

CA PROGRAM

Candidate Diversity, Equity, Inclusion and Fair Treatment Statement

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Policy Name	CA ANZ Candidate Diversity, Equity, Inclusion and Fair Treatment Statement		
Document Owner(s)	CA Program General Manager and Head of Education Risk and Compliance		
Owner Division	Education and Marketing		
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Policy Statement

Chartered Accountants Australia and New Zealand (**CA ANZ**) is committed to providing an inclusive Chartered Accountants Program (**CA Program**) culture that celebrates diversity, provides equitable education opportunities and outcomes, and empowers all candidates to realise their individual potential.

Policy Purpose

The Candidate Diversity, Equity, Inclusion and Fair Treatment Statement reflects the responsibilities of CA ANZ and its candidates in providing an inclusive, safe and positive learning environment that acknowledges and promotes diversity and equity.

Policy

1. SCOPE

When is this statement relevant?

- 1.1 This Statement applies to the 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.
- 1.2 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 New Zealand Institute of Chartered Accountants (NZICA) Rules.

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

Who is covered by this statement?

- 1.4 This Statement applies to all candidates of the GradDipCA qualification which forms the academic component in CA ANZ's CA Program, and any other higher education qualification awarded by CA ANZ.
- 1.5 This Statement applies to all CA ANZ staff in relation to CA ANZ's delivery of its GradDipCA qualification, and any other higher education qualification awarded by CA ANZ.
- 1.6 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.
- 1.7 This Statement applies to the CA ANZ Group and all CA ANZ Group employees, contractors, agents and officers (**CA ANZ Group Personnel**).

2. STATEMENT

What is our commitment?

- 2.1 CA ANZ recognises diversity and is committed to providing fair treatment, an inclusive environment, and equitable access and opportunities to CA Program candidates. CA ANZ expects all candidates and staff to treat others with fairness and without discrimination.

CA ANZ acknowledges that diversity brings richness to our CA Program and enhances the quality of our education service to our candidates and broader membership community and stakeholders.

We are committed to promoting an inclusive culture where individual differences are valued, and all of our candidates and people have the opportunity to contribute and realise their potential. We recognise that diversity and inclusiveness is both a legislative requirement and fundamental to our candidates' enjoyment of their studies and successful attainment of their educational outcomes.

What is Diversity?

- 2.2 Diversity means acknowledging and valuing individual differences amongst our candidates in the educational setting. These include differences in factors such as age, gender, sexual orientation, ethnicity, indigeneity, language, faith, physical abilities or disabilities. Diversity also refers to the other ways in which people are different, such as cultural background, social, family and life and work experiences, socio-economic characteristics, marital status, carer responsibilities and social connections.

What is Equal Opportunity, Equity and Fair Treatment?

- 2.3 Equal opportunity is about providing everyone with an equal chance to achieve specified outcomes regardless of sex, gender identity, age, race, colour, marital or parental status, sexual orientation or preference, employment activity, disability, family or carer responsibilities, physical features, political beliefs, or religious beliefs/activities. Equality of outcome seeks to ensure that people who are disadvantaged are making gains. Fair treatment is about treating everyone fairly and justly, without favouritism or discrimination. Fair treatment includes consideration of the needs of the individual concerned.

What is a Socially Inclusive Culture?

- 2.4 A socially inclusive culture is one that seeks to treats everyone equitably and fairly so that all people are provided with the opportunities they need to achieve successful outcomes. Social Inclusion is grounded in the fundamental values of equity, equality, social justice, and freedom, and in the principles of tolerance and embracing diversity. Candidates come from different backgrounds, and so treating all candidates uniformly, as though they have all had the same experiences, makes no sense. A socially inclusive culture encourages open-mindedness, promotes healthy debate, values new perspectives, rejects judgmental attitudes and supports measures that overcome social exclusion and promotes social justice.

Why we value diversity, equity, inclusiveness, and fair treatment?

- 2.5 Some human rights are enshrined in legislation in Australia (Australian Human Rights Commission Act 1986, various federal and state anti-discrimination and equal opportunity legislation) and New Zealand (Human Rights Act 1993, Bill of Rights Act 1990). Some of these human rights include:
- the right to life and liberty;
 - freedom of expression;
 - equality and fairness before the law; and
 - the right to be free from discrimination;

CA ANZ recognises that to achieve our vision for our candidates, broader member community and stakeholder to be trusted in finance and business we must be a leader in workplace diversity and inclusion. This Statement is aligned to CA ANZ's strategic framework including our vision, values, and culture.

CA ANZ values the diversity, equity, inclusiveness and fair treatment principles because they:

- allow us to better meet the diverse needs of our candidates, our broader member community and our stakeholders;
- keep us authentic because we are better connected to those we serve; and
- encourage a variety of viewpoints that enhance problem-solving, continual improvement and innovation.

How do we meet our commitment?

2.6 Diversity, equity, social inclusion and fair treatment

CA ANZ commits to integrating the principles of equity, social inclusion and fair treatment into its CA Program structures, policies and procedures:

- (a) ensuring equal opportunity and fair treatment in the provision of opportunity for access to, and successful participation in, the CA Program's educational opportunities and services for candidates and prospective candidates¹;
- (b) providing candidates with opportunities for genuine participation and fair treatment in decision-making processes;
- (c) promoting social inclusion by providing educational pathways for candidates that allow flexibility of access for participation in the CA Program, especially by candidates from minority groups who have experienced barriers to accessing education;
- (d) promoting a learning and work environment which is socially inclusive, values diversity and allows candidates to realise their full potential, where candidates can study and work effectively without fear of discrimination or harassment; and
- (e) protecting the human rights of candidates.

2.7 Equal Opportunity

CA ANZ undertakes to promote equal opportunity in all aspects of its CA Program activities through strategic initiatives and by eliminating unlawful direct and indirect discrimination and harassment.

2.8 Inclusion, Equity, Equal opportunity and Fair Treatment in teaching and learning

CA ANZ commits to promoting an inclusive culture and equity and equal opportunity in its teaching and learning environment through:

- (a) providing a teaching and learning environment that values cultural and linguistic diversity, fosters mutual respect and cultural competence, and responds to diverse needs;
- (a) ensuring CA Program structures, policies, practices and curriculum are free from direct and indirect discrimination, use non-discriminatory, inclusive language and practices, and provide opportunity for candidates to participate in the formal decision-making processes of the CA Program; and
- (b) providing candidates with fair and effective mechanisms to resolve grievances.

2.9 Accountabilities

All candidates and staff are responsible for understanding and applying the principles of equal opportunity, equity, inclusion and fair treatment. All senior staff, academic staff, managers, and supervisors are responsible for ensuring that the teaching, learning and working environment is safe, inclusive, fair, and free from discrimination and harassment.

2.10 Implementation

To ensure the effectiveness of this Statement, CA ANZ will:

¹ This includes (and is not limited to) ensuring the benefits of, and the opportunities created by, the Commonwealth's FEE-HELP loan assistance scheme are made equally accessible to all candidates and all of the candidates in that class of candidates who meet applicable eligibility criteria consistent with HESA subsection 19-35(1).

- (a) ensure all levels of governance and staff ensure that diversity is recognised and encouraged, and fair treatment is applied to all processes and decisions;
- (b) include equal opportunity, equity, diversity and social inclusion initiatives in the CA Program Teaching and Learning Plan and monitor the progress of these initiatives through the CA ANZ Education Board;
- (c) monitor candidate enrolment, progression and completion rates by groups identified by diversity indicators as applicable and appropriate, implement strategic initiatives to promote equitable outcomes, particularly with consideration to under-representation and/or disadvantage experienced by identified groups; and
- (d) ensure that, should CA ANZ receive Commonwealth assistance under the Higher Education Support Act (**HESA**) in respect of a candidate or a class of candidates, that the benefits and opportunities created by the assistance are made equally available to all eligible candidates in respect of whom that assistance will be payable consistent with CA ANZ's HESA obligations.

2.11 Grievance procedures and possible actions

- (a) A candidate who believes that a CA Program policy or practice, or the actions or behaviour of CA ANZ, does not support inclusiveness, diversity, equity or fair treatment should raise their concerns promptly with a CA Program staff member as outlined in the CA Program Candidate Complaints, Grievances and Appeals Policy and Procedure.
- (b) Any candidate, staff member or agent who believes that they have been subject to actions or words that may constitute discrimination, harassment or bullying has a responsibility to act as soon as practicable, using the grievance procedure mentioned at 2.11(a), 2.11(c) or 2.11(d) herein, as applicable.
- (c) Any staff member or agent with a grievance in connection with this policy may lodge their concern in accordance with CA ANZ's 'people and employment' policy published on the organisation's "Nova" intranet.
- (d) CA ANZ will not retaliate against any candidate or staff member/agent for filing a complaint or for participating in any investigation. CA ANZ will also not tolerate or permit retaliation by any manager, candidate, or staff member or agent. Such victimisation is also prohibited under anti-discrimination laws and this behaviour can also result in disciplinary action for the staff member(s) or agent(s) involved.

2.12 Possible actions

- (e) Any candidate, determined by CA ANZ to be discriminating against or harassing or bullying a CA Program candidate, or staff member or agent of CA ANZ will be subject to appropriate disciplinary action in accord with the CA Program Code of Conduct, up to and including termination of enrolment.
- (f) Any staff member or agent of CA ANZ determined by CA ANZ to be discriminating against or harassing or bullying a CA Program candidate, staff member or agent of CA ANZ will be subject to appropriate disciplinary action in accordance with the CA ANZ's

applicable 'people and employment' policy, up to and including termination of employment or contract.

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.

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

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

Discrimination means treating someone unfairly or less favourably because of a characteristic such as their sex or race or age. Discrimination can also be setting a requirement that people with a particular characteristic (protected attribute) cannot meet and which is not reasonable. The definition of Discrimination in this Statement extends to and includes any conduct included in the definition of Discrimination under applicable legislation.

Direct discrimination on the part of an educator, employer, provider of goods and services (including accommodation) and in the areas of sport or clubs, involves treating a person less favourably because of a protected attribute than another person in comparable circumstances. It is recognised that some forms of harassment may amount to unlawful discrimination. The term indirect discrimination refers to a requirement, condition or practice which appears to be neutral, but which results in a particular person or group being adversely affected. Indirect discrimination is usually unintended. In order to constitute indirect discrimination, the particular policy or practice must be unreasonable in the

circumstances. The definition of Direct discrimination in this Statement extends to and includes any conduct included in the definition of Direct discrimination under applicable legislation.

Equal Opportunity is about ensuring that everyone has equal access to, and opportunity to take part in, areas of public life such as, education, employment, accommodation and access to goods and services. Equal opportunity law sets standards for the way we treat each other in these areas and provides remedies for people who have been treated unfairly.

Equality of outcome seeks to ensure people who are disadvantaged are making gains. Our equity objective is to ensure that people from all groups in society have the opportunity to participate successfully in postgraduate education. This includes (but is not limited to) Indigenous Australians and Māori people, people with disabilities, women in areas of under-representation, people from culturally and linguistically diverse backgrounds and people from lower socio-economic and rural backgrounds.

Fair Treatment seeks to ensure people are treated fairly and justly in decision making processes and without favouritism or discrimination.

GradDipCA means the Graduate Diploma of Chartered Accounting.

Harassment refers to discriminatory behaviour in relation to a protected attribute, which is reasonably likely in all the circumstances, to humiliate, offend, intimidate or distress the person(s) concerned. The definition of Harassment in this Statement extends to and includes any conduct included in the definition of Harassment under applicable legislation.

Human rights are the basic entitlements that belong to all of us just because we are human beings. The Universal Declaration of Human Rights, adopted in 1948, forms the basis of these entitlements.

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.

Social justice refers to the attainment of a more equitable society, to which the CA ANZ contributes through the transforming power of education.

5. RECORDS

Records in association with this Statement will be kept in accordance with 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
- CA ANZ public website. Go to Member Services → [Member Obligations](#)
- CA ANZ intranet for staff. Go to caanz.unily.com → Policies & Procedures tab.

7. RELATED LEGISLATION AND STANDARDS

Racial Discrimination Act (Cth), Sex Discrimination Act (Cth), Disability Discrimination Act (Cth), Disability Standards for Education (Cth), Australian Human Rights Commission Act (Cth), Workplace Gender Equality Act (Cth), Age Discrimination Act (Cth), relevant Australian State and Territory and New Zealand anti-discrimination legislation, Tertiary Education Quality and Standards (TEQSA) Act (C'th), Higher Education Standards Framework (Threshold Standards), Higher Education Support Act 2003 (HESA) and associated guidelines including the Higher Education Provider Guidelines 2012 and Higher Education Support (Administration) Guidelines 2022, 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
23 April 2020	23 April 2020	Document establishment. Endorsed by CA ANZ Education Board 21 April 2020	1.0	April 2023
6 June 2022	20 January 2023	Reviewed, updated and retitled to maintain currency including alignment with CA ANZ's the new requirements as an approved HEP under the HESA. Formerly titled 'Candidate Diversity, Equity and Inclusion Statement'.	2.0	June 2025
	22 January 2024	Template update and minor technical amendments	2.1	June 2025

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