K1 Professional standards, regulations, and best practices relating to the recording, presentation, and verification of accounting information.

K2 Roles of accountants in society in providing and ensuring the integrity of financial and other information, including the legal, ethical, and regulatory environment in the profession.

K3 Internal controls, security, key business processes, and design and implementation of effective information management solutions.

K4 The process of assessing risk and providing assurance to users of financial and non-financial information.

K5 Tax policy, strategy, and compliance for individuals and enterprises.

K6 Global reporting environment.

K7 Business formation and regulatory compliance for small businesses.

K8 Understanding of and commitment to professional conduct.

S1 Oral and written communication in the context and language of accounting and business.

S2 Develop, record, analyze, validate, communicate, and make professional judgments relative to financial and other types of information.

S3 Ability to identify issues and develop questions, apply appropriate analysis, and communicate conclusions.

S4 Ability to use resources such as professional standards, regulations, and other financial data to research accounting-related issues and apply their findings to various decision settings.

S5 Project/engagement management and creative solutions.

T1 Use of information technology to: (1) support business processes and controls, (2) develop and interpret information, and (3) ensure financial reporting integrity.

T2 Information systems and business processes including data creation, data management, data manipulation, security, and storage.

T3 Data analytics, statistical techniques, clustering, data management, modeling, analysis, test analysis, predictive analytics, learning systems, and visualization.

T4 The ability to adapt to changing Information technology.

VA1 Value-based reasoning techniques under conditions of uncertainty to enhance personal objectivity, integrity, and ethical conduct.

VA2 Motivation and commitment to continue learning throughout life to maintain professional knowledge and skills.

VA3 Appreciation of diverse world-views resulting from a variety of geographical and cultural experiences.