

CA PROGRAM

Candidate Assessment and Grading Policy and Procedure

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Policy Statement

This document sets out the academic principles and overarching rules, expectations and procedures applicable to candidate assessment and grading in all higher education qualifications awarded by Chartered Accountants Australia and New Zealand (**CA ANZ**).

Policy Purpose

CA ANZ is committed to the principle that good assessment promotes learning and is fair, criterion-referenced, authentic, and provides useful formative feedback. CA ANZ is also committed to awarding grades underpinned by robust and consistent criteria and standards. This document, in setting out the academic principles and overarching rules, expectations and procedures applicable to candidate assessment and grading, assures the integrity, validity, consistency, fairness, transparency, continuous improvement and overall quality of assessment, assessment feedback, and grading processes in CA ANZ higher education delivery.

Policy

1. SCOPE

When is this document relevant?

- 1.1 This document applies to the following in relation to all current and future higher education qualifications awarded by CA ANZ through its Chartered Accountants Program (**CA Program**) except as noted at 1.2:
- (a) initial development of assessment tasks, marking rubrics and marking guides;
 - (b) internal and/or external moderation and review of assessment tasks, marking rubrics and marking guides;
 - (c) Implementation and marking of assessment tasks;
 - (d) Feedback to candidates concerning assessment tasks;
 - (e) Application of approved special consideration, review, moderation and approval of final grades for release;
 - (f) Release of final grades¹.
- 1.2 This document does not apply to policy and processes concerning access to candidate's review of assessment results (marks and/or grades) which are covered by the CA Program's [Assessment Review Policy and Procedure](#).

Who is covered by this document?

- 1.3 This document applies to all CA ANZ staff with responsibility for assessment, assessment feedback, and results processing in current and future Higher Education qualifications awarded by CA ANZ. It also applies to all candidates enrolled in current and future Higher Education qualifications awarded by CA ANZ.
- 1.4 This document applies to CA ANZ, its subsidiaries, affiliates and controlled entities, including the New Zealand Institute of Chartered Accountants (together, the **CA ANZ Group**), defining management requirements at all levels and in all jurisdictions where the CA ANZ Group operates.
- 1.5 This document applies to the CA ANZ Group and all CA ANZ Group employees, contractors, agents and officers (**CA ANZ Group Personnel**).
- 1.6 The policy and procedures set out in this document do not replace or modify procedures or any other responsibilities which may arise under CA ANZ's constitutional documents namely, the CA ANZ Supplemental Royal Charter, By-Laws, Regulations and the NZICA Rules.
- 1.7 The policy and procedures set out in this document do not replace or modify procedures or any other responsibilities which may arise under statute or any other law.

1 For information concerning assessment review candidates should consult the CA Program's [Candidate Assessment Review Policy and Procedure](#). For academic grievances concerning assessments and grades candidates should consult the CA Program's [Candidate Complaints, Grievances and Appeals Policy and Procedure](#).

2. POLICY

2.1 Principles

The design, delivery, administration and governance of assessment, assessment feedback, and results processing in current and future Higher Education qualifications awarded by CA ANZ is undertaken in accordance with the following principles to ensure maintenance and assurance of academic standards and quality, and to support continuous improvement.

(a) Assessment is **fair and valid**. This principle is achieved when:

- assessment tasks are designed and implemented to: (a) be appropriate to the mode of delivery and (b) minimize opportunities for academic misconduct, including plagiarism and all other forms of cheating (including contract cheating), in accordance with the CA Program's [Academic Integrity Policy and Procedure](#);
- reasonable adjustments are made to cater for temporary or permanent special needs of candidates that may arise from the impact of a medical/health condition or event, arising from illness, trauma, injury, misadventure, disability or other significant special circumstances, without compromising academic standards;
- The expected time commitment for an average candidate to achieve a passing grade in the subject as outlined in the CA Program's [Higher Education Course Development, Review and Improvement Policy and Procedure](#), where 1 credit point is associated with 8-10 hours of study, is considered when planning and scheduling assessment tasks; and
- assessments are marked and/or graded by appropriately experienced assessors under conditions where the reliability and validity of grading can be assured through strategies that may include, but are not limited to, the use of marking guides/rubrics, sample marking and auditing.

(b) Assessment is **criterion-referenced** and is aligned with course and subject learning outcomes and learning activities to promote and assure learning. This principle is achieved when:

- assessment tasks are designed to assess the stated subject² learning outcomes; and
- assessment tasks are allocated marks and/or grades by reference to predetermined criteria and standards based on the expected learning outcomes.

(c) Assessment is **authentic**. This principle is achieved when:

- assessment tasks require application of knowledge and skills to authentic cases and problems; and
- assessment types are sufficiently extensive and varied to ensure that all learning outcomes for the subject are assessed.

(d) Assessment practices are **transparent**. This principle is achieved when:

2 The term subject has the same meaning as 'module', 'unit' and 'unit of study'.

- candidates are provided with timely, accurate and comprehensive information about assessment tasks to ensure that the standards against which student work will be assessed are clearly understood; and
 - candidates are provided with feedback about formative assessment outcomes and have an opportunity to raise grievances about assessment in accordance with the CA Program's [Candidate Complaints, Grievances and Appeals Policy and Procedure](#).
- (e) Assessment **promotes learning**, and outcomes are used to evaluate and improve teaching. This principle is achieved when:
- candidates are provided with information that clearly explains assessment requirements;
 - candidates are provided with feedback explaining their level of attainment in formative assessment tasks;
 - candidates actively engage with assessment tasks, including ensuring that they understand what the assessment task requires and the criteria by which it will be assessed, and allocate enough time to submit/complete the assessment on time;
 - candidates ensure that they comply with the CA Program's [Academic Integrity Policy and Procedure](#);
 - teaching staff review and evaluate individual assessment outcomes for continuous improvement; and
 - overall assessment practices are reviewed regularly, taking into account candidate feedback from regular, anonymous satisfaction surveys.
- (f) Assessment **maintains academic standards**. This principle is achieved when:
- individual assessment results are reviewed and approved by appropriately qualified staff in accordance with a quality assurance system for monitoring assessment standards and consistency;
 - final grades are reviewed, interrogated, and approved by the CA ANZ Education Board Examiner's Panel sub-committee with oversight of all decisions and recommendations by the CA ANZ Education Board; and
 - external benchmarking is conducted periodically with findings used to inform continuous improvement.

2.2 Assessment Design

Assessment design is critical to assuring that assessments are fit for purpose to facilitate candidates to meet learning outcomes for courses and subjects and measure the achievement of learning outcomes. Assessment design occurs during new course development and course review for the purpose of re-accreditation. It also occurs regularly across the period in which a course is delivered in response to course monitoring and review as part of continuous improvement.

2.3 Group-based learning activities and group assessment

Working in groups is important for developing a range of important skills essential for the workplace of the future. Assessment of group-based learning activities may include both group assessment tasks, where candidates collaborate to submit an assessment and those

contributing to the assessment task receive the same result for that assessment, and individual assessment tasks, where individual candidates prepare and submit an assessment task based on a group-based learning activity and receive an individual result for the assessment.

2.4 Special Consideration in Assessment³

- (a) CA ANZ recognises that candidate performance in an assessment may at times be affected by serious conditions beyond their control, including misadventure, accident, illness, or a range of other extenuating circumstances, termed 'special circumstances'.
- (b) CA ANZ may exercise its discretion to grant special consideration to candidates who are unable to declare their fitness to sit or submit an assessment, or whose assessment performance is demonstrated to be impacted by special circumstances. This measure is implemented to uphold the principles of equity and fairness in assessing all candidates at CA ANZ. Its aim is to ensure all candidates have the opportunity to demonstrate their attainment of the learning outcomes to a satisfactory degree.
- (c) In accessing, sitting and/or submitting an assessment on time or on the scheduled date, a candidate is declaring that they are fit to do so and consequently will not be eligible for special consideration with respect to that assessment as outlined at 2.5 below. It is solely the responsibility of the candidate to determine whether they are 'Fit to Sit/Submit' an assessment.
- (d) Special circumstances for which special consideration relating to an assessment may be granted by CA ANZ are unexpected events that:
 - the candidate could not be reasonably expected to have controlled, anticipated, avoided or otherwise guarded against; and
 - demonstrably made it impracticable for the candidate to complete the requirements of the subject; and
 - did not have their full impact on the candidate until on or after the census date for the subject in question⁴.
- (e) All individual requests for special consideration must be supported by certified relevant documentation/evidence that substantiates the special circumstances at the time of lodgement. To be considered as a basis for special consideration a candidate must provide evidence at the time of lodging their special consideration application that the special circumstance meets all the following criteria:
 - i. that the special circumstance has occurred and is serious; and
 - ii. that the special circumstance is one that the candidate could not be reasonably expected to have controlled, anticipated, avoided or otherwise guarded against⁵
 - iii. that the special circumstance has demonstrably made it impracticable for the candidate

³ For further information refer to the *CA Program Special Consideration Guidance Notes for Candidates* published on the [CA Program Policy web page](#).

⁴ A candidate seeking approval for special circumstances that they know ahead of enrolling in the subject will impact their subject enrolment (e.g. significant sporting or cultural commitment(s)) should apply for special circumstances as soon as practical before or immediately following subject enrolment.

⁵ An example of a circumstance that a candidate could not have anticipated or guarded against in relation to transport, would be an accident, weather event or industrial matter that caused disruption and/ or cancellations on the transport network at short notice.

to complete the requirements of the subject, in that it has prevented the candidate from:

- engaging with their learning activities and assessment tasks for at least three days within a study period, and/or
- completing an examination at the scheduled time; and/or
- completing an assessment, learning activity or workshop at the required time/timeframe, recognising that the temporal impact of special circumstances will vary.

(f) Special circumstances that may be accepted as a basis for special consideration include, but are not limited to⁶

- medical/health conditions or events, arising from illness, trauma, accident, or other misadventure that result in significant impairment or incapacity;
- significant adverse events outside a candidate's control (e.g., natural disasters or terrorism-related events);
- significant sporting or cultural commitments, either where a candidate has been selected to represent or participate in a state, national or international event or is required to be involved in a ceremony or significant cultural activity of a unique nature;
- significant community service commitments (e.g., military, or military reserve commitments where a candidate is required to attend a compulsory exercise, or emergency service commitments where a candidate is required to attend an emergency situation);
- legal commitments, including jury duty or other matters where a candidate is compelled to engage with a formal legal process (e.g., the candidate is subpoenaed to attend a court, tribunal, or hearing);
- substantial and unanticipated disruption⁷ to employment and/or living arrangements;
- substantial and sustained technology related issues that arise once a candidate has commenced an online assessment that the candidate could not be reasonably expected to have controlled, anticipated, avoided or otherwise guarded against that prevented the completion of the assessment and/or had a significant negative impact on assessment performance; or
- other compassionate and/or compelling grounds.

(g) Known or predictable demands and circumstances are not ordinarily considered to be grounds for special consideration. Such matters include, but are not limited to:

- demands of employment and employment related travel;
- routine, minor transport delays;
- difficulties adjusting to work/study balance, including stress or anxiety associated with completing learning activities and/or assessments;

⁶ Every situation is unique and eligibility for special consideration is determined on a case-by-case basis related to your circumstances and the relevant supporting documents provided with the application.

⁷ This may include special circumstances associated with the impact of severe weather events on housing requiring the candidate to move house at short notice or an unanticipated circumstance that impacts the viability of a company and results in the candidate becoming unemployed at short notice resulting in significant study disruption or financial hardship impacting on the candidate's ability to continue their studies.

- financial requirements, such as rent or mortgage repayments, where there has been no substantial and unanticipated disruption to the candidate's financial situation, as candidates are expected to have planned to be able to support their routine financial requirements prior to enrolling in the course;
 - discretionary extracurricular and/or social activities such as planned personal holidays, informal sporting activities and social events (e.g. weddings);
 - difficulties with the language in which the course is delivered;
 - misunderstanding, misreading, misinterpreting, or failing to follow the advised scheduling, preparatory, or other requirements of learning activities and/or assessment tasks;
 - failing to upload all required assessment documents, or uploading the wrong assessment document, or uploading assessment documents in an incorrect format;
 - scheduled and/or anticipated requirement to change address/move, such as changes related to known visa requirements;
 - family and social responsibilities;
 - any other circumstances known to exist prior to enrolling in the subject.
- (h) Candidates with medium to long term medical conditions or other accessibility assistance requirements, or who are elite athletes, performers, defence reservists, emergency volunteers who may be required to participate in their field at the time of an assessment, or who may be required to participate in cultural or religious observances at the time of an assessment, or known significant or extenuating primary carer commitments, should register for ongoing support as outlined in the [Candidate Accessibility and Inclusion Policy and Procedure](#) before enrolling in their subject(s), (see item 3.15 below). See also CA Program's [Candidate Inherent Requirements Statement](#)).
- (i) Possible outcomes of a Special Consideration Application may include (but are not necessarily limited to):
- i. special consideration not granted;
 - ii. special consideration is granted in the form of
 - extension to an assessment due date;
 - waiver or adjustment of the weighting of assessment requirements, or an adjustment of marks, where this does not affect learning outcomes or academic standards;
 - provision of an alternative assessment to assure the learning outcomes have been achieved;
 - other reasonable adjustments as determined by CA ANZ as necessary to assure the learning outcomes have been achieved; or
 - approval for the candidate's subject enrolment to be withdrawn without academic or financial penalty.

2.5 Fit to Sit/Submit Assessment Model

- (a) CA ANZ operates a Fit to Sit/Submit assessment model⁸ whereby a candidate who accesses, sits and/or submits an assessment on time or on the scheduled date is declaring that they, themselves, are 'Fit to Sit/Submit'. 'Fit to Sit/Submit' meaning there are no reasons why they, the candidate, should not access, sit and/or submit the assessment at that time or why they might subsequently submit a claim in respect of special circumstances as outlined at 2.4 and 3.6 to 3.9 below.
- (b) By accessing, sitting and/or submitting an assessment on time or on the scheduled assessment date, the candidate is declaring that they are fit to do so and cannot later apply for special consideration. Candidates are responsible for deciding in advance of an assessment start time or due date whether they are unwell or facing significant circumstances, which will impact their performance in the assessment.
- (c) Where a candidate has accessed, sat and/or submitted an assessment and subsequently, due to verifiable extenuating special circumstances, becomes aware that they were unfit to exercise reasonable judgement in making the decision to access, sit and/or submit an assessment, the candidate is advised to apply for special consideration (see 3.6 to 3.9 below).

2.6 Extension of Assessment Submission Due Date and Late Submission of Assessments

Due dates for assessments are determined as part of the assessment design process to ensure that learning is scaffolded and that candidates receive timely feedback on their assessment work as set out at item 3.4 below. In accordance with the principles of equity and fairness, where all candidates are afforded the same opportunities to demonstrate the achievement of learning outcomes, it is expected that all candidates will have the same time to prepare assessments. It is therefore expected that in ordinary circumstances candidates will submit assessments in accordance with the published schedule for assessment submission.

2.7 Length/Duration of Assessments

Each assessment is associated with length/duration requirements. These may be described in number of words⁹ (e.g. written assignments), minutes (e.g. presentations) or other metrics as appropriate to the type of assessment. In accordance with the principles of equity and fairness, where all candidates are provided with the same opportunities to demonstrate that they have achieved the learning outcomes, all candidates are held to the same standard in relation to the length/duration of an assessment and penalties are applied to assessments that exceed the notified length/duration by more than 15% (10% before term 1 2023) as follows:

- (a) Assessments that are between 15% (10% before term 1 2023) and 25% longer than the approved length/duration: All material will be marked, and a 5% penalty will be applied to the final mark awarded. For example, if the assessment is to be marked out of 100 marks, then 5% of the available marks (i.e. 5 marks) will be deducted.

⁸ The Fit to Sit/Submit model applies to assessments in subject enrolments from Term 2 2024 and thereafter.

⁹ Word count for Term 1 2023 and subsequent terms includes all text submitted for the entire assessment. This includes, but is not limited to, all text on the cover page, all text through the body of the submission including headings, tables, citations, quotes, footnotes, etc., the reference list/bibliography, and appendices. For Term 4 2022 and in prior terms the reference list was not included in the word count.

- (b) Assessments that are more than 25% longer than the approved length/duration: Markers will only read and assess material up to 25% above the word limit and will apply a 5% penalty to the final mark. For example, if the assessment is to be marked out of 100 marks, then markers will assess the material up to 25% above the length/duration requirement only and will deduct 5% of the available marks (ie 5 marks) from the mark awarded.

2.8 Assessment Benchmarking

Assessment benchmarking is undertaken to facilitate continuous improvement and to ensure that higher education assessments used in the CA Program meet and exceed industry standards. Assessment benchmarking at CA ANZ is undertaken periodically and is reported to the Education Board Teaching and Learning Panel through a consolidated annual report. Proposals for assessment changes as a result of external benchmarking are reviewed, approved and implemented in accordance with the CA Program's [Higher Education Course Development, Review and Improvement Policy and Procedure](#).

2.9 Expectations of Candidates

Candidates are expected to be fair, reasonable and responsible when following CA ANZ advised subject assessment requirements and processes, including but not limited to,

- Online exam onboarding,
- Fit to Sit/Submit declaration obligations,
- Special Consideration Application processes,
- CA ANZ agreed assessment accessibility and inclusion arrangements (if applicable).

See the [Candidate Enrolment Terms and Conditions](#), [Candidate Code of Conduct](#), [Candidate Accessibility and Inclusion](#), [Candidate Inherent Requirements Statement](#), and [Candidate Academic Integrity Policy and Procedure](#).

Procedure

3. PROCEDURE

3.1 Assessment Design

The design of assessment tasks includes consideration of the following:

- the selection and development of authentic assessment tasks aligned to learning outcomes and learning activities that require the application of skills and knowledge to current, real world problems;
- the requirements of the assessments and the weighting of the assessments are calibrated to the time and effort required for candidates to complete the task, based on the CA ANZ CA Program guidelines for candidate workload (see CA Program's [Higher Education Course Development, Review and Improvement Policy and Procedure](#));

- marking criteria are used to assess the achievement of the learning outcomes for the assessment tasks. Marking criteria and assessment are aligned with the learning outcomes and are pilot tested and moderated prior to distribution and use;
- the approach for providing feedback to candidates concerning formative assessments that explains the marks and/or grades that they have been awarded and that guides their development of skills for lifelong learning is planned in advance and communicated to candidates This supports their progressive learning through the subject;
- if active workshop participation is used for assessment, explicit marking criteria are provided, and marks and/or grades are recorded against these criteria. Marks and/or grades are not awarded for attendance without active engagement;
- all core subjects (excluding Ethics and Business) will ordinarily have at least two assessments and no single assessment task will ordinarily account for more than 60% of the final result for the subject;
- It is recognised that alternative assessment tasks may be required to accommodate a range of individual candidate circumstances. Where alternative assessment tasks are required, these will be designed to allow candidates to demonstrate the same learning outcomes as those completing the original assessment task.

3.2 Group-based learning activities and group assessment

The following apply when group-based learning activities are assessed:

- where group work is used in a subject, the total weighting of all group assessments will not ordinarily exceed 20% of the final result for the subject; and
- candidates are provided with clear information about the expectations of group work at the beginning of the study period which specifically explains:
 - i. why group work is being used in the subject with reference to learning outcomes and skills to be developed;
 - ii. how individual group members will be allocated a mark and/or a grade for the group work;
 - iii. how candidates will be allocated to groups;
 - iv. the roles, responsibilities, and expectations of group members;
 - v. how to manage group meetings and record group decisions, including how communication between group members will be managed, task allocation and agreed timelines;
 - vi. how to manage, document and resolve issues between group members; and
 - vii. the documentation concerning a candidate's group membership, and confirming their understanding of the assessment processes, that will be collected and held by the nominated responsible officer¹⁰.

3.3 Assessment Delivery

The assessment process must be carried out in accordance with the key principles of fairness, validity, transparency, academic integrity and timely feedback to ensure that assessment promotes learning. The key elements of the assessment process are:

¹⁰ Refer to CA Program Academic Delegation Schedule.

The requirements of assessments, including method of submission and due dates, the weighting of assessments and the plan for provision of feedback are communicated to candidates through the Learning Management System (LMS) before the start of teaching in each study period. A variation to an assessment task(s) after this time may only be made in exceptional circumstances, approved by CA ANZ Education Board Teaching and Learning Panel and notified in writing to all affected candidates.

- Moderation is a quality assurance process for ensuring appropriate assessment and consistent marking and grading of student work. Moderation is always used during the construction of assessments and examinations and is used to ensure that assessors apply marking guides and rubrics consistently:
 - i. before marks and/or grades are awarded to assessment tasks (pre-assessment) to ensure assessors have a shared understanding of the assessment criteria and standards; and
 - ii. after marks and/or grades are awarded to assessment tasks and before the release of results to candidates (post-assessment) to verify that individual assessors have applied the relevant criteria and standards consistently. The process and outcome of post-assessment moderation is reported to the CA ANZ Education Board Examiner's Panel.
- Scaling refers to a systematic adjustment of a set of results for a subject to ensure that the marks and/or grades attained by candidates properly reflect their achievements. Scaling is used in exceptional circumstances to ensure that the pass rates for a subject are maintained at expected levels based on previous candidate performance over an appropriate time period (e.g. 3 years). Exceptional circumstances are circumstances that impact all or part of a cohort of candidates enrolled in a subject that (a) could not be reasonably foreseen; and (b) were not resolved in enough time to avoid impacting candidates' performance¹¹. Scaling requires academic judgement and is applied only after all assessment results have been moderated verifying that the assessment criteria have been applied consistently. If used, scaling is applied to the final subject results of all candidates identified as impacted by the exceptional circumstances and not to a subset (e.g., those in a high fail range), with the exception of results that have been awarded zero due to non-submission, and is based on an agreed algorithm (e.g., addition of an agreed number of marks and/or the application of an agreed grade). Where scaling is used, the process and outcomes (i.e., adjusted marks and/or grades) are reported to the CA ANZ Education Board Examiner's Panel who review and, if warranted, approve the process.
- Results for each subject are awarded according to the grade table in Appendix A.

3.4 Assessment feedback

Candidates can interact with CA Program teaching team staff regarding assessment preparation and assessment outcomes in all subjects through the subject discussion forums.

Assessment feedback is timely and provided to candidates as follows¹²:

- Multiple-choice quiz assessments receive individualised feedback that show candidates the response they selected, the correct response, and brief written feedback to explain the

¹¹ For example, such a situation may arise where a documented technology failure impacted all candidates enrolled in a subject for an extended period of time.

¹² Changes to the format of assessment feedback may occur from time to time.

correct response. This is generally released within 5 business days following the assessment close date.

- Mid-term assignment feedback (where the final assessment is an assignment) is provided as general cohort feedback, marked rubrics indicating the candidate's performance on each assessed criterion, the score/grade achieved, and suggested solutions. This is provided ahead of the final assessment.
- Mid-term assignment feedback (where the final assessment is an exam) is provided as general cohort feedback, the score/grade achieved, and suggested solutions. This is provided ahead of the final assessment.
- Final assignment feedback (in core subjects) is provided as general cohort feedback and marked rubrics indicating the candidate's performance on each assessed criterion. This is provided following final subject results release.
- Final assignment feedback (in elective subjects) is provided as general cohort feedback. This is provided following final subject results release.
- Final examination feedback is provided as general cohort feedback. This is provided following final subject results release.
- Alternative assessments do not receive general cohort or individual feedback.

Candidates may request a review of an assessment in accordance with the CA Program's [Candidate Assessment Review Policy and Procedure](#) and may subsequently appeal assessment review decisions in accordance with the CA Program's [Candidate Complaints, Grievances and Appeals Policy and Procedure](#).

3.5 Review and Approval of Subject Results

Review, approval, and authorisation of release of results is the responsibility of the CA ANZ Education Board Examiner's Panel under delegated authority from the Education Board and is undertaken in accordance with the dates for release of results for each study period that are published on the CA Program's web page. The CA ANZ Education Board Examiners Panel reviews and interrogates subject assessment and examination results, and final grade recommendations provided by the Responsible Officer or their authorised delegate to:

- determine the mark and/or grade to be awarded to each candidate, inclusive of any waiver or adjustment of the weighting of assessment requirements, or adjustment of marks where this does not affect learning outcomes or academic standards, or determine the alternative assessment to be offered to a candidate as applicable;
- approve the release of final results to candidates; and
- identify opportunities for improvement in the assessment, assessment feedback and/or results processing processes.

3.6 Special Consideration in Assessment

Candidates who consider that their performance in any in-term or end-of-term assessment task has been adversely affected by exceptional 'special circumstances' may be eligible to apply for special consideration.

To meet the 'special circumstances' requirements for special consideration the circumstances need to have been:

- i. Beyond the candidate's control AND
- ii. Not have made their full impact until on or after the census date for the subject in question; AND
- iii. Made it impracticable for the candidate to complete the requirements for the subject.

If granted, the special consideration will take the form as determined by the CA ANZ Responsible Officer (or their authorised delegate). This may include (but is not limited to) an assessment extension; an alternative assessment; and/or any other special provision or arrangement.

3.7 When is Fit to Sit/Submit Declared

- (a) Candidates are responsible for deciding in advance of an assessment start time or due date whether they are unwell or facing significant circumstances, which will impact their performance in the assessment.
- (b) By accessing, sitting, and/or submitting an assessment a candidate is declaring that they are fit to do so, and cannot later apply for special consideration. See item 2.5 above.
- (c) Candidates who become unwell during a workshop or online exam can request special consideration if, before the end of the workshop or online exam, they complete a declaration stating that they are unwell and unable to complete the workshop or exam. A medical certificate verifying they are unwell and unable to complete the workshop or online exam, dated within 24 hours of the workshop or online exam must also be provided with the request for special consideration.

3.8 When to apply for special consideration

- (a) Candidates should apply for special consideration as soon as possible after the circumstances become known, and normally at least five business days before the assessment due date, but no later than five business days after the assessment due date.
- (b) In-term assessments note: Candidates who submit assessments after the due date without a prior approved extension due to special consideration are understood to be receiving an unfair advantage over other candidates through having extra time to complete their assessment tasks¹³.
- (c) If a candidate does experience a serious technical issue, in completing a workshop or online exam, that qualifies for special consideration in accordance with item 2.4, then they may be eligible to apply for special consideration within the timeframe set out at item 3.8(a).
- (d) Sitting, accessing, and/or submitting an assessment on the scheduled assessment date, after applying for special consideration for that assessment, renders the relevant special consideration application void.

¹³ Academic penalties are applied to the marks and/or grades awarded to late assessments, unless there is a CA ANZ approved extension to the due date, excluding alternative assessments which must be lodged by the due date. Assessment items submitted up to and including three calendar days after the due date may be subject to a penalty of 10% per day (of the assessment available marks) for every day or part thereof after the due date (maximum penalty 30% of the available marks) unless an extension of time for submitting the item has been approved. For example, if the assessment is marked out of 100 marks, then 10% per day of the available marks (i.e. 10 marks per day) will be deducted / if the assessment is marked out of 50 marks, then 10% per day of the available marks (i.e. 5 marks per day) will be deducted. Assessment items submitted more than three calendar days after the due date without an approved extension may not be accepted and may receive a fail grade with no mark.

- (e) Applications for special consideration received more than five business days after the relevant assessment, will only be accepted at the discretion of the Head of Teaching CA (or authorised delegate), and only where:
- doing so does not result in an unfair advantage over other candidates through having extra time to submit their special consideration application; and,
 - the submitted application includes an explanation for the late submission and verifiable relevant substantiating evidence is provided to show that the submission of a timely application was not practicable and/or possible; and,
 - all other supporting documentation required for a timely application is provided.

3.9 How to apply for Special Consideration

- (a) A candidate who seeks to apply for special consideration initiates the process by lodging a special consideration application online via *My Capability* attaching all supporting documents¹⁴. A candidate may lodge only one special consideration application per assessment item and is responsible for ensuring their application is lodged complete, with the required supporting documentation, in the required timeframe^{15,16}.
- (b) Supporting documents must provide appropriate and sufficient evidence that is certified where possible to demonstrate that the circumstance meets the criteria specified at 2.4 above. Applications that do not include supporting documentation will be declined as they cannot be processed further¹⁵. The only exception to this is where candidates have been directly advised by CA ANZ that this requirement is waived as may occur, for example, where technology-related problems are known to have affected an assessment (see item 3.13).
- (c) A candidate who becomes unwell during an exam or workshop must also complete a declaration, before the end of the exam or workshop, stating that they are unwell and unable to complete the exam or workshop. A medical certificate dated within 24 hours of the workshop or exam must also be provided with the request for special consideration (see item 3.7(c)).
- (d) Examples of documents to support an application for special consideration can be found in the document [Special Consideration Guidance Notes for Candidates](#) which must be read in conjunction with this policy and prior to submitting an application for special consideration.
- (e) Medical certificates must indicate that the severity of the impact on the candidate was such that the candidate was unable to prepare for, complete, or attempt the specific assessment task. Retrospective proformas and/or medical certificates will not be accepted unless a medical professional confirms a condition which the health practitioner has been managing. A [Professional Practitioner Certificate Form](#) is available to be

14 Further guidance about special considerations is provided in the document *Special Consideration Guidance Notes for Candidates* available on the [public website](#). This document must be read in conjunction with this policy and prior to submitting an application for special consideration.

15 If the evidence intended to be supplied with the application is not available when the application is due the application must still be submitted on time and make clear the type of evidence that will be supplied and when it will be supplied.

16 Further special consideration applications relating to a particular assessment task for which special consideration has already been granted are only considered in exceptional circumstances and, in those cases, only once.

downloaded and provided to a professional practitioner for completion in meeting the supporting document requirements.

3.10 Special consideration application response timeframes

Most applications for special consideration submitted with the required relevant verifiable supporting documentation, within the required timeframe, will receive a response advising of the application outcome typically:

- (a) within five business days of the date the application and supporting documentation for during term assessments; or
- (b) within five business days of the release of final subject results, for applications lodged in exceptional special circumstances after the submission of the final assessment.

You will receive a case number in the acknowledgement email when you submit your application. Applicants should check your MyCA account regularly for the outcome of your special consideration application.

The Responsible Officer or their authorised delegate will review the Special Consideration application, considering the circumstances of the individual candidate, the evidence presented concerning the severity and timing of the event, the candidate's performance in other assessments in the subject (if available) and/or other subjects already completed, and the candidate's history of previous applications for special consideration. The special consideration outcome will also consider the timing of assessment feedback published and the results finalisation deadlines each term.

3.11 Special consideration application outcomes

- (a) Unsuccessful application

An application for special consideration will be declined if:

- i. it is not submitted in the manner and timeframe required by this policy;
- ii. it is not supported by appropriate relevant verifiable documentary evidence;
- iii. the candidate has not complied with all mandatory requirements, to date, for successful completion of the assessment and/or subject.

- (b) Successful application

If your application for special consideration is successful, you may be offered:

- i. An extension of time to submit the assessment task;
- ii. Reasonable adjustments as determined by CA ANZ as necessary to assure that the learning outcomes are achieved;
- iii. The option to sit an alternative assessment (see 3.14);
- iv. The option to late withdraw from the subject without incurring an academic or financial penalty;
- v. Another assessment, marking and/or grading outcome, as permitted under this Policy.

3.12 The following limitations apply on special consideration outcomes:

- (a) Adjustment of a mark for any assessment task, or the overall subject mark will not be granted (except where permitted under policy).
- (b) Where a candidate is offered an alternative assessment,
 - the candidate must undertake the assessment in the format (e.g. written assignment or examination, oral assessment) and in the time period specified by CA ANZ;
 - the candidate's mark from the alternative assessment/examination replaces the mark from the first assessment/examination, regardless of which is the higher; and.
 - only one alternate assessment/examination may be offered.
- (c) Where a candidate is offered but does not undertake the offered alternative assessment/examination and:
 - submits supporting relevant documentation of further special circumstances within five business days of the scheduled assessment task due date, the candidate will be withdrawn from the subject without academic or financial penalty; or
 - does not provide supporting relevant documentation of further special circumstances within five business days of the scheduled assessment task due, the assigned mark for the original assessment task will stand.
- (d) When deciding on the special consideration outcome for an assessment task the following must be taken into account:
 - i. the timing of the task;
 - ii. the duration and impact of the candidate's condition;
 - iii. maintenance of academic integrity and academic standards;
 - iv. equity to all candidates in the subject; and
 - v. that all assessment tasks can be concluded before the commencement of the next standard teaching period (academic term) in the course, as set out in the Academic Timetable.
- (e) Where, due to the candidate's extended medical or other disabling condition relating to their special circumstance, an alternative assessment task cannot be concluded before the next standard teaching period, the Head of Teaching CA (or authorised delegate) may vary the timing of the assessment such that the assessment occurs after the commencement of the next standard teaching period.
- (f) If an appropriate alternative assessment task is unable to be set, the outcome at 3.11(b)iv applies.

3.13 CA ANZ's application of block Special Consideration to a cohort of candidates

In response to serious, unexpected and uncontrollable adverse circumstances that are likely to affect an identified cohort of candidates CA ANZ's authorised delegate may grant special consideration in the form as determined by the CA ANZ.

Such block special considerations may be granted in the case of a natural disaster, technology outage, or other event¹⁷ that is likely to affect all or an identified cohort of candidates where it is deemed by CA ANZ as unnecessary to require all candidates to prepare a Special Consideration application.

In the event of granting a block special consideration the Responsible Officer or their authorised delegate must ensure that:

- (a) within two (2) business days of the event CA ANZ notifies the impacted cohort of candidates of its intention to consider applying a block special consideration due to the adverse circumstances experienced. This notice will make clear when related further information will be advised;
- (b) the details of any block special consideration applied (reason, length, characteristics of those receiving the extension) are reported to the CA ANZ Education Board Examiner's Panel.

3.14 Alternative Assessment

- (a) Alternative assessments may be offered by CA ANZ in circumstances where CA ANZ has determined it is necessary to collect additional evidence concerning a candidate's proficiency. This may occur in situations where the Education Board Examiners Panel (or their authorised delegate), having reviewed a candidate's special consideration application and academic performance, determines that an alternative assessment is to be offered as it provides a fair and just assessment alternative and will not unfairly disadvantage other candidates or the candidate themselves.
- (b) In cases where a candidate has been offered an alternative assessment the candidate may be awarded an interim administrative grade such as 'Result Pending' until the completion of the alternative assessment process as specified by CA ANZ and a final grade is determined.

3.15 Where special circumstances may affect your performance for the majority of the term

A candidate who, during their subject studies, experiences an exacerbation of a medical or other debilitating condition, and these special circumstances affected their subject performance for the majority of the term, may wish to apply to discontinue their subject enrolment without incurring academic penalty and receive a refund of tuition fees paid up-front or the re-credit of a FEE-HELP balance. For further details please refer to the Candidate Course Fees Refund Appeals and Review Policy and Procedure.

3.16 Registering and eligibility for ongoing assistance for assessments

If you are affected by long-term or permanent special circumstances, such as a recurring medical condition, a candidate should register with our Candidate Success Services ahead of enrolment in a subject. By registering, a candidate will gain access to appropriate adjustments and services to support success in their studies. Please refer to the [Candidate Accessibility and Inclusion Policy](#).

17 For example earthquake, flood, fire, communicable disease event, IT server outage, etc.

4. Responsible Officer

Group Executives (or their delegate) are responsible for ensuring that Senior Leadership and Management staff in their division are aware of this document and their responsibilities set out herein.

The Document Owner(s) (or their delegate) are responsible for the effective approval, implementation, maintenance and appropriate communication of this document, including arranging the documents posting to the document register and repository.

Senior Leadership/Management (or their delegate) are responsible for ensuring that employees in their teams (directly or indirectly) are aware of this document and their responsibilities defined herein. Senior Leadership/Management also have the responsibility for:

- Ensuring their team understands the CA ANZ Document Hierarchy when developing necessary documentation;
- ensuring the responsibilities, authorities and accountabilities of their position are satisfied; and
- demonstrating compliance to the Risk, Compliance & Assurance team where required.

Responsible Officer for the course or their authorised delegate is the academic staff member responsible for:

- oversight of all assessment, feedback and grading processes to assure compliance with the principles and practices outlined in this document;
- regular monitoring and review of assessment, feedback and grading processes so as to proactively identify areas for improvement and, where necessary, oversee the preparation of change proposals in accordance with the CA Program's *Higher Education Course Development, Review and Improvement Policy and Procedure*, and oversee the implementation of approved changes.
- oversight of implementation and quality monitoring of approved course and subject changes consistent with CA ANZ CA Program policies and procedures.

CA ANZ People are responsible for being aware of and complying with this document.

5. Definitions

For the purposes of this document the following definitions apply.

Academic Integrity refers to the ethical standards that underpin all aspects of academic work and ensure its authenticity, validity and credibility and to actions in relation to learning and assessment that are aligned with values of honesty, trust, fairness, respect, responsibility, and courage.

Active participation means an assessment in which marks and/or grades are allocated for active participation in class or during online or out-of-class activities. Examples include, but are not limited to, participation in formal discussions, workshops or webinars, class presentations, role plays, peer assessment, and other reflective and collaborative activities. Marks and/or grades are not awarded for attendance without active engagement.

Alternative assessment means a reasonable variation to a prescribed assessment implemented to accommodate a candidate unable to undertake a subject assessment task for reasons not under their control. The manner of the variation(s) will, as far as possible, maintain the integrity of the original assessment task and ensure parity with other candidates completing the original assessment task so

that the alternative assessment allows candidates to demonstrate the same learning outcomes as those completing the original assessment task.

Assessment means a process undertaken to determine whether a candidate has achieved the expected learning outcomes and may include a range of written and oral methods and practice or demonstration. Along with learning activities, assessment tasks contribute to volume of learning.

Australian Qualifications Framework (AQF) means Australia's national policy for regulated qualifications as updated from time to time. The AQF encompasses higher education, vocational education and training and school education. It provides for national recognition and a consistent understanding of what defines each qualification type and incorporates by reference the following AQF policy documents: AQF Levels Criteria and AQF Qualification Type Descriptors; AQF Qualifications Issuance Policy; AQF Qualifications Pathways Policy; AQF Qualifications Register Policy; and AQF Qualification Type Addition and Removal Policy.

Award course means a course leading to an accredited qualification recognised under the AQF (see also CA ANZ award course).

Benchmark means a point of reference against which something may be measured. Benchmarks may be used to compare performance with those of identified comparators and/or provide a performance target.

Benchmarking means a structured process of searching for practices that lead to excellent performance so as to identify benchmark targets, observing and exchanging information about them, adapting the practices of the organisation to the benchmark, and implementing the amended practice.

CA ANZ means Chartered Accountants Australia and New Zealand (CA ANZ) ABN 50 084 642 571 having its registered office at 33 Erskine St Sydney NSW 2000.

CA ANZ Group means CA ANZ, its subsidiaries, affiliates and controlled entities, including the New Zealand Institute of Chartered Accountants.

CA ANZ academic staff are defined as persons appointed by CA ANZ on a full-time, part-time, casual salaried or contracted basis to undertake an academic leadership, teaching, assessment, advising, supervision and/or research function for a current or planned CA ANZ higher education course.

CA ANZ award course means a CA ANZ course accredited by TEQSA that leads to CA ANZ awarded higher education qualification.

Candidate means a person enrolled in the accredited Graduate Diploma of Chartered Accounting qualification.

Constitutional Documents means the CA ANZ Supplemental Royal Charter, By-Laws, Regulations and the NZICA Rules.

Course of study ("course") means a coherent sequence of subjects/units of study/modules leading to the award of a qualification. Courses of study are sometimes known as 'programs'.

Credit Point refers to a measure of candidate workload for a subject of study/subject. Credit points are gained by candidates enrolled in award courses when subjects are successfully completed. When accumulated credit points form one measure of the total requirements of a course.

Credit transfer means a process that provides candidate with agreed and consistent credit outcomes for completed components of a course of study based on identified equivalence in content and learning outcomes between matched courses of study.

Criterion Referenced Assessment means the use of defined objective criteria against which candidate performance is measured.

Deferred assessment means an alternative assessment granted on a discretionary basis where serious or extenuating circumstances prevent a candidate from undertaking an examination on the scheduled date.

Examination means any assignment, written or observed practice, or other written paper which is scheduled and conducted under time-limited conditions.

Fair assessment means assessment that is appropriate for the AQF Level of the course, is reasonable for candidates' level of progression through the course and where candidate work is assessed according to published criteria and standards (i.e. is transparent).

Final examination means an examination scheduled at the conclusion of a teaching period.

Fit to Sit/Submit means there are no reasons why they, the candidate, should not access, sit and/or submit the assessment at that time or why they might subsequently submit a claim in respect of special circumstances.

Formative Assessment (assessment for learning) means an assessment used to monitor candidate learning and to provide ongoing feedback that can be used by instructors to improve their teaching and by candidates to identify areas of strengths and weaknesses and target areas to improve their learning. Formative assessments take place during the subject, rather than at the end of the subject, and are generally 'lower stakes' or zero-weighted meaning the assessment mark/grade value has a lower or no impact on the overall subject result.

Group-based learning activities means learning activities designed to be undertaken collaboratively by two or more candidates.

Group assessment. Group-based learning activities may be assessed individually, where each group member is awarded a mark and/or grade that partly or wholly reflects their individual achievement of the intended learning outcomes, or at a group level, where each group member is awarded a mark and/or grade that partly or wholly reflects the work of the group and is the same for each group member.

Hurdle requirement. A hurdle requirement is a condition that must be met in order for candidates to be able to pass the subject beyond achieving a pass mark for the subject overall. An example of a hurdle requirement is the requirement to pass the final assessment for a subject in addition to the requirement to achieve a pass mark in the subject overall.

Invigilated examination means an examination conducted under supervision to ensure that candidates perform the task in accordance with specified rules and procedures.

Learning Activities mean the intentional, meaningful and useful activities that candidates engage with in a subject that are designed to ensure that the subject learning outcomes are met. Learning activities require candidates to interact with subject content and include, but are not limited to, listening to and/or watching a live or recorded talk, engaging with a written or visual text, engaging with multimedia, or a combination of these. Along with assessment tasks, learning activities contribute to volume of learning.

Learning Outcomes means the expression of the set of knowledge, skills and the application of the knowledge and skills a person has acquired and is able to demonstrate as a result of learning.

Mode of delivery/Mode of Study means the range of options for study available to candidates, e.g. attendance face-to-face on site at a workshop; eLearning (virtual or online learning) either synchronous (i.e. with a group of individuals engaging at the same time in a scheduled learning activity) or Asynchronous (i.e. self-paced); mixed (or blended) delivery, etc.

Moderation of Assessment means quality assurance, control processes and activities such as peer review that aim to assure consistency or comparability, appropriateness, and fairness of assessment judgments and/or the validity and reliability of assessment tasks, criteria and standards. Moderation of assessment processes establishes comparability of standards of candidate performance across, for example, different markers, locations, subjects, providers and/or courses of study.

Organisation ('the organisation') means *Chartered Accountants Australia and New Zealand (CA ANZ)* ABN 50 084 642 571 having its registered office at 33 Erskine St Sydney NSW 2000.

People Leader means Senior Leadership/Management (or their delegate) who is responsible for ensuring that employees in their team(s) (directly or indirectly) are aware of this document and their responsibilities defined herein.

Recognition of prior learning means a process through which eligibility for the award of credit is assessed, through assessment of formal, informal and non-formal learning.

Special Consideration means a process intended to ensure equitable academic outcomes for candidates whose performance in an assessment task, or whose course progression more generally, has been significantly affected by documented 'special circumstances' beyond the candidate's control, such as illness, misadventure or other circumstances.

To meet the 'special circumstances' requirements the special circumstances need to have been

- (i) Beyond the candidate's control AND
- (ii) Not have made their full impact until on or after the census date for the subject in question; AND
- (iii) Made it impracticable for the candidate to complete the requirements for the subject.

With respect to (i) above, 'beyond a candidate's control' is defined as 'a situation occurs, which is unusual, uncommon or abnormal, and that a responsible person would consider is not due to the candidate's action or inaction, either direct or indirect, and for which the person is thus not responsible'. Pre-existing conditions are not ruled out, but consideration will be given to whether that condition changed in a way to affect the candidate in a way that might otherwise not have been expected.

With respect to (ii) above, CA ANZ needs to be satisfied that the circumstances did not have a full impact on the candidate until either on or after the census date for a unit of study if the person's circumstances occur:

- Before the census date but worsen after that date;
- Before the census date, but the full effect or magnitude does not become apparent until on or after that date; or
- On or after the census date.

With respect to (iii) above, special circumstances which would make it impracticable for the candidate to complete the requirements for the subject would include¹⁴:

- Medical circumstances: where a medical condition has occurred, or an existing condition has worsened, on/after census date so that the candidate is unable to continue with their studies; or

- Family/Personal circumstances: where there has been a death or serious medical problem occur within a family, or unforeseen family financial difficulties, so that it is unreasonable to expect the candidate to continue with their studies; or
- Employment related circumstances beyond the candidate's control: where a candidate's employment status or arrangements have changed so that the candidate is unable to continue with their studies; or
- Course related circumstances: where CA ANZ has made a change to an aspect of the teaching program on or after the census date, such as a change to the subjects that are being offered in a term or a change to the assessment schedule for a subject, or similar changes that mean the candidate would be materially disadvantaged by the change.

CA ANZ would decide, at its own discretion, whether a candidate is unable to complete the requirements for a subject if the candidate is unable to:

- undertake the necessary private study required; or
- attend sufficient workshops; or
- complete any other course requirements because of their special circumstances.

Subject means a component of an award course with specified learning and assessment requirements for which a final result (mark and/or grade) is awarded upon completion. Subjects collectively make up a course of study and are also known as 'modules', 'units' or 'units of study'. Subjects may also be offered alone as 'non-award study' rather than as part of a course of study.

Subject Learning Outcome (SLO) means a statement clearly stating what candidates are expected to learn and/or skills they are expected to acquire as a result of successfully completing the subject and be able to demonstrate upon successful completion of the subject.

Subject Outline means a document that defines the content, learning objectives, teaching and learning approaches, assessment requirements and texts for a subject.

Summative Assessment (assessment of learning) means an assessment designed to evaluate the candidate's learning against subject learning outcomes. Summative assessments are often 'high stakes', meaning the assessment mark/grade value has a higher impact on the overall subject result.

UCC means unreasonable complainant conduct as set out in the CA Program Candidate Code of Conduct.

Volume of Learning is used within the AQF as a measure of the complexity of a qualification based on the level and qualification type to determine the depth and breadth of the learning outcomes of a qualification. The volume of learning identifies the notional duration (expressed in equivalent full-time years) of all activities required for the achievement of the learning outcomes specified for a particular AQF qualification type.

6. Records

Records in association with this document will be kept in accordance with CA ANZ's *Records Management Procedure, Privacy, Data Management and Retention Policy* and *Privacy Policy*.

7. Related Documents

CA ANZ Supplemental Royal Charter, By-Laws, and Regulations (and the NZICA Act 1996 and the NZICA Rules if they apply to the candidate), *Privacy, Data Management and Retention-Policy*,

Document Control Procedure, Records Management Procedure, Privacy Policy, and the CA Program's Candidate Code of Conduct and Candidate Complaints Grievance and Appeals Policy and Procedure.

These documents can be accessed from the following website locations:

- CA ANZ CA Program Policy web page → www.charteredaccountantsanz.com/become-a-member/ca-program-policies
- CA ANZ website. Go to Member Services → www.charteredaccountantsanz.com/member-services/member-obligations
- CA ANZ Nova intranet for staff → caanz.unily.com → [Workspaces](#) → [Policies](#) (staff login required)

8. Related legislation and Standards

Tertiary Education Quality and Standards (TEQSA) Act (C'th), Higher Education Standards Framework (Threshold Standards); Higher Education Support Act 2003 (HESA), Higher Education Provider Guidelines 2012, Australian Qualifications Framework, TEQSA Guidance Notes for Providers, Higher Education Support Act 2003 (HESA) and associated guidelines including the Higher Education Provider Guidelines 2012 and Higher Education Support (Administration) Guidelines 2022, and DESE Higher Education Administrative Information for Providers, Global Accounting Alliance (GAA) mutual recognition framework; International Federation of Accountants (IFAC) International Accounting Education Standards (IAESB), and Tax Practitioners Board (Board) standards for course providers.

Version history

Approved Date	Effective Date	Change History	Version	Next Review Date
03 March 2015	03 March 2015	Document Establishment: CAP Assessment Policy	1.0	November 2017
01 January 2017	01 January 2017	Document Establishment: CAP Special Consideration Policy	1.0	January 2019
01 May 2013	01 March 2015	CAP Access to Assessment Material Policy	2.0	January 2019
26 March 2020	23 April 2020	Reviewed, updated and retitled. Formerly titled 'CAP Assessment Policy. Also replaces and subsumes CAP Assessment Policy; CAP Special Consideration Policy.	2.0	March 2024
	14 May 2020	Minor technical amendments to maintain currency	2.1	March 2024
	29 June 2020	Minor technical amendments to maintain currency	2.2	March 2024
	28 August 2020	Addition of clarifying information on special consideration procedures for candidates	2.3	March 2024
	17 December 2020	Minor technical amendments to maintain currency	2.4	March 2024
	25 February 2021	Minor technical amendments to maintain currency and addition of Grade Table for new GradDipCA/GradCertAcc courses	2.5	March 2024
	13 May 2021	Minor technical amendments to maintain currency, including to grade tables	2.6	March 2024
	5 July 2021	Minor technical amendments to maintain currency	2.7	March 2024
	24 September 2021	Minor technical amendments to maintain currency	2.8	March 2024
	1 February 2022	Minor technical amendments to maintain currency	2.9	March 2024
	16 June 2022	Minor technical amendments to maintain currency	2.91	March 2024

13 September 2022	9 December 2022	Review and amendment to maintain business currency. Endorsed by Teaching and Learning Panel 10 August 2022	3.0	September 2026
	19 January 2023	Minor technical amendments to maintain currency. Incorporating minor amendments approved the CA ANZ Education Board 13 September 2022	3.1	September 2026
	20 March 2023	Technical amendments to maintain currency. Incorporating introduction of Fail Hurdle grade approved the CA ANZ Education Board 13 September 2022	3.2	September 2026
	2 May 2023	Technical amendments to maintain currency.	3.3	September 2026
	5 September 2023	Technical and procedural amendments, and template change to maintain currency.	3.4	September 2026
	14 September 2023	Technical amendments to maintain currency.	3.5	September 2026
	13 December 2023	Technical amendments to maintain currency.	3.6	September 2026
	9 February 2024	Reviewed and updated, including addition of Fit to Sit principles endorsed by Education Board on 8 June 2023. Endorsed by Teaching and Learning Panel 9 February 2024.	3.7	September 2026
	26 February 2024	Technical amendments to maintain currency.	3.8	September 2026

Chartered Accountants Australia and New Zealand (CA ANZ) is a registered Australian higher education provider in the category of 'Institute of Higher Education' (TEQSA Provider ID: PRV12024).

APPENDIX A

Grade Table

Graduate Diploma of Chartered Accounting/ Graduate Certificate in Accounting (*nested exit only qualification*)

(Accredited 20 January 2021. Course acronym: GradDipCA and GradCertAcc)

- All subjects in which a candidate remains enrolled post census date are required to have a grade result. CA ANZ applies grades as described below^{18,19}.
- Grades used at CA ANZ, including Interim²⁰ grades and administrative²¹ grades.

GRADE	MARK RANGE (%)	DESCRIPTION
HD (High Distinction)	85 to 100	Awarded when (a) all compulsory assessment components of a subject were completed; (b) the hurdle requirements for the subject (if any) were met; and (c) achievement measured against the assessment criteria for the subject learning outcomes is exceptionally high compared to the expected standard.
D (Distinction)	75 to 84	Awarded when (a) all compulsory assessment components of a subject were completed; (b) the hurdle requirements for the subject (if any) were met; and (c) achievement measured against the assessment criteria for the subject learning outcomes is very high compared to the expected standard.
C (Credit)	65 to 74	Awarded when (a) all compulsory assessment components of a subject were completed; (b) the hurdle requirements for the subject (if any) were met; and (c) achievement measured against the assessment criteria for the subject learning outcomes is high compared to the expected standard.
P (Pass)	50 to 64	Awarded when (a) all compulsory assessment components of a subject were completed; (b) the hurdle requirements for the subject (if any) were met; and (c) achievement measured against the assessment criteria for the subject learning outcomes meets the expected standard.
F (Fail)	0 to 49 ²²	Awarded when (a) all compulsory assessment components of a subject were completed; and (b) achievement measured against the assessment criteria for the subject learning outcomes does not meet the expected standard.
FH (Fail Hurdle) ²³	49	Awarded when (a) all compulsory assessment components of a subject were completed; (b) the original compiled final grade for the subject was ≥ 50 but the hurdle requirements for the subject were not met.
UP (Ungraded Pass)	No mark	Awarded for subjects assessing key professional skills where marks are not used and candidates must demonstrate proficiency to be allowed to progress and the only possible outcomes are pass or fail.
UF (Ungraded Fail)	No mark	Awarded for subjects assessing key professional skills where marks are not used and candidates must demonstrate proficiency to be allowed to progress and the only possible outcomes are pass or fail.
EX (Exempt) ²⁴	No mark	Awarded in cases where a candidate has been awarded credit for the subject based on credit transfer or recognition of prior learning.
RP (Result Pending)	No mark	Interim grade awarded when a candidate's grade and mark (where appropriate) in a subject have not been finalised at the time of the release of grades for the study period.

18 For the purpose of compiling final marks and awarding grades, final compiled marks are initially computed to one decimal place. Compiled marks with decimal points < 0.5 are rounded down and those with decimal points ≥ 0.5 are rounded up. All final compiled assessment and overall subject marks displayed on the candidate's academic record are shown as percentages.

19 The grades in this table may also be used for all assessments that contribute to final subject grades.

20 Interim grades are grades temporarily assigned to indicate a final grade has not yet been awarded. This may be due to a range of circumstances including but not limited to the assessment being deferred or special circumstances being under consideration. Interim grades must be resolved to a final or administrative grade within 6 months of the release of grades for the study period.

21 Administrative grades are assigned following an administrative process rather than an evaluation of candidate capabilities.

22 Non satisfactory completion of any or all subject hurdle assessment requirements will result in a Fail grade, even if a pass or higher mark was attained for the subject overall.

23 Usage of grade commenced for results issued from 20 March 2023. Prior to this date the non satisfactory completion of any or all subject hurdle assessment requirements resulted in a Fail grade, even if a pass or higher mark was attained for the subject overall.

24 EX (Exempt) can also mean AS (Advanced Standing).

FI (Fail Incomplete)	No mark	Awarded when at least one, but fewer than all, of the compulsory requirements or assessment components of the subject was not completed/submitted.
FN (Fail No Submission)	No mark	Administrative grade awarded in cases where a candidate is enrolled in a subject but does not submit any assessments.
SC (Continuing)	No mark	Subject studies are continuing. A final result is yet to be determined.
WF (Withdrawn Fail)	No mark	Administrative grade awarded in cases where a candidate has withdrawn from a subject after the census date with academic penalty.
WN (Withdrawn) ²⁵	No mark	Administrative grade awarded in cases where a candidate's subject enrolment has been withdrawn after the census date without academic penalty.
WC (Withdrawn Cancelled) ²⁵	No mark	Administrative grade assigned where a candidate's subject enrolment has been withdrawn/cancelled on or before the subject census date without academic penalty.

²⁵ Grade does not appear on the official academic transcript.

APPENDIX B

Grade Table

Graduate Diploma of Chartered Accounting

(Antecedent course. Accredited 30 Jan 2014 - 24 January 2023). (Course code: CAP)

All modules in which a candidate remains enrolled post census date are required to have a grade result.

CA ANZ applies grades as described below¹⁸

GRADE ²⁶	MARK RANGE	DESCRIPTION
Pass with Merit	No mark	Successfully completed the module and placed in the top 5 per cent of candidates.
Pass	No mark	Successfully completed the module.
Fail	No mark	Module requirements not satisfied.
Exempt	No mark	Prior studies recognised.
Expired	No mark	Module requirements were satisfied but completed with a result release date greater than the permitted maximum 8 years to complete the award. An expired module is not considered in the determining of the completion of the current award.
Pending²⁷	No mark	Interim administrative grade assigned to reflect module studies are in progress or that the grade and/or mark in the module has not been finalised at the time of the release of results for the study period.
Discontinued with Fail	No mark	Grade assigned when a candidate's module enrolment has been withdrawn post-census with academic penalty.
Withdrawn Cancelled²⁸	No mark	Administrative grade assigned where a candidate's module enrolment has been withdrawn /cancelled on or before the module census date without academic penalty.
Withdrawn²⁸	No mark	Administrative grade assigned when a candidate's module enrolment has been withdrawn after the module's census date without academic penalty.
Discontinued²⁹	No mark	Administrative grade assigned when module is withdrawn.
In Progress³⁰	No mark	Administrative grade assigned when module studies are continuing. A final result is yet to be determined.

²⁶ This table lists grades which may appear on a candidate's 'Statement of Academic Record'.

²⁷ Usage of grade for studies 'in progress' commenced 4 May 2021.

²⁸ Grade does not appear on the official academic transcript.

²⁹ Usage of grade ceased 31 December 2018.

³⁰ Usage of grade ceased 3 May 2021.