

CA Capability Model

The Chartered Accountants Australia and New Zealand Capability Model

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CA Capability Model

To assure the balanced development of a chartered accountant for today's and tomorrow's world of work, capabilities are structured around four domains – Technical, Personal, Business and Leadership.

The framework is designed to be flexible and adapt to a member's level of expertise, stage in the career journey, and needs. It is recognised the framework may need to be complemented with more specific skills, knowledge and behavioural competencies contingent on the context or variations in job design.

Definition:

Capability – a capability establishes a high-level definition of the attributes (skills, knowledge, cognitive attributes and behaviours) that individuals and workforces need to succeed in the future.



[^]These are the non-technical capabilities considered essential for future employability of a professional accountant irrespective of their level of work, career stage, location or job role. The other non-technical capabilities while critical, will vary in importance according to the job role.

Four levels of member journey and proficiency

Stage on Professional Journey	Proficiency Levels
<p>Pathway</p> <p>Pre-degree, Accounting Technician, Tertiary student</p>	<p>Developing</p> <ul style="list-style-type: none"> • Hands-on employee, could work in one of many technical finance and accounting clerical or bookkeeping roles • Has practical experience and learning to apply rules, procedures, and theoretical knowledge to successfully complete allocated tasks. • Works under general direction within a clear framework of accountability. Exercises substantial personal responsibility and autonomy. Makes operational level judgements applying technical principles, and accounting concepts and techniques to competently perform in known, and often, unfamiliar situations. • Undertakes sets of mainly routine, familiar tasks involving a number of steps, as well as some tasks that are non-routine. • Plans own work and uses systematic approaches to complete accounting clerical and administrative tasks and to overcome unfamiliar situations or resolve non-routine problems • Indicative role titles include: Bookkeeper, Accounting Clerk, Cost Clerk, Treasury Clerk, Junior Accountant, Accountant.
<p>Early career</p> <p>Foundations, CA Program Chartered Accountants (Provisional & full member)</p>	<p>Foundation</p> <ul style="list-style-type: none"> • Hands-on employee, could work in one of many roles • Role likely to mix depth and breadth, e.g., working on multiple client engagements or projects, supporting a business unit, or performing one function for several business units • Unlikely to have formal direct reports but may supervise a small team and informally lead or develop others • Often focused on the short to medium term and takes direction rather than setting it • Relationships likely to extend beyond the immediate finance team to internal cross-functional partnering and interacting with external advisors or client teams • Indicative role titles include: Accountant, Senior Accountant, and Analyst.
<p>Professional</p> <p>Chartered Accountant Broad range of Professional Experience (Full member)</p>	<p>Intermediate</p> <ul style="list-style-type: none"> • May manage a team, function, division or business unit and often has formal direct reports • Works across all areas of the finance team or specialist technical areas • Multi-tasks between a portfolio of clients or the needs of several business stakeholders, plus operational and people management responsibilities – resource allocation, delegation, training needs, recruitment, managing the financial performance, and/or business development activity • Balances short term operational needs with the longer-term direction of the organisation, may provide input to the strategic plan, work on business transformation projects, transactions • Works with leaders of the organisation to drive financial performance, rigour and compliance and maintains relationships with relevant external advisors • Indicative role titles include: Accountant, Senior Accountant, Manager/Senior Manager, and Financial Controller.
<p>Executive</p> <p>Chartered Accountant (Member with significant experience or Fellow)</p>	<p>Advanced</p> <ul style="list-style-type: none"> • Experienced leader responsible for the governance of an organisation, or advising others at this level • Work with other leaders and the board to drive the strategic direction of the organisation, influencing its long-term direction • Internal and external role model, example of integrity and ethical behaviours. • Drives compliance in accordance with the business charter, ensuring communication of the strategic plan and empowering others to deliver • Maintains strong network of senior professionals • Indicative role titles include: Partner, Senior Partner, Director, Finance Director, CFO, COO, and CEO.

Capability Structure

The following confirms the structure of each capability.

Ethics and Integrity

Description: Acts with integrity and consistently models and promotes ethical practices in conformance with IFAC Code of Ethics, professional standards behaviour and relevant compliance requirements.

Proficiency Levels			
Pathway	Early Career	Experienced Professional	Executive
<ul style="list-style-type: none"> Act with integrity and apply the accounting profession's Code of Ethics appropriate to specific situations Apply professional and ethical behaviour, in a socially and culturally appropriate manner Communicate and inform others of any ethical consequences regarding accounting or financial choices or decisions being made Identify ethical issues or dilemmas and determine consequences of unethical behaviour Identify and explain the concept of corporate social responsibility and related issues with regard to its reporting 	<ul style="list-style-type: none"> Act ethically and comply with fundamental principles of the International Federation of Accountants (IFAC) Code of Ethics. Assess alternative courses of action and determine ethical consequences of choice or decisions Identify threats to fundamental principles and seek guidance or apply internal resolution procedures Apply fundamental ethical principles of integrity, objectivity, professional standards and due care, confidentiality and judgment to ethical dilemmas Recognise and avoid potential conflicts of interest 	<ul style="list-style-type: none"> Ensure work team behave ethically and comply with principles of the IFAC Code of Ethics Maintain an acute awareness of personal integrity and the underpinning values, beliefs, motivations and attitudes guiding decisions Advocate for satisfaction of community and legal obligations Act with integrity and proactively resolve dilemmas or issues that may threaten ethical behaviour Consistently model ethical and professional standards of integrity Recognise and manage potential breaches of confidentiality, privacy or conflicts of interest 	<ul style="list-style-type: none"> Establish and communicate a clear set of requirements for moral, ethical, and professional standards, regulations, and organisational policies Champion effort to ensure the organisational values and behaviours promote what is right and meet moral, ethical and legal obligations Assure a consistent and compliant approach to ethical decision making in the organisation Promote the transparency of personal, professional and organisational ethical decision making Seek feedback from staff and stakeholders on the organisation's adherence to ethical standards and ways to improve practice

Capability Title. Colour indicates this is in the Personal Domain.

Capability description. The description defines the capability scope and focus.

There are four levels of proficiency. Each level grows performance, career, or professional outcomes.

Indicators are used at each level as examples of demonstrated proficiency that a person should evidence. Indicators are neither exhaustive nor contextualised. However, they indicate what evidence or capability assessment should target.

TECHNICAL

Tax

Description: Prepares tax calculations and reports, devise/implement tax planning strategies, advises internal/external clients on tax matters, and reviews/signs off on tax related matters.

Proficiency Levels			
Pathway	Early Career	Experienced Professional	Executive
<ul style="list-style-type: none"> Explain the basic principles and application of tax in a national and global economic context Identify and apply tax rules for individuals and small businesses to ensure compliance Identify capital assets versus capital expenditure Prepare and administer routine tax documentation for legal entities Explain the nature and incidence of fringe benefits tax and goods and services tax Apply basic tax accounting principles (e.g., tax returns, tax records) 	<ul style="list-style-type: none"> Explain key aspects on tax administration Advise on routine employment taxes Explain capital gains tax and fringe benefit tax Determine an individual's income tax liability on routine transactions Determine the income tax liability of a company, trust and partnership Advise on international tax issues and implications for non-complex scenarios Calculate the tax obligations for different business/taxation structures for non-complex scenarios Explain statutory and professional (ethical) requirements in particular, the differences between tax planning, tax avoidance and tax evasion 	<ul style="list-style-type: none"> Provide verbal and written advice on tax related matters Calculate tax obligations for different business structures including companies, trusts and partnership entities Advise on tax reform Advise on indirect taxes Advise on international taxation transactions Advise on the planning opportunities for various business transactions 	<ul style="list-style-type: none"> Advise optimal tax position for client on complex transactions Advise on appropriate tax structures, identifying risk and risk management Develop a tax risk management framework Develop tax governance framework Develop tax policies Review/sign off advice on tax related matters

Financial Planning

Description: Advises clients on financial services matters, including financial planning strategies and financial products.

Proficiency Levels			
Pathway	Early Career	Experienced Professional	Executive
<ul style="list-style-type: none"> Identify and comply with any regulatory requirements of providing financial advice and associated laws and regulations Comply with financial services legislation and industry codes of practice Identify and apply the concepts of financial return and risk and the relationships between those concepts 	<ul style="list-style-type: none"> Review/sign off advice on tax related matters Explain the regulatory requirements of providing financial advice and the regulatory framework, the laws and regulations governing the superannuation industry Explain the codes of professional conduct for the finance industry Explain the different asset classes and risk return trade off Explain current issues in the financial advisory market and the impact these will have on clients and professional practice 	<ul style="list-style-type: none"> Complete RG146 licence regulatory requirement Analyse the financial needs of an individual including preparation of personal financial planning Prepare an appropriate financial plan reflective of an individual's risk profile 	<ul style="list-style-type: none"> Develop a financial advisory governance framework to assure advisors are qualified Manage RG146 licence regulatory requirements and compliance Advise on financial planning opportunities for individuals

Superannuation

Description: Advises clients on superannuation planning and SMSF matters, including administration and audit of SMSF's superannuation obligations.

Proficiency Levels			
Pathway	Early Career	Experienced Professional	Executive
<ul style="list-style-type: none"> Identify and apply any regulatory requirements of providing financial advice and the regulatory framework, the laws and regulations governing the superannuation industry Explain the characteristics and structure of superannuation funds and schemes Identify the role of regulators and trustees in management of the national superannuation industry Adhere to the codes of professional conduct for the finance industry 	<ul style="list-style-type: none"> Explain superannuation and SMSF legislation and regulations Explain the superannuation industry in relation to retirement planning Explain the different superannuation types Explain the taxation treatment of superannuation contributions and the taxation of superannuation funds and SMSFs Explain the advantages and disadvantages of SMSFs Explain the audit obligations and undertake an audit of an SMSF 	<ul style="list-style-type: none"> Advise on regulatory requirements of superannuation funds and SMSFs Advise on the payment and income stream options available on retirement Advise on taxation and social security issues Advise on retirement strategies Advise on operational requirements for SMSFs, including the trust deed and trustee responsibilities Advise on tax planning opportunities for SMSFs for small business Advise on the estate planning issues of SMSFs 	<ul style="list-style-type: none"> Develop a financial advisory governance framework to assure advisors are qualified Manage RG146 licence regulatory requirements and compliance Advise on more complex retirement strategies Advise on the strategies available to the trustees of SMSFs

Audit and Assurance

Description: Performs external/internal audits and other assurance engagements, advises clients on assurance matters and prepares for external/internal audit.

Proficiency Levels			
Pathway	Early Career	Experienced Professional	Executive
<ul style="list-style-type: none"> • Explain the nature and role of corporate governance in an organisation • Explain the role and requirements for audit and third-party assurance • Evaluate when to use audit and assurance services of both a financial and non-financial nature • Explain the national regulatory frameworks supporting auditing and assurance • Describe the concepts and purpose underpinning the audit process 	<ul style="list-style-type: none"> • Explain the principles of audit, the regulatory framework and professional responsibilities of an external auditor • Apply International Auditing Standards or National Generally Accepted Auditing Standards, and applicable laws and regulations to a non-complex audit and assurance assignment • Explain the principles of collecting and assessing audit evidence • Describe the use of automated tools, including data analytics, artificial intelligence, and techniques the auditing process • Explain the appropriate auditor's report to be issued in accordance with relevant Auditing Standards. • Explain current issues in assurance and auditing and the impact these will have on clients and professional practice 	<ul style="list-style-type: none"> • Apply International Auditing Standards or National Generally Accepted Auditing Standards, and applicable laws and regulations to a complex audit and assurance assignment • Evaluate the quality of audit evidence based on professional judgement • Advise on key audit findings • Advise on the use of automated tools, including data analytics, artificial intelligence and techniques to improve audit quality and efficiency • Recommend the appropriate auditor's report in accordance with relevant Auditing Standards • Apply current issues in assurance and auditing in a proactive manner to client 	<ul style="list-style-type: none"> • Evaluate audit and assurance engagements conducted applying an overall risk-based approach • Evaluate key audit findings and determine approach • Advise on appropriate auditor's report to be issued in accordance with relevant Auditing Standards • Advise on client transactions prior to execution • Conduct quality review engagements for quality assurance purposes

Insolvency and Restructuring

Description: Undertakes insolvency proceedings and/or other restructuring activities.

Proficiency Levels			
Pathway	Early Career	Experienced Professional	Executive
<ul style="list-style-type: none"> Identify the regulatory framework and the applicable laws and regulations which apply to insolvency Explain the options for insolvency Outline the standard requirements and accounting practices associated with an insolvency plan 	<ul style="list-style-type: none"> Explain the regulatory framework and the applicable laws and regulations which apply to each type of administration Explain individual business bankruptcy and debt arrangements legal requirements Determine administration financial position Explain asset classes and administration entitlements Determine creditors entitlements Prepare legal documentation relevant to each administration Implement a reconstruction or recovery program 	<ul style="list-style-type: none"> Assess administration's financial viability and recommend insolvency options Manage administration, including attending to all legal requirements Plan business recovery or workouts Critique cashflow and administration projected outlays throughout administration Prepare report on administration wind up, including distribution of assets to creditors Advise on forensic accounting matters 	<ul style="list-style-type: none"> Execute administrator role applying a risk-based approach Determine insolvency approach based on risk and legal requirements Advise on administration distribution Advise on forensic accounting matters, including acting as expert witness Develop administrations governance framework Manage cross-border or multi-jurisdiction insolvency arrangements

Corporate Finance

Description: Advises internal/external clients, perform analysis and make recommendations relating to financial strategy, M&A, financial risk management, treasury, business planning and forecasting.

Proficiency Levels			
Pathway	Early Career	Experienced Professional	Executive
<ul style="list-style-type: none"> Calculate ratios and analyse financial performance for a business entity Analyse and interpret financial information to inform decision-making for a business entity Prepare data and information to support financial reporting for corporate entities Evaluate debtor risk and apply relevant actions to mitigate these risks 	<ul style="list-style-type: none"> Describe the structure of capital and debt markets including financial and banking systems Explain risk management techniques to mitigate financial risk, including hedging Prepare cashflow and working capital forecasts for a business Critique alternative domestic financing options (short and long term) for working capital, projects and assets Apply investment appraisal techniques, including assessing corporate social responsibility and sustainability Apply various valuation models to acquisition and divestment scenarios Explain the rules of corporate insolvency 	<ul style="list-style-type: none"> Evaluate business plans and financial position of business Evaluate alternative financing instruments, including international Evaluate hedging instruments Develop risk management frameworks to mitigate finance risk Evaluate investment appraisals Advise on business valuations Advise on merger and acquisitions Explain the regulatory environment and show awareness of the codes of professional conduct for the finance industry 	<ul style="list-style-type: none"> Advise on appropriate financing strategy, including corporate social responsibility and sustainability Recommend appropriate finance governance framework Advise on risk management strategy to mitigate finance risk, including developing code of professional conduct Advise and act as an independent expert on business valuations Advise on merger and acquisitions Advise on managing financial distress

Reporting

Description: Prepares, completes and reviews reporting to International Financial Reporting Standards (IFRS) and national standards.

Proficiency Levels			
Pathway	Early Career	Experienced Professional	Executive
<ul style="list-style-type: none"> Interpret financial information and communicate insights to decision makers Confirm national legal and regulatory framework underpinning financial reporting Apply accounting principles, concepts, and standards to prepare financial statements, and reports Describe and accurately prepare the main elements of published financial statements for sole traders, partnerships and simple companies Analyse and provide financial and business performance information Formulate and process year-end adjustments to enable the preparation of financial statements in a timely manner 	<ul style="list-style-type: none"> Describe the legal and financial reporting framework including an introductory knowledge of including International Financial Reporting Standards (IFRS) and national standards Explain reporting requirements for different business entities! Prepare non-complex primary financial reporting statements including consolidated accounts in accordance with IFRS or other relevant standards Interpret financial statements and related disclosures Interpret reports that include non-financial data, for example, sustainability and integrated reports Explain the appropriateness of accounting policies used to prepare financial statements Describe current developments in financial reporting in both home country and internationally 	<ul style="list-style-type: none"> Demonstrate thorough knowledge and understanding of the legal and financial reporting framework Advise on generally accepted accounting principles including IFRS and national standards to transactions and other events Prepare primary financial reporting statements including consolidated accounts in accordance with IFRS or other relevant standards as appropriate for different business entities Advise on financial statements and related disclosure requirements Recommend appropriate accounting policies to be used to prepare financial statements Prepare non-financial reports, for example sustainability and integrated reports Advise on automated technology opportunities to improve quality and efficiency of financial reporting opportunities 	<ul style="list-style-type: none"> Evaluate prepared financial statements applying a risk-based approach Develop appropriate accounting policies to be used to prepare financial statements Advise on key accounting judgements and estimates Advise on non-financial reports, for example sustainability and integrated reports Advise on transactions outside the ordinary course of business Advise on financial reporting governance framework

Forensic Accounting

Description: Investigate financial misconduct and fraud, analyse and prepare financial information including loss and damage quantification for civil and criminal litigation, claims and disputes.

*This capability is only represented at the *Experienced Professional and Executive levels to reflect alignment with the employment market.*

Proficiency Levels			
Pathway	Early Career	Experienced Professional	Executive
		<ul style="list-style-type: none"> Understand the legal system in which you operate Apply investigation process in line with relevant standards and/or legal obligations Collect, analyse, and evaluate evidential material Establish reporting processes to communicate results for internal and external stakeholders Gather, organise and evaluate qualitative and quantitative data from multiple sources to inform decision making Apply the appropriate loss approach based on established compensatory principles Apply damage quantification methods which have been endorsed by decision makers Analyse the financial data and other evidence-to support opinions which need to be admissible in court Demonstrate appropriate courtroom communication techniques Apply the skills and/or experience to act as an expert witness 	<ul style="list-style-type: none"> Evaluate key investigative findings and determine an approach Appraise documentation and evidence for presentation in court when required. Role model courtroom etiquette and factors relevant to effective courtroom communication Display advanced skills and/or experience to act as an expert witness. Explain the findings of an investigation in understandable terms and disclose investigative methods and procedures. Procure new clients Actively develop and leverage professional reputation and brand in marketplace

Accounting Fundamentals

Description: Applies fundamental accounting knowledge, concepts, and principles in a compliant manner appropriate to the context.

**This capability is only represented at the Pathway level to reflect alignment with appropriate curriculum requirements.*

Proficiency Levels			
Pathway	Early Career	Experienced Professional	Executive
<ul style="list-style-type: none"> Analyse, interpret, and process financial information Evaluate and apply relevant accounting standards Process a wide range of transactions to trial balance Prepare simple/ uncomplicated budgets and monitor business performance against targets Determine internal controls to minimise financial risk for an entity Use basic techniques and approaches to analyse and manage costs Explain the economic and market environment and how they impact an entity Identify and interpret how existing and new legislation impact the accounting role Identify and confirm the current law (including statutory, regulatory and common law) relating to corporate entities, duties of directors, statutory and administrative requirements relating to record keeping, auditing, reporting and disclosure 			

PERSONAL

Ethics and Integrity

Description: Acts with integrity and consistently models and promotes ethical practices in conformance with the relevant Code of Ethics, professional standards behaviour and relevant compliance requirements.

Proficiency Levels			
Pathway	Early Career	Experienced Professional	Executive
<ul style="list-style-type: none"> Act with integrity and apply the accounting profession's Code of Ethics appropriate to specific situations Apply professional and ethical behaviour, in a socially and culturally appropriate manner Communicate and inform others of any ethical consequences regarding accounting or financial choices or decisions being made Identify ethical issues or dilemmas and determine consequences of unethical behaviour Identify and explain the concept of corporate social responsibility and related issues with regard to its reporting 	<ul style="list-style-type: none"> Act ethically and comply with fundamental principles of the relevant Code of Ethics. Assess alternative courses of action and determine ethical consequences of choice or decisions Identify threats to fundamental principles and seek guidance or apply internal resolution procedures Apply fundamental ethical principles of integrity, objectivity, professional standards and due care, confidentiality and judgment to ethical dilemmas Recognise and avoid potential conflicts of interest 	<ul style="list-style-type: none"> Ensure work team behave ethically and comply with principles of the relevant Code of Ethics Maintain an acute awareness of personal integrity and the underpinning values, beliefs, motivations and attitudes guiding decisions Advocate for satisfaction of community and legal obligations Act with integrity and proactively resolve dilemmas or issues that may threaten ethical behaviour Consistently model ethical and professional standards of integrity Recognise and manage potential breaches of confidentiality, privacy or conflicts of interest 	<ul style="list-style-type: none"> Establish and communicate a clear set of requirements for moral, ethical, and professional standards, regulations, and organisational policies Champion effort to ensure the organisational values and behaviours promote what is right and meet moral, ethical and legal obligations Assure a consistent and compliant approach to ethical decision making in the organisation Promote the transparency of personal, professional and organisational ethical decision making Seek feedback from staff and stakeholders on the organisation's adherence to ethical standards and ways to improve practice

Critical Thinking and Judgement

Description: Critically analyses, reflects and constructively challenges current thinking and practice.

Proficiency Levels			
Pathway	Early Career	Experienced Professional	Executive
<ul style="list-style-type: none"> Use evidence-based insights to make logical conclusions Collect and analyse key information or data accurately Critically analyse data and information to derive insights or make informed judgements 	<ul style="list-style-type: none"> Question popular values, opinions and decisions that lead to unfavourable outcomes to the organisation Seek and critically assess all evidence to derive the optimal decision or solution Access, evaluate and synthesise and information or data from multiple sources and perspectives Maintain a sceptical mindset when assessing evidence and performing assigned work Frame questions that shape critical enquiry and lead to well-reasoned, logical conclusions 	<ul style="list-style-type: none"> Analyse and apply professional scepticism without undue influence of internal or external stakeholders Use inductive or deductive reasoning to test existing thinking and assumptions Analyse and prioritise complex interests or issues Consider the consequences of decisions or options Present sound logic, data and reasons to support professional judgments 	<ul style="list-style-type: none"> Draw on experience and expertise to exercise professional judgement and make sound decisions Possess the sophisticated self-awareness necessary to make appropriate evaluative judgements about people, events, organisations and processes Appreciate the strategic environment and the emotional drivers influencing how key decision makers will respond to new or challenging situations Defend and advocate for evidence-based judgments in a logical and reasoned manner

Adaptive Mindset

Description: Deals with pressure, setbacks and challenges in an optimistic, creative and flexible manner while learning from experience and responding to change in a positive manner.

Proficiency Levels			
Pathway	Early Career	Experienced Professional	Executive
<ul style="list-style-type: none"> Deal successfully with difficulties and adverse decisions or situations Maintains a positive outlook even when dealing with uncertainty or setbacks Identify and seize opportunities to learn Identify and manage personal levels of stress 	<ul style="list-style-type: none"> Persist and seek support to overcome any challenges or setbacks Appreciate different ways people think and create solutions Embrace change with a positive attitude Confront difficult issues or setbacks as an opportunity to learn and improve Process negative feedback in a positive and constructive manner Continually imagine and reimagine what is possible 	<ul style="list-style-type: none"> Maintain a positive outlook even when dealing with unrelenting difficulties Positively influence others by maintaining self-control, transparency, optimism and confidence Encourage others to face challenging situations with an open and questioning mindset Serve as a role model by supporting and facilitating others to overcome challenges and uncertainty Engage with team members to collectively learn from mistakes or setbacks 	<ul style="list-style-type: none"> Take calculated risks without losing effectiveness Champion innovation and ways to improve organisational outcomes Play a stabilising influence on others even in the most challenging situations Take a global view and make appropriate evaluative judgments regarding change processes and technological disruption Create a culture that enhances change readiness and resilience

Self-Management and Learning

Description: Manages own development and appreciate personal strengths and weaknesses and how they may impact work, learning and goal attainment.

Proficiency Levels			
Pathway	Early Career	Experienced Professional	Executive
<ul style="list-style-type: none"> Maintain a positive attitude and commitment towards getting things done Accept accountability for their own learning and development Plan, prioritise and complete daily tasks to an agreed schedule Identify and engage in reflective self-evaluation on own strengths and weaknesses 	<ul style="list-style-type: none"> Seek to maintain knowledge and skills through continuous learning and development activities Appreciate personal accountability for work and professional outcomes Request feedback to understand personal strengths and development needs Prioritise tasks, manage time and work independently to achieve work responsibilities Perform work carefully, thoroughly and competently in accordance with relevant standards and personal well-being Review and reflect on professional performance and future career potential 	<ul style="list-style-type: none"> Plan, monitor and constantly review commitments and personal well-being Support others to use their initiative and identify ways to improve work methods and processes Set challenging development goals to advance personal work and career opportunities Encourage others to engage in continuous learning opportunities Overcome obstacles that limit opportunities to improve operational or professional outcomes 	<ul style="list-style-type: none"> Anticipate changes in workload and reallocate resources accordingly Manage team well-being Honestly reflect and learn from professional practice, mistakes and faults Display a high level of confidence in own abilities or skills in any situation Create an environment that inspires others to continuous learn and develop Proactively seek new personal and career opportunities

Diversity, Equity and Inclusion

Description: Embraces the need to be a responsible member of an increasingly global business community by actively promoting safe and sustainable practices and working with others in an inclusive manner, respecting different skills, viewpoints, cultures and beliefs.

Proficiency Levels			
Pathway	Early Career	Experienced Professional	Executive
<ul style="list-style-type: none"> • Demonstrate an awareness of diversity, equity and inclusion principles • Act with sensitivity to other cultures and bi-cultural partnerships (e.g. as embedded in the Treaty of Waitangi) • Consider and respond appropriately to the needs and feelings of different people in a range of situations • Work with others in a safe and sustainable manner • Build rapport with others based on open regard for their needs, values, and beliefs • Demonstrate an understanding of the concept of bystander intervention 	<ul style="list-style-type: none"> • Articulate the organisation's commitment to diversity, equity and inclusion as it relates to one's role at the organisation • Recognise and remove personal biases or stereotypes that hinder inclusive behaviours or practices • Act in an inclusive manner with a clear appreciation of cultural and people diversity • Work with others in a safe and sustainable manner • Identify the link between an individual's norms and beliefs and the wider culture of the organisation or society • Articulate the concept and benefits of bystander intervention 	<ul style="list-style-type: none"> • Operationalise diversity, inclusion, and equity within the organisation • Maintain productive work relationships while considering multiple perspectives. • Promote a collaborative workplace climate that recognises, and rewards diversity, equity and inclusion. • Recognise and addresses incidents of explicit and implicit bias in the workplace • Recruit and retain people from diverse backgrounds • Acknowledge and display respect for different cultures and beliefs including demonstrating Aboriginal and Torres Strait Islander cultural competence in Australia, and āheitanga ahurea Māori / Māori cultural competence in Aotearoa New Zealand • Seek input from diverse perspectives on short and long-term impact of actions and activities • Preserve the safety of staff and stakeholders • Implement effective approached for bystander intervention 	<ul style="list-style-type: none"> • Champion diversity, equity and inclusion • Role model cultural competence to enable understanding and inclusion of Aboriginal and Torres Strait Islander knowledges and perspectives in Australia, and mātauranga Māori / Māori knowledge and world view in Aotearoa New Zealand • Demonstrate accountability for a safe, respectful, diverse, equitable and inclusive work environment in which concerns are addressed effectively • Recommend policies and practices to advance an equitable, inclusive work environment and counter any forms of institutional bias • Influence and work effectively with organisations from different cultures • Build organisational policies and practices that promote diversity and show consideration and concern for others • Promote workplace culture where all stakeholders feel valued and respected • Guide and mediate the alignment of the organisation's culture and values with the external environment, society and stakeholders • Ensures policies and procedures for bystander intervention are clear and sufficient and offer safety for staff

BUSINESS

Communication

Description: Clearly and succinctly conveys information and ideas to individuals and groups in a variety of situations in a focused, empathetic, and compelling way that shapes others' thoughts and actions.

Proficiency Levels			
Pathway	Early Career	Experienced Professional	Executive
<ul style="list-style-type: none"> • Prepare and deliver uncomplicated information and ideas to decision makers • Develop and communicate information and ideas in a clear manner using a variety of communication modes or media • Collect and organise ideas and information in an accurate, concise and logical manner • Develop and deliver a range of basic business documents • Engage in two-way communication that enhances mutual understanding 	<ul style="list-style-type: none"> • Communicate information and ideas clearly and concisely appropriate to the audience • Choose an appropriate communication medium for the message and audience • Show empathy and understanding during interpersonal conflict or challenges • Listen actively and determine people's needs with empathy and accuracy • Promote and gain support for insights or recommendations using succinct and logical messaging • Use verbal and non-verbal communication effectively 	<ul style="list-style-type: none"> • Actively seek feedback and displays receptivity to differing opinions • Facilitate open discussions, meetings and feedback sessions • Employ highly effective communication and presentation skills using a variety of technology and media • Engage and respond to audience understanding by interpreting both verbal and nonverbal feedback • Review and establish mechanisms or means to enhance communication flow and channels used 	<ul style="list-style-type: none"> • Build a compelling case by clearly communicating the benefits of an idea, tailoring the persuasion strategy to engage or inspire the audience • Negotiate effectively at senior levels through anticipating and managing objections and challenges • Communicate effectively and assertively in high-risk situations to resolve complex or sensitive issues • Build trust by disclosing thoughts, feelings, and the rationale behind decisions or plans • Present professional or strategic views in a sensitive manner to audiences inside and outside the organisation

Collaboration and Relationships

Description: Initiates and maintains authentic, strategic relationships with stakeholders and potential partners to build information, expertise and capacity to achieve organisational goals.

Proficiency Levels			
Pathway	Early Career	Experienced Professional	Executive
<ul style="list-style-type: none"> Identify and confirm stakeholders for day-to-day work Co-operate with key stakeholders to complete work activities Act with sensitivity to the needs, cultural backgrounds, and emotions of others Interact with others to plan, prioritise, and complete tasks to an agreed schedule 	<ul style="list-style-type: none"> Identify and confirm stakeholders impacting an area of work Collaborate in an effective manner with other team members and stakeholders Work cooperatively with others in team processes Identify opportunities to build relationships and initiate contact Seek opportunities to enrich and diversify relationships through the meaningful exchange of ideas and information Develop and use strategies to build and extend professional networks 	<ul style="list-style-type: none"> Engage and build existing stakeholder relationships within and beyond the workplace Identify concerns and expectations of stakeholders Plan and coordinate allocation of team responsibilities and activities Initiate and develop new partnerships across operational or organisational boundaries Collaborate with influential stakeholders and partners by shaping shared goals and mutual benefits Participate in cross-functional initiatives and encourage team to cultivate relationships across the organisation and with customers Attract important relationships through personal and professional networks 	<ul style="list-style-type: none"> Consult and gain commitment for multi-team, project or strategic objectives Continuously scan the environment to initiate strategic relationships and alliances that benefit the organisation Influence and sustain stakeholder engagement to achieve positive organisational outcomes Identify and establish successful strategic relationships and partnerships on behalf of the organisation Make significant effort to monitor the effectiveness of partnerships and overcome any barriers that emerge Foster an environment that supports collaboration, information sharing and positive relationships across the organisation

Problem Solving and Decision Making

Description: Collates and compares information from multiple sources to correctly define a problem and assess alternative solutions against decision criteria.

Proficiency Levels			
Pathway	Early Career	Experienced Professional	Executive
<ul style="list-style-type: none"> Identify and use basic problem-solving tools and techniques to optimise decisions or solutions Break problems into simple lists or tasks to be actioned Analyse information or data to review alternatives and determine the optimal choice Apply common sense and reasoning skills to solve problems 	<ul style="list-style-type: none"> Identify and communicate problems or issues impacting work or professional responsibilities Gather information or data required to make an accurate decision Identify and examine important cause-effect relationships Recommend and implement a solution to a challenging situation or problem Select the appropriate course of action based on the decision criteria provided 	<ul style="list-style-type: none"> Use data and information to accurately analyse and define a complex problem Identify and assess multiple causes and effect relationships Deal effectively with issues, problems and conflict Gather, organise and evaluate qualitative and quantitative data from multiple sources to inform decision making Isolate and review multiple options for action and their impact Develop decision criteria that takes into account most relevant factors and put forward recommendations 	<ul style="list-style-type: none"> Map interrelationships and complex causes and long-term effects Isolate and address root causes Use sophisticated methods to deal with complex or ill-defined problems Use a range of appropriate techniques to collate and compare information from multiple sources to assess alternative solutions against decision criteria Research and anticipate problems and uncertainties in the environment that will impact an organisation Sponsor and promote action to resolve problems, implement solutions or overcome strategic challenges

Customer Focus

Description: Acts in the best interests of the customer/ client and continually seeks to raise the customer experience and provide value-adding services.

Proficiency Levels			
Pathway	Early Career	Experienced Professional	Executive
<ul style="list-style-type: none"> • Display a keen regard for the customer and their needs • Seek to engage with customers to continually monitor their experience and satisfaction • Engage with the customer to accurately determine their requirements • Act with honesty and diligence to satisfy customer needs or to overcome problems they encounter 	<ul style="list-style-type: none"> • Isolate and correctly define customer needs and requirements • Take personal responsibility for delivering the required customer experience • Offer customers solutions that meet their stated needs • Seek information to anticipate and respond to future needs of customers • Demonstrate knowledge of the customer's organisation, industry and competitors • Provide customer advice in a timely and accurate manner 	<ul style="list-style-type: none"> • Develop a compelling value proposition for a customer • Manage the planning, evaluation, design and implementation of products, services or solutions for a customer • Influence the customer to avoid poor choices that impact attainment of their stated goals, quality outcomes, or compliance requirements • Effectively articulate the customer's situation through familiarity with their industry and key competitors • Build relationships within the customer's organisation to monitor customer experience and stimulate new service opportunities • Provide customer advice on complex or multi-faceted issues 	<ul style="list-style-type: none"> • Create demand for products and services by leading the customer to uncover unrecognised needs, problems, and opportunities • Proactively identify organisational and market opportunities and threats • Build, maintain, and leverage long-term partnerships at multiple levels within the customer organisation to enhance customer satisfaction and create new opportunities • Analyse and redesign systems, processes, skills and technologies to enhance service capabilities at critical customer touch points • Research and gather data related to customer experience, needs and requirements

Technology Fluency

Description: Uses digital technology, platforms and devices to competently undertake workplace tasks and activities.

Proficiency Levels			
Pathway	Early Career	Experienced Professional	Executive
<ul style="list-style-type: none"> Use of appropriate dedicated accounting software to record and process a wide range of financial transactions Identify and comply with information and cyber security requirements when using digital technology and systems Process accounting information using digital technologies Search, retrieve, store, and share accounting data and information in a safe and compliant manner Install and use accounting applications to complete routine accounting activities 	<ul style="list-style-type: none"> Set up and competently use core personal computing and digital devices required for work and life Research and keep up to date with technical advances Configure and operate digital technology in a safe and secure manner Install and use standard applications or software to create, edit, organise and retrieve information Search, manage, create and share data and information Collaborate and communicate in a digital environment 	<ul style="list-style-type: none"> Set up and use a range of standard digital devices, technologies or platforms to explore, access, create, publish and share information relevant to a workplace Accurately assess and respond to changes in technology, thinking or practices that affect job duties or professional practice Review technological skills and capabilities required by a team to undertake job duties Use records, information and knowledge management functions and systems Assure the privacy, security and compliant management of digital information and data 	<ul style="list-style-type: none"> Analyse and assess the trends and value associated with new business models arising from disruptive innovations and technology changes Seek, discover and classify information or data using a range of digital technologies Create, communicate and collaborate with others using a wide range of digital devices, technologies and platforms Manage team compliance with regulations, policies and standards guiding the use of digital information and technologies Identify and promote opportunities to use technology to optimise organisational, customer, process or operational outcomes

Data Analysis

Description: Systematically analyses and investigates data to find patterns or improve business intelligence or insights.

Proficiency Levels			
Pathway	Early Career	Experienced Professional	Executive
<ul style="list-style-type: none"> Collect, analyse, store, and prepare data in a compliant manner Interpret and use financial statistics and models Monitor and communicate accounting and financial performance data for an entity in an efficient and effective manner Analyse the quality of financial and accounting data Monitor and report data required to manage specific risks Prepare and provide accurate and timely financial and accounting data 	<ul style="list-style-type: none"> Assemble and analyse data, visualise results and produce insights Use a range of basic tools and methods to analyse financial data and build business intelligence Interpret and construct simple financial models Use business information to compare alternative positions and inform decisions Manage financial data in a secure and compliant manner 	<ul style="list-style-type: none"> Use financial analysis tools, techniques and algorithms to analyse complex data and visualise results Review complex information or data to produce critical insights Organise the collection and analysis of relevant information and data Evaluate the quality of data and how well it supports analysis and decision making Investigate, interpret and construct complex financial data models Assure data and information is managed in a secure and compliant manner 	<ul style="list-style-type: none"> Proactively analyse data from diverse sources to identify, explain and offer insights into trends and financial performance Evaluate all available financial information and data to inform high-level decision making Promote the use of data to analysis and inform evidence-based decisions Access business intelligence to improve financial performance and planning Enforce data security and compliance to organisational data management policies

Sustainability

Description: Incorporates a sustainability perspective into decision making, collaboration, strategy and activities for long-term, sustainable growth by reshaping business models, mitigating and adapting to environmental, social and governance risks and building resilience.

Proficiency Levels			
Pathway	Early Career	Experienced Professional	Executive
<ul style="list-style-type: none"> • Demonstrate a basic understanding of sustainability principles • Demonstrate basic appreciation of the impact of sustainability issues on business activities and of the impact of the business on broader stakeholders and the environment • Engage in sustainability related activities and matters as relevant to their role and organisation 	<ul style="list-style-type: none"> • Describe how sustainability principles are encompassed within a specific organisation's values, culture, and strategy • Explain current developments in sustainability-related matters that impact on business activities (e.g., reducing emissions, sustainability reporting) and the impact of business activities on the environment and communities it operates within • Apply sustainability factors to specific accounting practices and activities (e.g., impairment, valuation) • Apply accounting principles and practices to sustainability related matters (e.g., measuring and recording progress against sustainability targets, identifying and assessing environmental and social risks) 	<ul style="list-style-type: none"> • Incorporate sustainability principles into a specific organisation's values, culture, and strategy • Research and evaluate how clients, businesses and investors are affected by environmental and social/sustainability-related matters and developments (e.g., climate change risk, modern slavery legislation, sustainability reporting and assurance) • Identify the broader impacts of the business on the environment, society and wider stakeholders and evaluate and communicate the implications of these for business strategy and operations • Research, analyse and advise how sustainability factors will affect specific business operations and asset values in a well-defined context (e.g., supply chain resilience, investment returns, talent attraction, costs, access to subsidies and sustainable finance) • Set or advise on operational goals and KPIs, budgeting and planning to achieve an organisation's sustainability strategy • Evaluate and apply accounting principles and practices to sustainability-related matters (e.g., valuation of assets, asset impairment, capital investments, sustainability reporting and assurance) 	<ul style="list-style-type: none"> • Lead embedding sustainability principles into a specific organisation's values, culture, and strategy • Lead thinking and advise clients and stakeholders on sustainability-related issues and strategies throughout the value chain to achieve positive outcomes for the organisation's stakeholders (including employees and investors) and for the environment and society • Analyse sustainability-related issues and their impacts and inter-connectivity on an organisation (e.g., climate change risk, modern slavery legislation, diversity, equity and inclusion, sustainability reporting standards and legislation, supply chain resilience, investment returns, talent attraction, costs, access to subsidies and sustainable finance) • Analyse the effects and interdependencies of the business, through its operations and value chain on the environment, society and wider stakeholders and lead thinking on innovative solutions • Advise on risk management, long-term value drivers, strategic goals and objectives. • Determine accounting principles and practices to apply to sustainability-related matters (e.g., valuation of assets, asset impairment, capital investments, sustainability reporting and assurance)

LEADERSHIP

**All capabilities within the Leadership domain are represented at the Early Career, Experienced Professional and Executive levels only to reflect alignment with research outcomes and appropriate curriculum requirements.*

Agility and Change

Description: Improves change capacity and supports organisational and cultural transformation needed to achieve organisational objectives.

Proficiency Levels		
Early Career	Experienced Professional	Executive
<ul style="list-style-type: none"> Research trends and identify environmental factors directly affecting the organisation, markets and society Identify and deal with obstacles to change Proactively contribute ideas and suggestions to improve work practices or customer services Apply standard change tools, methodologies and models Engage with others in transforming existing work practices or processes 	<ul style="list-style-type: none"> Implement a significant change in process, system, structure and/or people systems Act as a change agent supporting the design, execution and evaluation of transformation initiatives Drive and reward continuous improvement in an operation, function or business unit Encourage and inspire people to overcome resistance to change Use tools, methodologies and models to improve process flexibility and organisational responsiveness Communicate and explain change in terms of benefits for the individual, business unit, and organisation 	<ul style="list-style-type: none"> Execute a major organisational change project or lead a merger, acquisition or significant financial integration project Research and assess strategic changes needed to adapt to technology disruption, regulatory changes or market opportunities Anticipates and effectively manages the organisational responses to disruptive business models Use high-level insights to lead and influence high-level financial or strategic transformation projects Monitor, evaluate and report on the progress and success of financial or strategic change initiatives

Leading Others

Description: Leads, develops and provides feedback to enhance workforce or organisational outcomes.

Proficiency Levels		
Early Career	Experienced Professional	Executive
<ul style="list-style-type: none"> Lead and develop self and others to achieve agreed outcomes within areas of work responsibility Identify and reflect on personal leadership style and preferences Deliver on promises and commitments Share thoughts, rationale and technical insights to enhance group commitment Assess when to undertake specific types or modes of learning and development Plan and conduct coaching sessions to enhance performance, compliance and mindsets Listen to and action feedback from others in an open and honest manner Consider diverse perspectives and experiences of others 	<ul style="list-style-type: none"> Use an optimistic perspective to motivate others to try harder to achieve Empower and inspire individuals to complete tasks and contribute to team objectives Work with staff to set learning and development plans that support individual development and address priority organisational needs Mentor, coach or develop others to improve performance Provide honest, timely and constructive feedback, not avoiding hard conversations Openly share thoughts, feelings, and rationale to sustain team commitment to an agreed direction Seek others' ideas and points of view and consider diverse perspectives and experiences of others Build trust within a group and advocates for its members' interests 	<ul style="list-style-type: none"> Influence others through personal credibility, confidence and mutual respect Demonstrate inclusive leadership via sponsoring, coaching and championing individuals with diverse perspectives Champion organisational decisions and values when interacting with peers, senior management and stakeholders Plan mentoring, coaching or learning strategies that successfully improve individual, team and organisational performance Champion the recruitment, development and retention of high potential and high performing individuals Identify and resolve conflict within or between teams Possess deep appreciation for the strategic opportunities and challenges facing the organisation Evaluate and align learning and development strategies with organisational human resource plans and strategies

Strategy and Performance

Description: Drives superior results by guiding planning and monitoring, evaluating and reporting performance against strategic goals and objectives.

Proficiency Levels		
Early Career	Experienced Professional	Executive
<ul style="list-style-type: none"> Set and achieve realistic priorities, schedules and performance milestones that meet work plans, deadlines and workload capacity Stay focused on assigned work, avoiding distractions from lower priority issues and tasks Focus time and resources on high-priority tasks to ensure work is completed to standard, quality and time requirements Monitor financial results and follow up on required actions Secure sufficient resources to meet work and project requirements by coordinating with internal and external stakeholders 	<ul style="list-style-type: none"> Break down the organisation's strategic direction into short to medium-term goals objectives and measures that support planned outcomes Plan for contingencies and deal effectively with setbacks Balance short-term concerns and financial responsibilities (e.g., cash, liquidity, profitability) with longer term strategies Drive results by ensuring individuals and teams deliver on critical priorities, goals, milestones and accountabilities Analyse financial results to derive insights and recommendations Monitor and proactively address identify where results may negatively impact the brand or bottom line 	<ul style="list-style-type: none"> Coordinate longer-term strategic planning and implementation processes Monitor and adjust priorities and longer-term plans to meet changing market demands or emerging opportunities Provide insightful analysis of the long-term risks and opportunities that impact strategy formation Champion projects that have broad implications across the organisation by aligning and influencing all key stakeholders Lead strategy execution to successfully deliver outcomes that achieve the organisation's vision and purpose Establish annual reporting processes to confirm performance and results for internal and external stakeholders

Future Focus

Description: Adopts a holistic and long-term perspective and is able to visualise future outcomes and opportunities.

Proficiency Levels		
Early Career	Experienced Professional	Executive
<ul style="list-style-type: none"> • Shape work activities and plans consistent with long-term strategy and vision • Identify and evaluate the global influences as they relate to an organisation • Identify the organisation's competitive environment and wider strategic purpose and direction • Appreciate the impact of short-term decisions on future outcomes • Identify situational issues that may impact work plans and priorities 	<ul style="list-style-type: none"> • Communicate a compelling sense of vision and purpose that inspires others • Manage implementation of a business, operational or financial plan from conception through to execution to address organisational needs • Evaluate the strategic impact of internal decisions and external influences on project and operational-level plans and initiatives • Work with stakeholders to develop and drive potential efficiency improvements 	<ul style="list-style-type: none"> • Convey a compelling vision for the future that aligns organisational effort • Manage development of a strategic or corporate plan from conception through to successful execution and review • Think holistically taking a long-term perspective • Analyse, predict and offer insights into longer term, future opportunities and threats • Commit to a long-term direction based on an analysis of macro-environmental issues and trends

Innovation

Description: Stimulates and promotes innovation and improvement.

Proficiency Levels		
Early Career	Experienced Professional	Executive
<ul style="list-style-type: none"> Identify opportunities to do things better Contribute to the creation and evaluation of innovative ideas and practices Contribute openly to idea creation (Ideation) and exploration Apply new information or insight to overcome existing problems or issues Cultivate or support an attitude of innovation or improvement that enhances work outcomes 	<ul style="list-style-type: none"> Challenge existing paradigms, processes and practices Encourage and foster innovation in a team or group Establish processes for capturing and assessing innovations or ideas Establish systematic approaches to support the conduct of innovation and improvement Support and integrate viable ideas within own area of responsibility Recommend and share ideas and innovations with others where they fall outside area of responsibility 	<ul style="list-style-type: none"> Create a climate that fosters and encourages innovation Establish mechanisms for collecting and reviewing innovations that have an impact beyond a single team or operational area Assess business benefit and support the rapid deployment of innovative solutions or designs Take a calculated risk when trialling innovations or new practices Translate broad research and trends into ways an organisation can innovate

Governance and Risk

Description: Enhances and assures the effective application of governance structures and risk management systems and processes.

Proficiency Levels		
Early Career	Experienced Professional	Executive
<ul style="list-style-type: none"> • Source and adhere to governance policy and frameworks • Identify common risks and their potential financial impact • Apply risk management processes • Assess and test internal controls within areas of work responsibility • Maintain risk documentation and reporting within areas of work responsibility 	<ul style="list-style-type: none"> • Apply the governance framework and required risk processes • Analyse the likelihood and potential financial impact of risks • Prioritise risks across teams and projects • Establish and evaluate appropriate risk treatments and controls • Manage risks to meet organisational, regulatory or community expectations • Review the internal and external environment and adjust monitor risk exposure of accounting and finance activities 	<ul style="list-style-type: none"> • Evaluate and review governance policy and structures affecting the organisation • Establish governance structures and risk management systems and processes in an organisation or entity • Determine compliance requirements and ensure minimum standards are maintained • Reinforce a culture of proactive risk management throughout the organisation • Contribute to the ongoing development of effective governance structures and policies

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