

# The AICPA Pre-certification Core Competency Framework

The Framework was developed by educators and accounting professionals to define a set of skills-based competencies students entering the accounting profession need, regardless of their chosen career path (public/industry/government/not-for-profit), or for the specific accounting services they'll eventually perform. Due to the rapidly changing accounting profession, the framework focuses on critical skills instead of traditional subject-content areas or accounting services. Although knowledge requirements will change with time, the core set of competencies the framework identifies will have long-term value and will support a variety of career opportunities for future CPAs.

## How this guide can help you

### Faculty

Know the relevant topics you can incorporate into your curriculum.

### Students

Acquire the areas of knowledge through your accounting coursework that will prepare you for the accounting profession.

### Employers

Gain insight into how we're preparing the next generation of accounting professionals based on your feedback.

The competencies are arranged under the following three pillars:

## Accounting competencies

Technical competencies of the profession that add value to business and contribute to a prosperous society

## Business competencies

Broad business environment in which accounting professionals work

## Professional competencies

Professional competencies relate to the skills, attitudes and behaviors of accounting professionals

## Accounting competencies

### Risk assessment, analysis and management

Assess, analyze and manage risk using appropriate frameworks, professional judgment and skepticism for effective business management.

### Measurement analysis and interpretation

Identify and apply appropriate, reliable and verifiable measurements to analyze data for a given purpose and intended use.

### Reporting

Identify the appropriate content and communicate clearly and objectively to the intended audience the work performed and the results as governed by professional standards, required by law or dictated by the business environment.

### Research

Identify, access and apply relevant professional frameworks, standards and guidance, as well as other information for analysis and to make informed decisions.

### System and process management

Identify the appropriate businesses processes and system(s), related frameworks and controls to assist in the design and use of systems for efficient and effective operations.

### Technology and tools

Identify and utilize relevant technology and tools to analyze data, efficiently and effectively perform assigned tasks as well as support other competencies.

## Business competencies

### Strategic perspective

Objectively identify, analyze and evaluate data and information for effective strategic planning, implementation, and management.

### Global and industry perspectives

Identify the unique global and industry factors, and analyze the related risks and opportunities and their impact on an organization.

### Process and research management

Identify concepts and techniques for business planning, operations and evaluation processes, as well as resource management, and consider how they are used in an organization.

### Governance perspective

Understand the legal and regulatory environments affecting an organization and their effects on an organization's operations, internal controls and enterprise risk management. Recognize an organization's social and environmental responsibilities.

### Customer perspective

Identify and respond to the needs of clients and customers, and understand how relevant changes in the environment and marketplace have an impact on the organization.

## Professional competencies

### Ethical conduct

Behave in a manner bound by ethical principles for the protection of society, including upholding the AICPA Code of Professional Conduct.

### Professional behavior

Practice in a manner that is consistent with the character and high standards set by the AICPA and the accounting profession. Demonstrate a work ethic and respect for diversity, as well as a commitment to continuously acquire new personal and professional skills and knowledge.

### Decision-making

Objectively identify and critically assess issues and use professional judgment to develop appropriate decision models, identify and analyze the costs and benefits of alternative courses of action and recommend optimal solutions.

### Collaboration

Work productively with diverse individuals in a variety of roles, with multiple interests in outcome to achieve acceptable and optimal results.

### Leadership

Know and apply models of leadership to influence, inspire and motivate diverse individuals and groups. Develop attitudes and behaviors that recognize diversity and promote inclusion, and optimize individual and organizational performance.

### Communication

Actively listen and effectively deliver information in multiple formats tailored to the intended audience.

### Project management

Plan and manage individual and team work flow through effective utilization of time and other resources to accomplish objectives.

Professors: To learn more about award-winning accounting curricula designed to encourage and expand the knowledge of young accounting students, please visit [aicpa.org/CurriculumResource](https://aicpa.org/CurriculumResource).

