

3 Pre-licensing education and study requirements

- (1) An authorized designated body shall prescribe an integrated program of study, practical experience and professional education that ensures that its students who seek to be licensed as public accountants develop and demonstrate their attainment of the specific capabilities and competencies at the levels of proficiency that an entry-level public accountant must possess, as prescribed in the applicable competency map(s) and any related resources.
- (2) An authorized designated body shall require that all students who seek to be licensed as public accountants attain proficiency to the level prescribed in the enabling and technical competencies set out in the applicable competency map(s) and any related resources.
- (3) An authorized designated body shall also ensure that the specific competency requirements described in Section 3(2) are integrated with the public accounting capabilities prescribed in the applicable competency map(s) and any related resources including the following:
 - (a) ethical behaviour and professionalism (e.g. integrity, protecting the public interest, with a particular focus on the standards pertaining to services where third party assurance is provided);
 - (b) personal attributes (e.g. maintaining and demonstrating competence, applying strategic thinking, developing innovative ideas); and
 - (c) professional skills (e.g. intellectual and personal; creation, analysis, synthesis, and evaluation and communication of information; professional skepticism and professional judgment; solving problems and making decisions).