

## CA PROGRAM

# Candidate Inherent Requirements Statement

<b>Document ID</b>	<b>07-03-00-50P</b>		
<b>Policy Name</b>	Candidate Inherent Requirements		
<b>Document Owner(s)</b>	Head of Teaching and Learning		
<b>Owner Division</b>	Education and Marketing		
<b>Approved by</b>	CA ANZ Education Board	<b>Date Approved</b>	8 June 2023
<b>Date Effective</b>	22 January 2024	<b>Next Review Date</b>	June 2027

## Overview

Chartered Accountants Australia and New Zealand's (**CA ANZ**) CA Program pathway to full membership of CA ANZ is made up of a Graduate Diploma of Chartered Accounting (**GradDipCA**) and three years Mentored Practical Experience.

To successfully complete CA ANZ's GradDipCA course, all candidates need to be able to meet all the inherent requirements.

The inherent requirements are the essential components of a course or subject<sup>1</sup> that demonstrate the core abilities, knowledge and skills needed to achieve the core learning outcomes of the course or subject overall. Inherent requirements ensure the academic integrity of the course is maintained and preserves CA ANZ's CA Program learning, assessment and accreditation processes. They must be met by all CA Program candidates.

CA ANZ strongly supports the right of all people to pursue studies, embraces diversity and endeavours to accommodate all candidates, and is committed to providing a teaching and learning environment where all candidates can successfully complete the course. This includes making reasonable adjustments to the learning environment, teaching delivery, and/or assessment methods when required, recognising that reasonable adjustments must not fundamentally change the nature of the inherent requirement. CA ANZ complies with the requirements of the Disability Discrimination Act [DDA], 1992 as amended in 2009 (Australia) and/or the relevant human rights legislation (New Zealand) that provides legal protection against discrimination based on disability. This statement details the inherent requirements of CA ANZ's GradDipCA course.

<sup>1</sup> The word subject has the same meaning as 'module', 'unit' or 'unit of study'.

## Purpose

The intent of this statement is to support prospective and current candidates to make informed decisions about the suitability of the course for them. The inherent requirements of CA ANZ's GradDipCA course are outlined below<sup>2</sup>. Prospective and current candidates of the course should review the inherent requirements carefully to ensure they are able to meet them. Candidates who believe they may experience challenges in meeting the inherent requirements should contact the Member Services Team who can direct them to the Responsible Officer<sup>3</sup> who can discuss and determine any reasonable adjustments that may be able to put in place by CA ANZ so they can meet the requirements or, if it is determined that inherent requirements cannot be met with reasonable adjustments, obtain guidance if required. The inherent requirements outlined in this statement must be read in conjunction with other course information.

## Statement

### 1. SCOPE

#### When is this document relevant?

- 1.1 This statement applies to the CA ANZ Graduate Diploma of Chartered Accounting (GradDipCA) qualification, which forms the academic component in CA ANZ's CA Program, and any other higher education qualification awarded by CA ANZ.

#### Who is covered by this document?

- 1.2 This statement applies to all prospective and current candidates<sup>4</sup> of CA ANZ's GradDipCA course commencing the course on or after the date this statement comes into effect.
- 1.3 This statement 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.
- 1.4 This statement applies to the CA ANZ Group and all CA ANZ Group employees, contractors, agents and officers (CA ANZ Group Personnel).
- 1.5 This statement does 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.

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2 The inherent requirements listed here are based on the framework developed by Johnson, A., Allan, T., Phillips, K., Azzopardi, T., Dickson, C., Goldsmith, M & Hengstberger-Sims, C. (2011). Inherent Requirements of Nursing Education (IRONE), Western Sydney University School of Nursing & Midwifery and Student Equity & Disability Services and are consistent with those required by the Western Sydney University School of Business for graduate accounting courses Master of Accountancy and Master of Professional Accounting and the Australian Catholic University Peter Faber Business School for graduate accounting course Master of Professional Accounting.

3 Refer to CA Program Academic Delegations Schedule

4 Enrolled candidates are also provisional members of CA ANZ

- 1.6 This statement does not replace or modify procedures or any other responsibilities which may arise under statute or any other law.

## 2. THE INHERENT REQUIREMENTS

There are five domains of inherent requirements for CA ANZ's GradDipCA. Each is set out as follows:

- i. Introduction to the inherent requirement
- ii. Description of the inherent requirement
- iii. Explanation of why this is an inherent requirement of the course
- iv. The nature of any adjustments that may be made to ensure you meet the requirement
- v. Examples of tasks that show you've met the requirement in the context of the course.

### 1. Ethical behaviour, legal and regulatory frameworks

<b>Introduction</b>	<b>Chartered Accounting is a highly regulated profession where professionals must adhere to professional standards and codes of conduct, and to regulations and legislation.</b>
<b>Description</b>	Candidates must be able to demonstrate their ability to adhere to professional and ethical standards and to comply with all relevant legislative and regulatory requirements of the jurisdiction in which they will practice in order to deliver professional services.
<b>Explanation</b>	<p>Knowledge, understanding and compliance with professional standards, ethical codes, legislation and regulatory requirements:</p> <ul style="list-style-type: none"> <li>• Is required to meet professional entry standards and to practice as a Chartered Accountant;</li> <li>• Facilitates safe, competent interactions and relationships between candidates and those with whom they engage; and</li> <li>• Facilitates professional, responsible, accountable and legal accounting practice.</li> </ul>
<b>Adjustments</b>	Reasonable adjustments must ensure that candidate behaviour remains consistent with relevant professional standards, ethical codes, legislation and regulatory requirements. Adjustments specific to the individual should be discussed with the Responsible Officer.
<b>Examples in the context of the course</b>	<ul style="list-style-type: none"> <li>• Capacity to engage with the others in a professional manner in workshops and other teaching and learning environments.</li> <li>• Ability to reflect on ethical dilemmas and issues and to take responsibility for ensuring awareness of ethical behaviour.</li> <li>• Ability to prepare financial statements in accordance with relevant accounting standards and Corporations law.</li> <li>• Knowledge of reporting requirements for related and associated companies, joint ventures and company groups.</li> </ul>

### 2. Behavioural and emotional stability

<b>Introduction</b>	<b>Behavioural stability is required to function and adapt effectively during the course.</b>
<b>Description</b>	Behavioural stability is important for responding flexibly, adaptively and effectively to challenging situations and changing environments.

<b>Explanation</b>	Behavioural stability is required so that candidates can manage their academic responsibilities and remain calm and controlled in contexts that may be challenging, difficult or unexpected.
<b>Adjustments</b>	Reasonable adjustments must be consistent with candidates demonstrating stable, effective, professional behaviour in educational and professional settings. Adjustments specific to the individual should be discussed with the Responsible Officer
<b>Examples in the context of the course</b>	<ul style="list-style-type: none"> <li>• Ability to be receptive and professional in responding appropriately to constructive feedback from teaching staff and peers.</li> <li>• Ability to manage own emotions and behaviour effectively when managing the demands of study and other personal and professional priorities.</li> <li>• Ability to manage own emotions and behaviour effectively when dealing with diverse individuals and ambiguous issues in academic and professional settings.</li> <li>• Ability to manage own emotions and behaviour effectively when communicating sensitive or contentious information in academic settings.</li> <li>• Ability to adjust and respond effectively to rapid and unexpected changes that effect the course content, for example, changes to government policy or legislation.</li> </ul>

### 3. Communication<sup>5</sup>

<b>Introduction</b>	<b>Effective verbal and written communication, in English, is an essential requirement to participate in the course learning activities, including assessments. Effective verbal and written communication, in English, is also a fundamental part of professional practice required to develop and maintain professional relationships and provide accurate, clear and effective advice.</b>
<b>Description</b>	<ul style="list-style-type: none"> <li>• Candidates communicate with others in a way that indicates respect for diversity and that fosters the development of trusting relationships using a range of modalities appropriate to the context;</li> <li>• Candidates engage in effective interactive communication necessary for understanding complex issues and for developing effective and appropriate solutions to problems that recognise multiple perspectives.</li> <li>• Candidates communicate effectively in spoken English to ensure that information is accurate and conveyed unambiguously.</li> <li>• Candidates communicate effectively in written English in accordance with required academic and professional standards to ensure that information provided conveys unambiguous and accurate knowledge and understanding of relevant subject matter.</li> </ul>
<b>Explanation</b>	Successful completion of the course requires candidates to work effectively with a range of people, including, but not limited to, CA ANZ staff, members of the profession, and peers. It also requires that candidates can understand, apply and convey information presented and assessed in a range of spoken and written English formats. These skills are also required for practicing in the profession across Australia and New Zealand.
<b>Adjustments</b>	Reasonable adjustments must be consistent with ensuring effective, accurate, and clear communication in English in verbal and / or written form. Adjustments specific to the individual should be discussed with the Responsible Officer.

<sup>5</sup> It is recognised that communication may be formal and informal as appropriate to context, and that communication occurs in a range of mediums supported by technology.

<b>Examples in the context of the course</b>	<ul style="list-style-type: none"> <li>• Ability to participate in discussions and group-based learning activities in a way that respects others and achieves effective outcomes.</li> <li>• Ability to construct assessments in accordance with the published standards.</li> </ul>
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**4. Knowledge, Cognitive Skills, and Numeracy**

<b>Introduction</b>	<p><b>To participate in the course learning activities, including assessments, and to practice competently candidates must be able to demonstrate:</b></p> <ul style="list-style-type: none"> <li>• <b>Knowledge of the course content;</b></li> <li>• <b>Skills in comprehension, information processing, problem solving, critical thinking, analysis, and professional judgement;</b></li> <li>• <b>Advanced numeracy.</b></li> </ul>
<b>Description</b>	<ul style="list-style-type: none"> <li>• Candidates have the capacity to identify and acquire appropriate and relevant information from a range of sources, process information from a range of sources and integrate information from a range of sources to critically analyse situations, solve problems, and make effective and justified professional judgements.</li> <li>• Candidates have the ability to reason with numbers and other mathematical concepts and apply these in a range of contexts and to solve a variety of problems</li> <li>• Candidates have the ability to acquire information and accurately store numerical data and present numerical data in a range of formats, such as diagrams, tables, figures and models.</li> </ul>
<b>Explanation</b>	<p>Disciplinary knowledge, numeracy and cognitive skills are necessary to enable candidates to develop specialist knowledge and skills that underpin competent professional practice during their enrolment in the course and to demonstrate these through the successful completion of assessments.</p>
<b>Adjustments</b>	<p>Reasonable adjustments must ensure that candidates are able to demonstrate cognitive and numerical skills as well as specialist knowledge. Adjustments specific to the individual should be discussed with the Responsible Officer.</p>
<b>Examples in the context of the course</b>	<ul style="list-style-type: none"> <li>• Ability to conceptualise and use appropriate knowledge in response to academic assessment items.</li> <li>• Capacity to apply knowledge of policy and procedures to new cases and problems in learning activities and professional contexts</li> <li>• Capacity to prepare and / or interpret complex financial documents requiring numeracy skills.</li> <li>• Ability to analyse and / or critique complex financial reports.</li> </ul>

**5. Use of Information and Communication Technologies (ICT)**

<b>Introduction</b>	<p><b>To participate effectively in the course learning activities, including assessments, candidates must be able to demonstrate competent use of ICT that may be specific to accounting or non-specific.</b></p>
<b>Description</b>	<p>The ability to access and use ICT appropriately and effectively is essential to course completion and to professional practice.</p>
<b>Explanation</b>	<p>Skills in using ICT are required for all aspects of the course including managing learning materials and activities, communicating with CA ANZ staff and other candidates, submitting assessments, and receiving results and feedback.</p>

<b>Adjustments</b>	Reasonable adjustments must ensure that candidates are able to demonstrate effective and appropriate use of ICT. Adjustments specific to the individual should be discussed with the Responsible Officer.
<b>Examples in the context of the course</b>	<ul style="list-style-type: none"> <li>• Ability to use the course Learning Management System effectively.</li> <li>• Ability to use word processing and data management software.</li> <li>• Ability to use accounting software to prepare reports.</li> </ul>

### 3. RESPONSIBLE OFFICER

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

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

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

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

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

### 4. DEFINITIONS

For the purposes of this document the following definitions apply.

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

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

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

**Candidate** means a prospective or current CA ANZ program applicant, a CA ANZ registered current candidate, or a recent graduate of the academic component of CA ANZ's CA Program.

**Candidate** means a person enrolled in studies in CA ANZ's accredited Graduate Diploma of Chartered Accounting qualification and has the same meaning as the term 'student'.

**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** By-Laws and Regulations.

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

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

**PCC** means the Professional Conduct Committee of CA ANZ.

**Reasonable adjustments** are modifications made to the learning environment, teaching delivery, and/or assessment methods for the purpose of assisting candidates with a disability or chronic health condition to access and participate in education on the same basis as those without a disability. Reasonable adjustments are designed to facilitate candidates meeting the inherent requirements of their course of study. An adjustment is considered “reasonable” if it balances the interests of all parties affected including not causing unjustifiable hardship to the educational institution, where unjustifiable hardship is based on an assessment of what is fair and reasonable in the circumstances.

## 5. RECORDS

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

## 6. RELATED DOCUMENTS

CA ANZ Supplemental Royal Charter, By-Laws, and Regulations (and the NZICA Act 1996 and the NZICA Rules if they apply to the candidate), Privacy, Data Management and Retention-Policy, Document Control Procedure, Records Management Procedure, Privacy Policy, and the CA Program’s Candidate Code of Conduct, and Candidate Complaints Grievance and Appeals Policy and Procedure.

These documents can be accessed from the following website locations:

- CA ANZ CA Program Policy webpage → [www.charteredaccountantsanz.com/become-a-member/ca-program-policies](http://www.charteredaccountantsanz.com/become-a-member/ca-program-policies)
- CA ANZ public website. Go to Member Services → [Member Obligations](#)
- CA ANZ intranet for staff. Go to [caanz.unily.com](http://caanz.unily.com) → Policies & Procedures tab.

## 7. RELATED LEGISLATION AND STANDARDS

Tertiary Education Quality and Standards (TEQSA) Act (C’th), Higher Education Standards Framework (Threshold Standards); Higher Education Support Act 2003 (HESA), Higher Education Provider Guidelines 2012, Australian Qualifications Framework, TEQSA Guidance Notes for Providers, DESE Higher Education Administrative Information 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, Disability Discrimination Act 1992 (Cth) [DDA], and Privacy Act 1988 (Cth).



**Version history**

Approved Date	Effective Date	Change History	Version	Next Review Date
26 March 2020	23 April 2020	Statement establishment	1.0	March 2022
	14 May 2020	Minor technical amendments	1.1	March 2022
	15 February 2021	Minor technical amendments	1.2	March 2022
8 June 2023	8 June 2023	Review with minor amendments	2.0	June 2027
	22 January 2024	Template update and minor technical amendments	2.1	June 2027

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