

CA PROGRAM

Candidate Credit Arrangements Policy and Procedure

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Policy Statement

Chartered Accountants Australia and New Zealand (**CA ANZ**) is committed to maintaining the integrity of its academic programs and protecting the academic standards and reputation of its awards. Credit is granted within the constraints of this commitment and where program structures and requirements permit.

Policy Purpose

The purpose of this Credit Arrangements Policy and Procedure is to:

- set out CA ANZ's principles and procedures for the recognition of an individual's prior learning through the awarding of credit towards a CA ANZ awarded higher education qualification where it can be demonstrated the prior learning and outcomes achieved satisfy the objectives of components of their CA ANZ program;
- establish CA ANZ's framework, policies and procedures for the development of credit transfer and articulation agreements between a CA ANZ higher education course and courses of other education organisations or accrediting authorities; and
- outline the parameters for determining credit, including the maximum level of credit that can be granted within programs and assist in the efficient use of educational resources.

Policy

1. Scope

When is this policy relevant?

- 1.1 This document applies to all credit arrangement matters pertaining to candidates of the CA ANZ Graduate Diploma of Chartered Accounting (**GradDipCA**) qualification, which forms the academic component in CA ANZ's Chartered Accountants Program (**CA Program**), and any other higher education qualification awarded by CA ANZ.

Who is covered by this policy?

- 1.2 This document applies to current and prospective higher education CA Program candidates seeking credit towards their CA ANZ awarded higher education course for prior or concurrent learning from other courses of CA ANZ, other organisations, their workplaces or life experience.
- 1.3 This document applies to all CA ANZ CA Program academic staff in relation to the transfer or award of credit towards a CA ANZ awarded higher education course.
- 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 policy 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.

2. Policy

2.1 Statement of Commitment

CA ANZ is committed to:

- (a) preserving the integrity of learning outcomes and/or discipline requirements of the award qualification to which the credit applies;
- (b) ensuring credit applications and their assessment are facilitated by clear processes that are evidence based for the purpose of making fair, transparent, academic and professional decisions in accordance with this policy and procedure;
- (c) complying and being consistent with applicable Australian laws, regulations and standards, including those enunciated in the Higher Education Standards Framework and Australian Qualifications Framework (AQF); and
- (d) complying and being consistent with any CA ANZ approved credit recognition arrangements and/or precedents relating to pathways to full CA membership of CA ANZ¹.

Subject to the commitments (a), (b), (c) and (d) above and the principles at 2.2 below, CA ANZ is also committed to:

- (a) supporting the goals of lifelong learning and acknowledges the need for clear and effective credit arrangements to increase opportunities for candidates to access education, improve candidate mobility between sectors and organisations, and increase the pathways into and between qualifications;
- (b) having regard to maximising the credit that candidates can gain for learning already undertaken;
- (c) having regard to enhancing candidate progression into and between AQF qualifications; and
- (d) having regard to recognising credit for different types of learning, be it formal, non-formal and/or in-formal learning (see 'Basis on which credit is granted' below).

¹ This includes, but is not necessarily limited to, full membership pathways from [CPA Australia](#) and [overseas accounting bodies](#).

2.2 Key principles guiding CA ANZ's granting of credit

Key principles guiding CA ANZ's granting of credit include:

- (a) The applicant's achievement of learning or acquisition of prior learning outcomes are demonstrated, evidenced and authenticated at the appropriate Australian Qualifications Framework (AQF) level.
- (b) The applicant's learning outcomes are assessed as relevant and current (see Credit Limitations below).
- (c) The learning for which credit is sought is for a successfully completed prior qualification or for a successfully completed component of learning.
- (d) The volume of learning, discipline context, content, learning and assessment approaches of the program for which the credit is sought are considered in determining the comparability and equivalence of the prior attained learning.
- (e) Determining the awarding of credit requires academic judgement based on appropriate evidence provided by the individual seeking credit. CA ANZ staff determining the granting of credit must ensure the decision concerning the granting of credit into or towards an award is information based, equitable, transparent, timely and academically defensible.

2.3 Basis on which credit is granted

CA ANZ may recognise any combination of the following types of prior learning as the basis on which credit is granted.

- (a) **Formal Learning** which includes successfully completed units of learning that take place during a structured academic program which would lead to an AQF higher education award at least at Graduate Diploma level or overseas equivalent;
- (b) **Non-formal Learning** including successfully completed units of learning that take place through a structured program, but do not lead to a formally AQF recognised qualification, but excluding non-formal learning attained while undertaking the Mentored Practical Experience (MPE) component of the CA Program (see credit limitations below); and/or
- (c) **Informal Learning** including but not limited to learning gained via work experience, volunteering, internships or workplace training, excluding informal learning attained while undertaking the MPE component of the CA Program (see credit limitations below).
- (d) CA ANZ will not consider the following as a basis for granting credit:
 - i. any prior learning that was used for admission into a CA ANZ course or for receiving credit in any previous or concurrent CA ANZ course, unless recognised as per paragraph 2.3(f); or
 - ii. any recognition of prior learning that conflicts with this policy and procedure.
- (e) CA ANZ will not ordinarily consider as a basis of granting credit any prior completed studies for which a grade of 'Pass Conceded' or (equivalent) has been achieved.
- (f) CA ANZ will recognise credit listed on CA ANZ's public register of current formalised articulation and common credit transfer arrangements, (see paragraph 2.8 and Appendix A, Schedule A).

2.4 Types of Credit

Credit in the form of specified, unspecified and block credit through credit transfer may be awarded in the form of provisional credit or exemption² (see Definitions below).

² At CA ANZ the term 'exemption' has the same meaning as 'advanced standing' and 'recognition of prior learning (RPL)'.

2.5 Credit granted on the basis of recognition of formal learning

Credit granted in recognition of formal learning successfully completed in an AQF recognised award course undertaken with CA ANZ or any other tertiary provider is recorded in the CA ANZ academic transcript³ as “Exempt”.

2.6 Credit on the basis of recognition of non-formal and informal learning

Recognition of relevant and current prior non-formal and/or informal learning may be used in an application for credit, with the exception of non-formal and/or informal learning attained while undertaking the MPE component of the CA Program (see credit limitations below).

Responsibility for providing appropriate evidence for the recognition of prior informal and non-formal learning that demonstrates the relevant skills, knowledge and understanding lies with individual applicants.

Professional and para-professional experience, subsequent professional development activities or training and other experience, through work or life, may be taken into account in the granting of prior informal and non-formal credit, provided that the applicant can document the learning and evidentially demonstrate the standard they achieved from participating in these activities is comparable to the standards in the subject⁴/course in which they are seeking credit in their *Application for Credit*.

CA ANZ may require applicants to undertake tasks to enable their non-formal and/or informal learning outcomes to be formally assessed.

CA ANZ may charge a fee for the assessment of credit on the basis of recognition of non-formal and/or informal learning. Any Credit Recognition Assessment fees will be published on CA ANZ CA Program fees schedule.

Credit granted in recognition of non-formal and/or informal learning is recorded in the CA ANZ academic transcript as an “Exemption”.

2.7 Formalised Articulation and Common Credit Transfer Arrangements

CA ANZ may establish formalised, time-bound, articulation arrangements and/or common credit transfer arrangements between CA ANZ accredited and authorised credential issuing organisations.

These may be across formal and non-formal qualifications assessed by CA ANZ at the same or differing AQF levels based on agreed relativities between qualifications and/or the way in which the discipline areas of two qualifications are suited to articulation. This will take into account:

- Whether the articulation or credit transfer arrangement will result in a logical sequential qualification pathway for entry into and/or credit transfer towards the same or a higher level AQF qualification
- The comparability and equivalence of the learning outcomes, volume of learning, discipline context, content, and learning and assessment approaches, and
- CA ANZ credit arrangements policy commitments and principles communicated herein.

The amount of credit granted under an articulation agreement or common credit transfer arrangement is normally subject to the credit limits prescribed in this policy.

2.8 Register of Current Formalised Articulation and Common Credit Transfer Arrangements

CA ANZ shall maintain a public register of current formalised articulation and common credit transfer arrangements. This Register will be supplied as a schedule in the appendices of this document (see Appendix A, Schedule A).

3 Formally titled “Statement of Academic Record”

4 At CA ANZ the term ‘subject’ has the same meaning as ‘module’, ‘unit’, ‘unit of study’.

Individuals who have successfully completed the requirements of a current articulation or common credit transfer arrangement listed in Schedule A may be granted articulation and/or credit transfer as set out in Schedule A according to the following principles:

- The individual must have fully satisfied all terms of the specified articulation or credit transfer arrangement to be granted the articulation and/or credit specified in Schedule A; and
- The quantum of credit granted is determined by the specified articulation or common credit transfer arrangement.

The granting of credit through an articulation or credit transfer arrangement does not preclude any further organisation or individual applications for additional credit.

2.9 Credit limitations

- (a) The upper limit for the granting of credit based on recognition of prior formal, non-formal and/or informal learning will be two-thirds of the core technical requirements of the award program⁵.
- (b) No credit will be awarded for a capstone subject which is designed to integrate course learning experiences.
- (c) Credit will not normally be granted for prior learning completed more than 8 years prior to the application submission date.
- (d) Credit will not be granted on the basis of any subject(s) listed in a CA ANZ accredited tertiary course, as these subjects have been assessed as meeting CA Program entry requirements under CA ANZ's professional accreditation guidelines and are not considered equivalent to CA Program subjects in terms of professionally applied content and assessment, except where recognised in accordance with paragraph 2.3(f);
- (e) Credit will not be granted where CA ANZ's own organisational professional accreditation requirements limit the granting of course credit.
- (f) Credit will not normally be granted for non-formal and/or informal learning attained by an individual in the course of their completing their 3-years Mentored Practical Experience component of the CA Program.

The above credit limitations may be waived by CA ANZ's CA Program General Manager (or authorised delegate) on recommendation of the Senior Academic Representative of the CA ANZ program in cases where the case for waiver has been formally assessed, documented and determined as merited.

2.10 Withdrawal of Credit

CA ANZ reserves the right to withdraw credit where an error has been made in assessing an application or where the documentation provided by the applicant is incomplete, misleading, false or invalid. The withdrawal of credit must be approved by the CA Program General Manager (or authorised delegate) on the recommendation of the Senior Academic Representative of the applicable CA ANZ program.

⁵ No credit limitations apply to elective subjects. The reference to core technical requirements means all core modules/subjects excluding the final "Capstone" module in the current GradDipCA course and the "Integrated Chartered Accounting Practice" subject in the new GradDipCA course. This translates to being able to apply for/be awarded credit in the current GradDipCA course (in teach out) for a maximum of 2 technical modules and in the new GradDipCA course for a maximum of 3 x 15 credit point core subjects, and the Ethics and Business core 6 credit point subject, and the 2 x 12 credit point elective subjects.

Procedure

3. Procedure

3.1 Applications for Credit

An application for credit in recognition of prior learning, whether for formal, non-formal and/or informal learning, should be made at the time of applying for Provisional Membership and CA Program admission but may also be submitted at any time while undertaking CA Program academic studies (see timing below).

An application for credit must be made using the CA Program *Application for Credit Form*⁶ (located in the My CA portal under "My Requests"), be accompanied by the *Application for Credit Checklist* available from the CA Program Policy page and the documentation supporting the application to be considered by CA ANZ and include payment of the assessment Fee where applicable⁷ and lodged as instructed on the form.

Supporting documentation may include (but is not limited to):

All Applications

(except where credit is sought based on previous study at CA ANZ or established course precedents or articulation arrangements communicated in Schedule A located in the appendix herein).

- A brief explanatory statement outlining how the supporting documentation demonstrates the comparability and equivalence of the prior attained learning against the volume of learning, discipline context, content, learning and assessment approaches of the program for which the credit is being sought.

Applications where credit recognition is being sought for prior formal AQF recognised learning:

- A certified copy of the official academic transcript of the AQF recognised course and extracts from organisational handbooks or other official documentation giving sufficient details of the studies to allow an assessment of the application for credit.

All supporting documentation must be in English and appropriately certified or accompanied with certified English translations.

Applications where credit recognition is being sought for prior non-formal and /or informal learning:

- Certified copies of any certificate and assessment results statements, references, samples of work, project briefs, reports, publications, employment history and employment position descriptions, extracts from other official documentation giving sufficient details of the learning attained to allow an assessment of the application for credit.

All supporting documentation must be in English and appropriately certified or accompanied with certified English translations.

Timing

It is the applicant's responsibility to ensure they have lodged their application for credit in sufficient advancement of any required related subject enrolment. As a guide, applicants should lodge applications for credit no less than 10 weeks before the enrolment cut-off date for the applicable subject.

While applications for credit based on formal learning alone will typically be processed within 20 business days, applications for credit based on any blend of formal and non-formal and/or informal learning take considerably longer to assess (typically between 40-50 business days)

⁶ Formally called Module Exemption Form

⁷ If fees or charges apply these will be listed on the CA Program Policy page.

depending on the complexity of the application and the volume of credit recognition being sought.

3.2 Assessment of Credit Applications

Applications for credit received by CA ANZ will be assessed by appropriately qualified Responsible Academic Officer or their delegate.

Assessment of prior learning for the award of credit is based on an evaluation of the supporting documentary evidence presented, using the following criteria:

- (a) **Valid** - the prior learning matches both the qualification type and the discipline learning outcomes for the relevant course. The applicant's standard of achievement in the prior learning is consistent with the qualification level and type specified for the course.
- (b) **Authentic** – the prior learning has been undertaken by the applicant and the standard of achievement in the prior learning is based on the applicant's own work.
- (c) **Current** – the prior learning has been achieved within the specified time limit for credit set out at 2.9 above;
- (d) **Sufficient** - the evidence of prior learning is sufficient for the responsible academic officer to reliably verify the learning outcomes achieved are at the appropriate standard. In recognising prior learning consideration needs to be given to whether the volume of learning is sufficient in the context of the discipline for the AQF level and qualification type, as well as whether there is a sufficient portion of qualification components at the AQF level.

3.3 Approval of Credit

The Responsible Academic Officer assessing the credit application is responsible for:

- Documenting the outcomes of the assessment within the provisions of this policy;
- Determining the credit to be granted, within the provisions of this policy;
- Recording the credited awarded for prior formal learning on CA ANZ credit precedents register (see 3.5 below)
- Advising CA Program Admissions and Enrolment services of the application assessment determination and the reasons for the determination.

3.4 Notification of Credit Application outcome

Applicants will be notified in writing of the outcome of their Application for Credit and the reason for the decision by the CA Program Admissions and Enrolment's team, (see 3.1 'Timing' above).

3.5 Credit Precedents

Where an application for credit based on prior complete or incomplete formal study is approved by the Responsible Academic Officer, this becomes a credit precedent which is applied to subsequent credit applications.

The Responsible Academic Officer assessing the credit application is responsible for recording prior formal learning on CA ANZ credit precedents register.

The CA Program General Manager (or delegate) is responsible for recording credit precedents enabled through formalised articulation or confirmed credit transfer arrangements on CA ANZ credit precedents register.

3.6 Review of formalised Articulation and Common Credit Transfer Arrangements and Credit Precedents Register

Formalised Articulation and Common Credit Transfer Arrangements, and credit precedents are reviewed periodically, consistent with any agreement review and expiration terms and must be reviewed when a program undergoes a major change, such as a formal accreditation renewal. When a review may result in a change to existing formalised arrangements, the partner organisation should be consulted.

3.7 Review and Appeals

Applicants dissatisfied with their notified decision outcome of a credit application may appeal the decision as outlined in CA Program [Candidate Complaints, Grievances and Appeals Policy and Procedure](#) (see Stage 2 Appeal) within 10 business days of the notification of the decision.

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 remit are aware of this document and their responsibilities defined herein. Senior Leadership/Management also have the responsibility for:

- determining the extent and type of documentation necessary to effectively manage and control practices, processes and activities in their area of authority; and
- ensuring the responsibilities, authorities and accountabilities of their position are satisfied.

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.

Credit related terms

Advance Standing (see Exemption).

Articulation arrangements enable candidates to progress from a completed qualification to another with admission and/or credit in a defined qualification pathway. Articulation agreement is an agreement between CA ANZ and another organisation to document and publicise a specifically approved pathway for progression between a program at the other organisation and a CA ANZ award program involving specific credit arrangements.

Block Credit is credit granted towards whole stages or components of a program of learning leading to a qualification. For example, when a group of courses undertaken at another organisation is recognised as broadly equivalent to the learning outcomes of a group of courses within a CA ANZ program block credit is granted.

Credit is the value assigned for the recognition of equivalence in content and learning outcomes between different types of learning and/or qualifications. Credit reduces the amount of learning required to achieve a qualification and may be through credit transfer, articulation, recognition of prior learning or advanced standing.

Credit arrangements are formal negotiated arrangements within and between issuing organisations or accrediting authorities and are about student entitlement to credit. They may also be formal arrangements made between CA ANZ courses and issuing organisations and candidates.

Credit transfer is a process that provides candidates with agreed and consistent credit outcomes for components of a qualification based on identified equivalence in content and learning outcomes between matched qualifications.

Credit outcomes are the results of a process of determining a student's application for credit. Specified credit is granted for one or more specific courses in a program, exempting candidates from those courses, and awarding the appropriate credit points in their place.

Exemption (also referred as an Advance Standing) is assigned when credit is awarded based on previous studies and/or prior learning experience. If you receive Advanced Standing, this may lessen the volume of subjects you must study, or the credit points you must achieve to meet the requirements of your award.

Formalised Credit transfer arrangements (see Credit Transfer).

Member means a member of CA ANZ as defined in CA ANZ's By-Laws and Regulations.

Provisional Credit is the granting of credit or the recognition of prior learning subject to prescribed conditions being met. Provisional credit is granted where there is uncertainty about the relevance or standard of particular prior learning.

Specified credit may be granted where the applicant has met the learning outcomes, attained the knowledge and/or developed the skills related to a specific course.

Unspecified credit is granted in the form of credit points which take the place of elective courses (listed or free choice) or other optional components in a program. Unspecified credit may be granted where prior learning is judged to be relevant to the learning outcomes of a program as a whole.

Other terms

Australian Qualifications Framework (AQF) means the Australia's national policy for regulated qualifications as updated from time to time. The AQF provides for national recognition and a consistent understanding of what defines each qualification type and incorporates a number of policy documents including the AQF Qualifications Pathways Policy.

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

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

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 an individual who has applies for admission into or is currently undertaking academic studies in CA ANZ's CA Program.

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

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.

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.

Member means a member of CA ANZ as defined in CA ANZ's constitutional documents, namely the CA ANZ Supplemental Royal Charter, By-Laws, Regulations and the NZICA Rules.

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.

6. Records

Records in association with this policy will be kept in accordance with CA ANZ's *Records Management Procedure* and *Privacy, Data Management and Retention 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, Corporate Group Structure, Governance Manual, Delegations Schedule, Delegations Schedule, Governance Manual, Assurance Framework, the CA Program's Academic Delegations Schedule, and CA Program Policy and Procedures including (but not limited to) the Candidate Code of Conduct, Enrolment Terms and

Conditions, Candidate Course Fees Refund Appeals and Review Policy and Procedure, and Candidate Complaints Grievance and Appeals Policy and Procedure. These documents can be accessed from the following website locations:

- CA ANZ CA Program Policy website → www.charteredaccountantsanz.com/become-a-member/ca-program-policies
- CA ANZ website. Go to Member Services → www.charteredaccountantsanz.com/member-services/member-obligations/regulations-and-guidance/australian-regulations
- CA ANZ intranet for staff. Go to caanz.unily.com → Workspaces → Policies.

8. Related Legislation and Standards

Tertiary Education Quality and Standards (TEQSA) Act (C'th), Higher Education Standards Framework (Threshold Standards), Australian Qualifications Framework, TEQSA Guidance Notes for Providers, Global Accounting Alliance (GAA) mutual recognition framework, International Federation of Accountants (IFAC) International Accounting Education Standards, and Tax Practitioners Board (Board) standards for course providers.

Version history

Approved Date	Effective Date	Change History	Version	Next Review Date
4 June 2013	4 June 2013	Endorsed by CAANZ Education Board	1.0	June 2018
4 June 2013	4 June 2013	Minor formatting amendment	2.0	June 2018
9 December 2013	9 December 2013	Minor formatting amendment	3.0	June 2018
3 March 2015	3 March 2015	Minor formatting amendment	4.0	June 2018
5 April 2017	5 April 2017	Policy revised following internal review Endorsed by CA ANZ Education Board	5.0	April 2021
21 April 2020	23 April 2020	Reviewed, updated and retitled. Formerly titled "Module Exemption Policy"	6.0	April 2022
	14 May 2020	Appendix update	6.1	April 2022
	27 July 2020	Minor technical amends to maintain currency	6.2	April 2022
	15 February 2021	Minor technical amendments to maintain currency	6.3	April 2022
	2 March 2021	Minor technical amendments to Appendix A	6.4	April 2022
	14 May 2021	Minor technical amendments to maintain currency	6.5	April 2022
	17 March 2022	Minor technical amendments and addition of Curtin University subject to Appendix A	6.6	April 2022
	27 September 2022	Review and minor technical amendments to maintain business currency	6.7	April 2023
	26 July 2023	Minor technical policy amendments to maintain currency and addition of Massey University subject to Appendix A	6.8	April 2023
10 October 2023	10 October 2023	Review, formal refreshment and template change to maintain business currency	7.0	October 2028

Appendix A

Schedule A

Register of Formalised Articulation and Confirmed Credit Transfer arrangements

From:		To:		
Course name ⁸	Provider	Course name	Provider	Nature of formalised articulation and/or confirmed credit transfer arrangement
CA ANZ Accredited Tertiary Courses with passes in the required competency areas	Various. See CA ANZ Academic entry pathways – Accredited Tertiary Courses List	Graduate Diploma of Chartered Accounting (GradDipCA)	CA ANZ	Eligible for admission into CA Program including enrolment in GradDipCA and recognition of competencies as listed on the Accredited Tertiary Courses Listing ⁹
CTA1 Foundations CTA2A Advanced CTA2B Advanced	Tax Institute of Australia	Graduate Diploma of Chartered Accounting (GradDipCA)	CA ANZ	Full credit for Tax(AU) and Advanced Tax(AU) subjects
Deloitte Tax Services Core Technical Curriculum	Deloitte AU	Graduate Diploma of Chartered Accounting (GradDipCA)	CA ANZ	Full credit for Tax(AU) and Advanced Tax(AU) subjects
Deloitte NZ Tax Skills Diploma	Deloitte NZ	Graduate Diploma of Chartered Accounting (GradDipCA)	CA ANZ	Full credit for Tax(NZ)
EY Consultant Tax Program	Ernst and Young AU	Graduate Diploma of Chartered Accounting (GradDipCA)	CA ANZ	Full credit for Tax(AU) and Advanced Tax(AU) subjects
EY New Zealand Diploma of Tax	Ernst and Young NZ	Graduate Diploma of Chartered Accounting (GradDipCA)	CA ANZ	Full credit for Tax(NZ) and Advanced Tax(NZ) subjects
KPMG Tax Fundamentals 1-2 Program	KPMG	Graduate Diploma of Chartered Accounting (GradDipCA)	CA ANZ	Full credit for Tax(AU) and Advanced Tax(AU) subjects
<i>TAXA5001 Fundamentals of Australian Tax Law in Graduate Certificate in Taxation Practice; Master of Taxation</i>	Curtin University	Graduate Diploma of Chartered Accounting (GradDipCA)	CA ANZ	Full credit for CACC1503 Tax (AU) – Core
<i>TAXA5006 Advanced Corporate Taxation in Graduate Certificate in Taxation Practice; Master of Taxation</i>	Curtin University	Graduate Diploma of Chartered Accounting (GradDipCA)	CA ANZ	Full credit for CACC1508 Advanced Tax (AU) – Elective
<i>110.805 Advanced Strategic Management Accounting in Post Graduate Diploma of Accounting (PGDipAcc)</i>	Massey University	Graduate Diploma of Chartered Accounting (GradDipCA)	CA ANZ	Full credit for CACC1500 Ethics and Business

8 Must have been completed in the past 8 years at date of credit application.

9 Credit limitations apply. For details refer to paragraph 2.9(d) in the policy at page 5.

From:		To:		
Course name ⁸	Provider	Course name	Provider	Nature of formalised articulation and/or confirmed credit transfer arrangement
Associate Chartered Accountant (ACA) program combined with less than 5 years relevant work experience	CA ANZ	Graduate Diploma of Chartered Accounting (GradDipCA)	CA ANZ	Where eligible for admission into CA Program and enrolment in GradDipCA eligible for credit for successfully completed comparable subjects consistent with this policy and procedure.
Graduate Diploma of Chartered Accounting (non-award studies)	CA ANZ	Graduate Diploma of Chartered Accounting (GradDipCA)	CA ANZ	Where eligible for admission into CA Program and enrolment in GradDipCA eligible for credit for successfully completed comparable subjects consistent with this policy and procedure.
Graduate Diploma of Chartered Accounting (antecedent course)	CA ANZ	Graduate Diploma of Chartered Accounting (GradDipCA)	CA ANZ	Where eligible for admission into CA Program and enrolment in GradDipCA eligible for credit for successfully completed comparable subjects consistent with this policy and procedure.