

## INTERNATIONAL PRACTICAL EXPERIENCE VERIFICATION AND EMPLOYER DETAILS

The CPA Western School of Business (CPAWSB) requires the information requested by this form in order to assess the candidate's international accounting practical experience. The candidate is responsible to complete this form then forward it to the employer from which verification of qualifying experience is being sought. **Please ensure a separate form is used for each employer.**

### Section 1 – Candidate Information

Name in full

First name	Middle Name(s)	Last name
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Previous name(s) (if applicable)

### Section 2 – Employer Details

Employer Name

Postal address

City

Postal/Zip

Province/State

Country

### Section 3 – Nature of Business

- Public accounting** – Make selection(s) that best describe the nature of practice conducted by this firm
- |  |   |  |   |
|--|---|--|---|
| <input type="checkbox"/> Assurance engagements | <input type="checkbox"/> Taxation             | <input type="checkbox"/> Compilation                 | <input type="checkbox"/> Internal Audit |
| <input type="checkbox"/> Business Advisory     | <input type="checkbox"/> Business valuation   | <input type="checkbox"/> Forensic/Litigation support | <input type="checkbox"/> Insolvency     |
| <input type="checkbox"/> System Management     | <input type="checkbox"/> Mergers/Acquisitions | <input type="checkbox"/> Actuarial Services          | <input type="checkbox"/> SOX services   |
- Non-public accounting** – Make selection(s) that best describe the nature of practice conducted by this employer
- |   |   |  |                                 |
|---|---|--|---------------------------------|
| <input type="checkbox"/> Financial Services | <input type="checkbox"/> Manufacturing            | <input type="checkbox"/> Natural Resources       | <input type="checkbox"/> Retail |
| <input type="checkbox"/> Technology         | <input type="checkbox"/> Real Estate/Construction | <input type="checkbox"/> Other (please describe) |                                 |

Please provide examples of the major clients, customers or recipients of the products or services

**Section 4 – Corporate Structure and Size**

**Size of business or practice**

Total number of staff  Number of partners/owners

**Corporate structure** – Make selection(s) that best describe the corporate structure

- |   |   |   |
|---|---|---|
| <input type="checkbox"/> For profit corporation | <input type="checkbox"/> Not-for-profit corporation | <input type="checkbox"/> Public sector              |
| <input type="checkbox"/> Partnership            | <input type="checkbox"/> Proprietorship             | <input type="checkbox"/> Other (please describe)    |
| <input type="checkbox"/> Publicly listed        | <input type="checkbox"/> Publicly traded            | <input type="checkbox"/> Privately owned/not listed |

Other information or description of place of corporate structure or practice

**Section 5 – Candidate's Employment Details**

Employment Commenced:  (mm/dd/yy)      Employment Ended:  (mm/dd/yy)       Full-time  
 Part-time \_\_\_\_\_ % of week

Extended leave of absence (in excess of 8 weeks per annum): If yes, total working days absent:

Please indicate the title of each position held by the candidate and the level or seniority of the position within the overall management or governance structure. For example, indicate if the applicant was a senior executive, director, manager or officer.

1.	Title /Position Held	<input style="width: 100%;" type="text"/>		
	Seniority Level	<input type="text"/>	Held position From To	<input type="text"/> <input type="text"/>
2.	Title /Position Held	<input style="width: 100%;" type="text"/>		
	Seniority Level	<input type="text"/>	Held position From To	<input type="text"/> <input type="text"/>

*Use additional paper as required*

**Section 6 – Public Accounting Practice ONLY – Chargeable Hours**

If the employer is a public accounting firm, please complete this section as it directly relates to the chargeable hours obtained by the candidate while employed with the firm. Chargeable hours are defined as:

*Hours accumulated while providing services in the practice of public accounting and are normally chargeable to clients. Chargeable hours do not include "work of a routine or clerical nature."*

Chargeable hours obtained by the candidate during the duration of employment in the following areas:

Assurance	<input type="text"/>	excluding audit hours
Audit	<input type="text"/>	
Taxation	<input type="text"/>	
Other	<input type="text"/>	
Total	<input type="text"/>	

## Section 7 – Candidate’s Technical Competencies

For this section, please identify the level of proficiency which best shows the level of work you completed with this employer.

Levels of proficiency for qualifying practical experience are identified at three levels. Candidates would not typically have obtained all competencies at a level 2 proficiency a variety of proficiency is normal. You should not report in all 20 sub-competency areas; only those relevant to your international experience obtained at this employer.

**Level 0** Experience that is at an administrative or clerical level.

**Level 1** Experience that is at the professional level but lower than that expected of a newly certified CPA. This can include experience with tasks that are routine in nature, of a low level of complexity, and/or are executed with little autonomy. Little difficulty is associated with a small number of straightforward and frequently encountered issues; may achieve competency relying on a routine approach. Works under supervision.

**Level 2** The experience level expected of a newly certified CPA. This can include experiences with tasks that are non-routine in nature and a combination of low-to-moderate complexity with high level autonomy or high level of complexity with low autonomy. Medium to considerable difficulty is associated with a number of variables and circumstances that must be considered simultaneously; circumstances may be less clear and often requires approaches that are not practiced frequently. Works independently.

For each competency assessed as Level 1 or 2, describe the work experience evidence that supports the development of this competency sub area.

**Please note ONLY provide additional information for those competency areas you have developed at this employer.**

For additional information and illustrative examples of each of the competency and sub competency areas please refer to <https://pert.cpa-services.org/Student/TrialAssessment>. On this tool, select the blue circle with a ? in it on the right hand side of the selected field for the additional information and examples.

Please complete the following by identifying the appropriate level of work completed with this employer and specifics about your previous position that supports the level assessed.

Competency Area	Competency Sub-area	Competency Statements for LEVEL 2 proficiency	Competency Statements for LEVEL 1 proficiency	Competency Statements for LEVEL 0 proficiency
Financial Reporting	1. Financial Reporting Needs and Systems	<p><b>Identify and analyze</b> financial reporting information required by various stakeholders, including regulatory requirements (can include specialized financial reporting requirements); <b>plus</b></p> <p>(a) <b>Evaluate</b> the appropriateness of the basis of financial reporting; <b>or</b>                      (b) <b>Evaluate</b> reporting systems, data requirements and business processes to support reliable financial reporting</p>	<p><b>Explain</b> the financial reporting information required by various stakeholders, including regulatory requirements (can include specialized financial reporting requirements); <b>plus</b></p> <p>(a) <b>Analyze</b> the appropriateness of the basis of financial reporting; <b>or</b>                      (b) <b>Analyze</b> reporting systems, data requirements or business processes to support reliable financial reporting</p>	<p>Use the accounting system to process transactions and/or generate reports.</p> <p>Verify mathematical accuracy of financial information (sub-totals, totals).</p> <p>Perform simple reconciliations.</p>
	Level Obtained	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Describe the work experience evidence that supports the development of this competency sub area, if reported at level 1 or 2				
Financial Reporting	2.Accounting Policies and Transactions	<p><b>Evaluate</b> appropriate accounting policies and procedures; <b>or</b></p> <p><b>Evaluate</b> treatment for routine and non-routine transactions; <b>or</b></p> <p><b>Research and analyze</b> treatment for complex events/transactions.</p>	<p><b>Research</b> the appropriate accounting policies and procedures (or explains the basis in which they were selected and applied to an organization); <b>or</b></p> <p><b>Research and analyze</b> treatment for routine transactions.</p>	<p>Record accounting entries for routine transactions.</p> <p>Roll-forward provisions from prior years.</p>
	Level Obtained	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Describe the work experience evidence that supports the development of this competency sub area, if reported at level 1 or 2				

Competency Area	Competency Sub-area	Competency Statements for LEVEL 2 proficiency	Competency Statements for LEVEL 1 proficiency	Competency Statements for LEVEL 0 proficiency
Financial Reporting	3. Financial Report Preparation	<b>Analyze or prepare</b> financial statements, including note disclosures.	<b>Explain</b> financial statements, including note disclosures	Verify mathematical accuracy of the financial statements and note disclosures.
	Level Obtained	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Describe the work experience evidence that supports the development of this competency sub area, if reported at level 1 or 2				
Financial Reporting	4. Financial Statement Analyses	<b>Analyze or prepare</b> management communication (e.g., MD&A), <b>or</b> <b>Analyze or prepare</b> financial reporting results for stakeholders (internal or external), <b>or</b> <b>Analyze or estimate</b> the impact of strategic, and operational decision on financial results (external or internal).	<b>Explain</b> the management communication (e.g., MD&A), <b>or</b> <b>Explain</b> financial reporting results for stakeholders (external or internal), <b>or</b> <b>Explain</b> the impact of strategic and operational decision on financial results (external or internal).	Calculate ratios and/or % changes in account balances.
	Level Obtained	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Describe the work experience evidence that supports the development of this competency sub area, if reported at level 1 or 2				

Competency Area	Competency Sub-area	Competency Statements for LEVEL 2 proficiency	Competency Statements for LEVEL 1 proficiency	Competency Statements for LEVEL 0 proficiency
Audit & Assurance	1. Internal Control	<b>Evaluate</b> the entity's risk assessment processes; <b>or Evaluate</b> the information system and processes, using knowledge of data requirements and risk exposures	<b>Analyze or prepare</b> the entity's risk assessment processes; <b>or Analyze</b> the information system and processes, using knowledge of data requirements and risk exposures	Execute procedures that relates to existing internal controls.
	Level Obtained	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Describe the work experience evidence that supports the development of this competency sub area, if reported at level 1 or 2				
Audit & Assurance	2. Internal audit or external assurance requirements, basis and risk assessment	<p><b>Analyze</b> an entity's assurance needs <b>plus</b></p> <p><b>Basis: Analyze</b> which set of criteria to apply to the subject matter being evaluated, <b>or analyze</b> which standards/guidelines to apply based on the nature and expectations of the assurance engagement/project, <b>plus</b></p> <p><b>Risk assessment: Evaluate</b> issues related to the undertaking of the engagement or project, <b>or evaluate</b> materiality for the assurance engagement/project, <b>or evaluate</b> the risks of the project (for audit engagements, <b>evaluate</b> the risks of material misstatement at the financial statement level and at the assertion level for classes of transactions, account balances, and disclosures).</p>	<p><b>Explain</b> an entity's assurance needs <b>plus</b></p> <p><b>Basis: Explain</b> which set of criteria to apply to the subject matter being evaluated, <b>or explain</b> which standards/guidelines to apply based on the nature and expectations of the assurance engagement/project, <b>plus</b></p> <p><b>Risk assessment: Explain</b> issues related to the undertaking of the engagement or project, <b>explain and calculate</b> materiality for the assurance engagement/project, <b>or explain</b> the risks of the project (for audit engagements, <b>explain</b> the risks of material misstatement at the financial statement level and at the assertion level for classes of transactions, account balances, and disclosures).</p>	Assemble information about the business (external), or department (internal).
	Level Obtained	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Describe the work experience evidence that supports the development of this competency sub area, if reported at level 1 or 2				
Competency Area	Competency Sub-area	Competency Statements for LEVEL 2 proficiency	Competency Statements for LEVEL 1 proficiency	Competency Statements for LEVEL 0 proficiency
Audit & Assurance	3. Internal audit projects or external assurance engagements	<p><b>Work plan: Evaluate or develop</b> appropriate procedures, considering the use of data analytics, based on the identified risk of material misstatement, <b>analyze or perform</b> the work plan, <b>evaluate</b> the evidence and results of analysis, documents the work performed and its results, <b>plus</b></p> <p><b>Draw conclusions, communicate results, and contribute</b> to a report for stakeholders, using data visualization where appropriate.</p>	<p><b>Work plan: Analyze or perform</b> the work plan on less complex/riskier areas, <b>evaluate</b> the evidence and results of analysis, documents the work performed and its results, <b>plus</b></p> <p><b>Draw conclusion, communicate results, and contribute</b> to a report for stakeholders, using data visualization where appropriate.</p>	Compile planning documentation. Coordinate third party confirmations; identify outstanding items.
	Level Obtained	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Describe the work experience evidence that supports the development of this competency sub area, if reported at level 1 or 2				

Competency Area	Competency Sub-area	Competency Statements for LEVEL 2 proficiency	Competency Statements for LEVEL 1 proficiency	Competency Statements for LEVEL 0 proficiency
Finance	1. Financial analysis & planning	<p><b>Evaluate</b> the entity's financial state, including an assessment of reporting systems, data quality and the analytical models used to support financial analysis and decision-making; <b>or</b></p> <p><b>Evaluate</b> financial proposals and financing plans including an assessment of reporting systems, data quality and the analytical models used to support financial analysis and decision-making</p>	<p><b>Analyze</b> the entity's financial state, <b>or</b></p> <p><b>Analyze or prepare</b> financial proposals and financing plans</p>	Perform calculations to support analysis (ratios and/or % changes in account balances).
	Level Obtained	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Describe the work experience evidence that supports the development of this competency sub area, if reported at level 1 or 2				
Finance	2. Treasury management	<p><b>Analyze</b> the entity's cash flow and working capital, <b>plus</b></p> <p><b>Evaluate</b> the entity's investment portfolio, <b>or</b></p> <p><b>Evaluate</b> sources of financing and decisions affecting capital structure, <b>or</b></p> <p><b>Evaluate</b> the entity's cost of capital, <b>or</b></p> <p><b>Evaluate</b> decisions related to distribution of profits</p>	<p><b>Explain and calculate</b> the entity's cash flow and working capital, <b>plus</b></p> <p><b>Analyze or research</b> the entity's investment portfolio (less complex), <b>or</b></p> <p><b>Analyze or research</b> sources of financing and decisions affecting capital structure, <b>or</b></p> <p><b>Analyze or research</b> the entity's cost of capital, <b>or</b></p> <p><b>Analyze or research</b> decisions related to distribution of profits</p>	Record investment/FX transactions based on confirmations; update market values from third-party sources, if applicable. Reconcile differences between records and third-party statements
	Level Obtained	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Describe the work experience evidence that supports the development of this competency sub area, if reported at level 1 or 2				



Competency Area	Competency Sub-area	Competency Statements for LEVEL 2 proficiency	Competency Statements for LEVEL 1 proficiency	Competency Statements for LEVEL 0 proficiency
Finance	3. Capital budgeting Valuation Corporate finance	<p><b>Analyze or prepare</b> financial models or business plans as part of or in addition to:</p> <p><b>Evaluate</b> capital budgeting processes and decisions, <b>or</b></p> <p><b>Evaluate</b> the value of a tangible asset or <b>analyze or estimate</b> the value of an intangible asset, <b>or</b></p> <p><b>Analyze or estimate</b> the value of a business, <b>or</b></p> <p><b>Evaluate</b> financial risk management policies, <b>or</b></p> <p><b>Analyze</b> the use of derivatives as a form of financial risk management, <b>or</b></p> <p><b>Evaluate</b> the purchase, expansion or sale of a business, <b>or</b></p> <p><b>Evaluate or advise</b> a financially troubled entity.</p>	<p><b>Analyze or prepare</b> information to aid in the capital budgeting processes and related decisions, <b>or</b></p> <p><b>Analyze or estimate</b> the value of a tangible asset, <b>or</b></p> <p><b>Explain and calculate</b> value of a business, <b>or</b></p> <p><b>Explain</b> financial risk management policies, <b>or</b></p> <p><b>Explain</b> the use of derivatives as a form of financial risk management, <b>or</b></p> <p><b>Analyze</b> the purchase, expansion or sale of a business, <b>or</b></p> <p><b>Analyze</b> possible solutions to aid a financially troubled entity.</p>	<p>Coordinate the capital budgeting process.</p> <p>Calculate market value of publicly-traded security.</p> <p>Calculate/collect multiples for market-based valuations.</p>
	Level Obtained	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Describe the work experience evidence that supports the development of this competency sub area, if reported at level 1 or 2				

Competency Area	Competency Sub-area	Competency Statements for LEVEL 2 proficiency	Competency Statements for LEVEL 1 proficiency	Competency Statements for LEVEL 0 proficiency
Taxation	1. Income tax legislation and research	<b>Research and analyze</b> treatment for transactions/events, <b>plus</b>  <b>Draw</b> conclusions and communicate results.	<b>Explain</b> the relevant section of the Income Tax Act, tax conventions and/or treaties, as it relates to specific transactions/ events.	Use Income Tax Act to assemble rates, filing deadlines and requirements.
	Level Obtained	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Describe the work experience evidence that supports the development of this competency sub area, if reported at level 1 or 2				
Taxation	2. Tax compliance: corporate or personal	<b>Analyze</b> the relevant tax issues <b>plus</b>  <b>Analyze or prepare</b> a tax return	<b>Explain</b> the relevant tax issues <b>plus</b>  <b>Explain</b> tax return <b>or analyze or prepare</b> information to support the preparation of the tax return	Assemble information for tax return and explains required information. Use tax software to process tax returns. Prepare schedule of due dates.
	Level Obtained	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Describe the work experience evidence that supports the development of this competency sub area, if reported at level 1 or 2				

Competency Area	Competency Sub-area	Competency Statements for LEVEL 2 proficiency	Competency Statements for LEVEL 1 proficiency	Competency Statements for LEVEL 0 proficiency
Taxation	3. Tax planning: corporate or personal	<p><b>Analyze</b> specific tax-planning opportunities for individuals or corporations, and applicable GST implications, such as:</p> <p>(a) income tax implications of death of an individual            (b) compensation planning between shareholders and a corporation, or            (c) purchase and sale of a corporation</p>	<p><b>Explain and calculate</b> specific tax-planning opportunities for individuals or corporations, and applicable GST implications, such as:</p> <p>(a) income tax implications of death of an individual            (b) compensation planning between shareholders and a corporation, or            (c) purchase and sale of a corporation</p>	<p>Use information prepared internally/externally to explain changes arising from Federal or Provincial budgets.</p> <p>Use tax software to calculate pro- forma taxes payable under various tax planning opportunities.</p>
	Level Obtained	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Describe the work experience evidence that supports the development of this competency sub area, if reported at level 1 or 2				

Competency Area	Competency Sub-area	Competency Statements for LEVEL 2 proficiency	Competency Statements for LEVEL 1 proficiency	Competency Statements for LEVEL 0 proficiency
Strategy & Governance	1. Governance Mission, vision, values & mandate	<p><b>Analyze or prepare</b> the entity's governance policies, processes, and/or code, <b>and analyze</b> information and analysis to ensure entity remains compliant with regulatory/compliance requirements, <b>or</b></p> <p><b>Evaluate</b> whether management decisions align with the entity's mission, vision and values.</p>	<p><b>Explain</b> describes the entity's governance policies, processes, and/or code, and <b>prepares</b> information to aid in the analysis to ensure entity remains compliant with regulatory/compliance requirements, <b>or</b></p> <p><b>Analyze</b> management decisions to the entity's mission, vision and values.</p>	Describe the entity's governance policies, processes, and/or code.
	Level Obtained	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Describe the work experience evidence that supports the development of this competency sub area, if reported at level 1 or 2				
Strategy & Governance	2. Strategy development/ implementation	<p><b>Analyze</b> the entity's strategic objectives and <b>evaluate</b> related performance measures, <b>or</b></p> <p><b>Evaluate</b> the entity's internal and external environment and <b>analyze</b> its impact on strategy development; <b>analyze</b> strategic alternatives, <b>or</b></p> <p><b>Analyze</b> the key operational issues and analyzes alignment with strategy.</p>	<p><b>Explain</b> the entity's strategic objectives and analyze related performance measures, <b>or</b></p> <p><b>Analyze</b> the entity's internal and external environment <b>and explain</b> its impact on strategy development; explain strategic alternatives, <b>or</b></p> <p><b>Explain</b> the key operational issues including the use of information assets and explains the alignment with strategy.</p>	<p>Explain the entity's strategic objectives.</p> <p>Collect information on the entity's internal and external environment.</p>
	Level Obtained	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Describe the work experience evidence that supports the development of this competency sub area, if reported at level 1 or 2				

Competency Area	Competency Sub-area	Competency Statements for LEVEL 2 proficiency	Competency Statements for LEVEL 1 proficiency	Competency Statements for LEVEL 0 proficiency
Strategy & Governance	3. Enterprise risk management	<p><b>Evaluate</b> components of an effective risk management program and evaluate its impact on shareholder value, <b>or</b></p> <p><b>Evaluate</b> the impact of IT/IS risks on enterprise risk and recommend appropriate risk management strategies</p>	<p><b>Analyze or research</b> components of a risk management program and <b>analyze</b> its impact on shareholder value, <b>or</b></p> <p><b>Analyze</b> the impact of IT/IS risks on enterprise risk <b>and identify</b> appropriate risk management strategies</p>	Record risk responses.
	Level Obtained	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Describe the work experience evidence that supports the development of this competency sub area, if reported at level 1 or 2				

Competency Area	Competency Sub-area	Competency Statements for LEVEL 2 proficiency	Competency Statements for LEVEL 1 proficiency	Competency Statements for LEVEL 0 proficiency
Management Accounting	1. Management reporting need and systems	<p><b>Analyze</b> management information requirements, <b>plus</b></p> <p><b>Evaluate</b> business processes, systems and data requirements and <b>evaluate or recommend</b> improvements to meet information needs, <b>plus</b></p> <p><b>Analyze</b> ethical and privacy issues related to information technology and its use.</p>	<p><b>Explain</b> management information requirements, <b>plus</b></p> <p><b>Analyze</b> business processes, systems and data requirements and <b>analyze</b> potential improvements to meet information needs, <b>plus</b></p> <p>Explain ethical and privacy issues related to information technology and its use.</p>	Use existing information systems to generate management reports. Recognize ethical and privacy issues related to information technology.
	Level Obtained	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Describe the work experience evidence that supports the development of this competency sub area, if reported at level 1 or 2	
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Competency Area	Competency Sub-area	Competency Statements for LEVEL 2 proficiency	Competency Statements for LEVEL 1 proficiency	Competency Statements for LEVEL 0 proficiency
Management Accounting	1. Management reporting need and systems	<p><b>Analyze</b> management information requirements, <b>plus</b></p> <p><b>Evaluate</b> business processes, systems and data requirements and <b>evaluate or recommend</b> improvements to meet information needs, <b>plus</b></p> <p><b>Analyze</b> ethical and privacy issues related to information technology and its use.</p>	<p><b>Explain</b> management information requirements, <b>plus</b></p> <p><b>Analyze</b> business processes, systems and data requirements and <b>analyze</b> potential improvements to meet information needs, <b>plus</b></p> <p>Explain ethical and privacy issues related to information technology and its use.</p>	Use existing information systems to generate management reports. Recognize ethical and privacy issues related to information technology.
	Level Obtained	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Describe the work experience evidence that supports the development of this competency sub area, if reported at level 1 or 2				

Competency Area	Competency Sub-area	Competency Statements for LEVEL 2 proficiency	Competency Statements for LEVEL 1 proficiency	Competency Statements for LEVEL 0 proficiency
Management Accounting	2.Planning, budgeting and forecasting	<p><b>Evaluate</b> data and information inputs (including assumptions) for operational plans, budgets and forecasts, <b>plus</b></p> <p><b>Analyze</b> operational plans, budgets, and forecasts, <b>plus</b></p> <p><b>Analyze</b> implications of variances.</p>	<p><b>Analyze or prepare</b> data and information inputs for operational plans, budgets and forecasts, <b>plus</b></p> <p><b>Prepare</b> operational plans, budgets, and forecasts, <b>plus</b></p> <p><b>Explain and calculate</b> variances</p>	Verify mathematical accuracy of plans, budgets and/or forecasts.
	Level Obtained	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Describe the work experience evidence that supports the development of this competency sub area, if reported at level 1 or 2				
Management Accounting	3. Cost / revenue / profitability management	<p><b>Cost management: Apply</b> appropriate cost classifications and costing methods for management of ongoing operations, <b>and apply</b> cost management techniques appropriate for specific decisions, <b>and evaluate and recommend</b> either: (a) change identified by applying process improvement methodologies or (b) cost management improvements across the entity; <b>or</b></p> <p><b>Revenue management: evaluate</b> sources and drivers of revenue growth; <b>or</b></p> <p><b>Profitability management: analyze</b> sensitivity analysis, <b>evaluate</b> sustainable profit maximization and capacity management performance.</p>	<p><b>Cost management: Explain</b> the appropriate cost classifications and costing methods for management of ongoing operations, <b>explain</b> cost management techniques appropriate for specific decisions, <b>and analyze</b> potential changes identified by applying process improvement methodologies; <b>or</b></p> <p><b>Revenue management: analyze or prepare</b> information to understand the sources/drivers of revenue growth; <b>or</b></p> <p><b>Profitability management: explain and calculate</b> the sensitivity analysis and <b>analyze</b> alternatives for sustainable profit maximization/capacity management performance.</p>	Collect information to assist with cost, revenue or profitability management.

	Level Obtained	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Describe the work experience evidence that supports the development of this competency sub area, if reported at level 1 or 2				
Management Accounting	4. Organizational/ individual performance measurement	<p><b>Evaluate</b> root causes of performance issues through one of:</p> <p><b>Analyze</b> the implications of management incentive schemes and employee compensation methods, <b>or</b></p> <p><b>Evaluate</b> performance using accepted frameworks or KPIs, <b>or</b></p> <p><b>Evaluate</b> performance of responsibility centers</p>	<p><b>Analyze</b> possible root causes of performance issues, through one of:</p> <p><b>Explain</b> the implications of management incentive schemes and employee compensation methods, <b>or</b></p> <p><b>Analyze</b> performance using accepted frameworks or KPIs; <b>or</b></p> <p><b>Analyze</b> performance of responsibility centers.</p>	Calculate/prepare performance scorecard/KPI based on information supplied by units.
	Level Obtained	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Describe the work experience evidence that supports the development of this competency sub area, if reported at level 1 or 2				



**Section 8- Applicants Signature**

I affirm that the information I have provided in this document is true and accurately reflects the work that I completed with this employer.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

**Section 9- Third Party Declaration**

The third-party verifier must be a person to whom the candidate directly reported or was otherwise directly accountable in the candidate’s carrying out of his or her responsibilities or in the performance of his or her job functions described on this experience verification form. If the person to whom the candidate directly reported or was directly accountable is no longer available to provide the verification, such verification may be made by

- a person who is currently an appropriately senior manager, executive, officer, partner or director of the place of employment, or
- a person who is in a management, executive or oversight role with the professional services practice,

**AND**

- has personal knowledge of the candidate’s having held the position(s) reported on this form and the candidate’s having held the responsibilities carried out or performed the functions indicated for such position(s), or
- has access to the applicable records or documentation of the place of employment or practice and has verified following review or inspection of such records that the candidate held the position(s) reported on this form and carried out the responsibilities or performed the functions reported on this form.

Name in full

First name	Middle Name(s)	Last name

Email

Designation held  Membership no.  Country of Designation   
(e.g. CPA, CMA, CGA, CA)

Relationship to Candidate  Direct Supervisor  Other (please describe)

Supervisor’s Position/Title

Comments: (Please identify any concerns or inconsistencies in the information provided by the applicant.)

I declare I have an arm’s length relationship with the applicant (am not a family member) and that the information on this form is an appropriate representation of the work done by the applicant with our company with any exceptions made in the above comment section.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

**Section 10– Third Party Verification Not Obtained**

Where the candidate may, due to **severe** personal circumstances (such as in the case of a political refugee) be unable to secure third party verification, the candidate may (in lieu of such verification) provide an affidavit sworn before a notary public attesting to the truthfulness and accuracy of the information provided in this international practical experience verification form. Otherwise all reasonable efforts must be made to have the appropriate third party verification provided.

**AFFIDAVIT – to be signed before a Notary Public**

Due to severe personal circumstances, I, \_\_\_\_\_ am  
unable to secure third party verification of the information contained within this *International Practical Experience Verification* document. Accordingly, I have completed the information to the best of my ability and truthfully. I make this solemn declaration conscientiously believing it to be true and knowing that it is of the same force and effect as if made under oath and by virtue of the Canada Evidence Act.

Declared before me at the City of \_\_\_\_\_

in the province of \_\_\_\_\_, this \_\_\_\_\_

day of \_\_\_\_\_, \_\_\_\_\_ Signature of Candidate \_\_\_\_\_

Signed and sealed \_\_\_\_\_

A commissioner for oaths or notary public in and for the Province of \_\_\_\_\_

**Section 11 – Next Steps (for Employer)**

Submit the completed *International Practical Experience Verification and Employer Details (IPEV)* form to the CPA Western School of Business office. This form must be official, and therefore cannot be submitted by the candidate. Please submit the document electronically **BY EMAIL** to [cpaapplication@cpawsb.ca](mailto:cpaapplication@cpawsb.ca).

