

Chartered Accountants Program – 24 November 2023

Frequently Asked Questions (FAQ)



CHARTERED
ACCOUNTANTS
AUSTRALIA + NEW ZEALAND

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1. Overview

1.1 When did the current version of the CA Program commence?

This version of the CA Program commenced in Term 3 (June) 2021. The full timetable is available on the CA ANZ [website](#).

1.2 How long will the CA Program take to complete?

The CA Program is a one-year course (full time) that may be typically undertaken over two to three years (part time).

It can be studied at the same time as undertaking the three years of mentored practical experience or at a different time. This allows candidates to adjust their studies to fit in with their work and lifestyle.

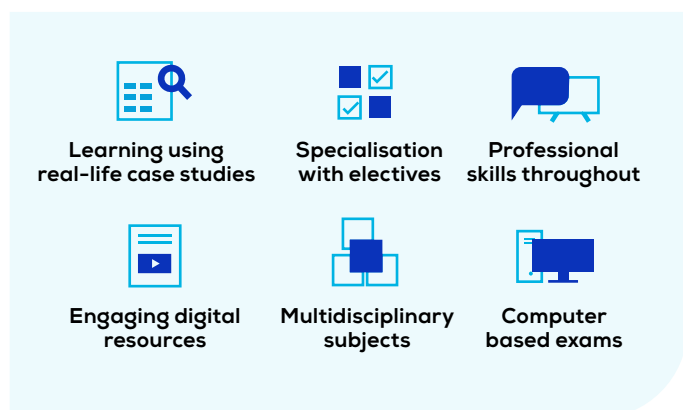
1.3 What is the benefit of CA ANZ's Graduate Diploma of Chartered Accounting (GradDipCA) course being accredited with TEQSA?

CA ANZ is the only professional accounting body approved as a Higher Education Provider by the Tertiary Education Quality and Standards Agency (TEQSA), Australia's independent national quality assurance and regulatory agency for higher education. As a TEQSA registered higher education provider CA ANZ's TEQSA accredited GradDipCA course is formally recognised as a Level 8 qualification under the Australian Qualifications Framework (AQF) and accepted as a comparable Level 8 Postgraduate Diploma qualification under the New Zealand Qualifications Framework (NZQF). AQF qualifications are also recognised under the qualification frameworks of many other countries. Further information about AQF qualifications is available at www.aqf.edu.au

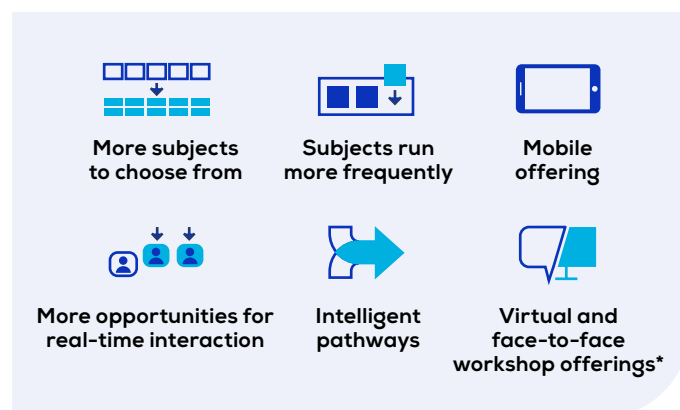
2. Structure and curriculum

2.1 How does the CA Program support today's Professional Accountant?

Relevance



Choice

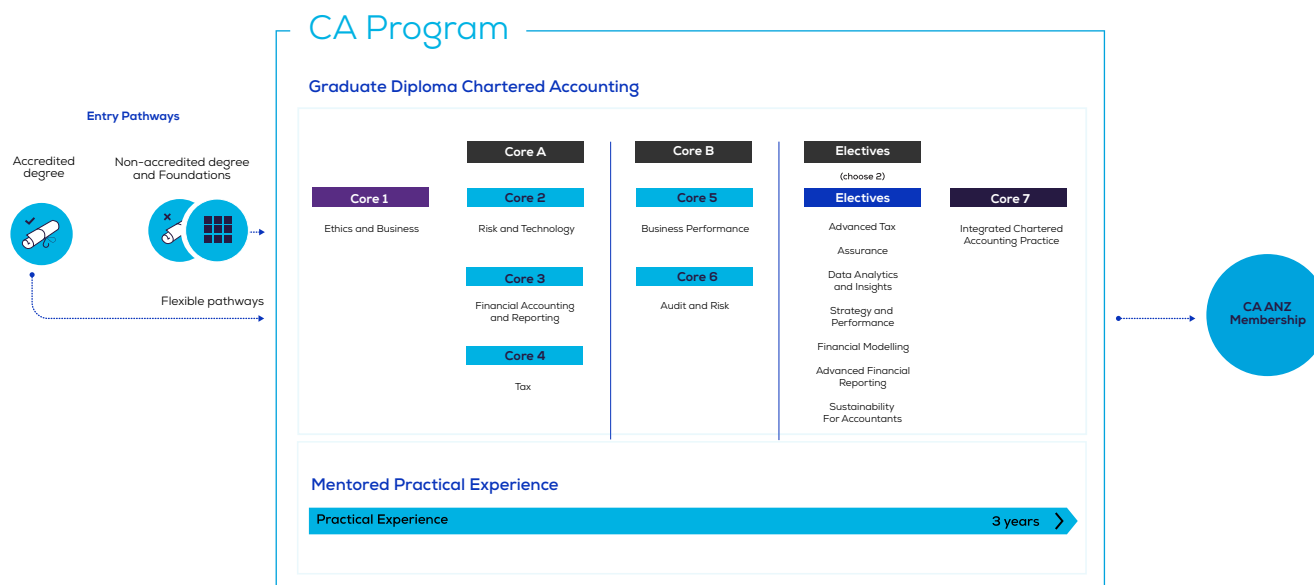


The CA Program offers today's Professional Accountant greater relevance and choice:

- Weaving professional capabilities alongside technical skills throughout all subjects
- Using real-life case studies and simulated challenges which integrate learning across the traditional disciplines
- Offering electives that allow candidates to
 - specialise in a particular area
 - be introduced to emerging areas
- Running multiple subjects over 4 terms to provide a variety of scheduling choices
- Providing opportunities for real-time interaction and development of collaborative skills through virtual workshops
- Providing progressively integrated experience of topics that build towards a multidisciplinary approach.

2.2 What is the structure of CA Program?

The following diagram provides a high-level view of the CA Program:



The program comprises:

- The GradDipCA which is made up of 9 subjects, these being:
 - a core Ethics and Business subject which introduces and frames the program experience;
 - three core subjects that cover discipline-focused technical knowledge and skills: Risk and Technology, Financial Accounting and Reporting and Tax;
 - two additional core subjects that require greater integration across disciplines: Business Performance and Audit and Risk;
 - a final core capstone subject, Integrated Chartered Accounting Practice (ICAP), which provides multidisciplinary challenges;
 - the choice of two electives from seven elective subjects (Assurance, Advanced Tax, Data Analytics and Insights, Strategy and Performance, Financial Modelling, Advanced Financial Reporting and Sustainability for Accountants).

Plus

- Three years of mentored practical experience.

2.3 Can the subjects be completed in any order?

There are some guidelines around subject progression. Namely:

- Candidates must have started or completed Core 1: Ethics and Business when they take the tier 1 core subject or selected elective subjects – whether it's Risk and Technology, Financial Accounting and Reporting, Tax, Data Analytics and Insights, Strategy and Performance, Financial Modelling or Sustainability for Accountants.
- Before commencing Core 5: Business Performance, candidates must complete Core 1: Ethics and Business and Core 2: Risk and Technology.
- Before commencing Core 6: Audit and Risk, candidates must complete Core 1: Ethics and Business and Core 3: Financial Accounting and Reporting.
- Before commencing Core 7: ICAP, all 6 other core subjects must be completed.
- Prerequisites for the elective subjects are based on elective content. For Advanced tax, candidates must have completed Core 4: Tax. For Assurance, candidates must have completed Core 6: Audit and Risk and for Advanced Financial Reporting, candidates must have completed Financial Accounting and Reporting. Other electives have Ethics and Business as a pre requisite or co requisite. Electives can be completed either before or after ICAP.

These progression rules function to maximise flexibility while enabling a 'spiral curriculum' approach in which candidates revisit material in increasing complexity. This reinforces candidates' previous learning while providing timetabling flexibility and choice. Use the [CA Program Journey Planner](#) to plan your studies.

2.4 Can I complete more than one subject per term?

Yes, however a maximum of 2 subjects per term in addition to the Ethics and Business subject is recommended.

2.5 There's a lot covered in the CA Program – where is the assumed knowledge going to come from?

Candidates enrol in the CA Program with a level of assumed knowledge having completed prior studies to gain entry. This is in line with the requirements of a TEQSA accredited higher education qualification, awarding a qualification at AQF Level 8.

2.6 What are the recommended study hours for the CA Program?

Each subject typically requires 10 hours of directed study and five (5) hours of personal study and preparation each week.

2.7 Will workshops be offered outside of working hours?

Yes, workshops will be offered outside business hours.

2.8 How long is each subject?

Ethics and Business has a 2-week study period and includes a workshop in week 2. All other Core Subjects have a 9-week study period including 8 study weeks and 1 final assessment week. Electives have a 7-week study period including 6 study weeks and 1 final assessment week.

2.9 Where do I find out what is covered in each subject?

Refer to the Subject Outlines on our [website](#) for further detail on the objectives and syllabus for each subject.

2.10 What additional support will be provided in relation to assumed knowledge?

Diagnostic tools: All candidates have access to the CA Foundations material. These materials are on-demand, allowing candidates to dip in and out as needed.

Assumed Knowledge resources: Our current Foundations Program that supports candidates studying the CA Program will be available to candidates as assumed knowledge resources. These materials will be on-demand, allowing candidates to dip in and out as needed. This will be particularly useful for candidates to refresh their underpinning knowledge that they may have forgotten after completing their degree.

2.11 How do you ensure CA ANZ's accredited tertiary course providers are teaching the right things?

Extensive research has been undertaken to understand exactly what content CA ANZ's accredited tertiary course providers cover. This has been key in determining the assumed knowledge requirements as well as setting the starting point for a candidate's learning journey in the CA Program. This has been performed in conjunction with the CA ANZ Pathways and Accreditation team who have set the tertiary accreditation requirements.

The assumed knowledge requirements for the new CA Program and the tertiary accreditation requirements are the same. The accreditation requirements ensure that the tertiary providers are teaching the right topics at the appropriate depth and breadth.

2.12 Will print copies of the Study Guide (SG) be available in the CA Program?

All candidates are provided with an interactive, digital eBook copy of the SG, which is fully integrated and accessible on multiple devices for maximum flexibility. Should a candidate wish to purchase a printed copy of the SG, these will be available via an exclusive CA ANZ only link in My Capability - Learn through to the Wiley bookstore. From Term 3 2023 a PDF copy of the study guide for subjects with a study guide will be available for candidates to download.

2.13 Where can I find more information about required readings?

To understand what required readings are applicable to complete your subject successfully please refer to the subject outlines on the website (always ensure you access the latest outline when you enrol in the subject). The required readings are listed in the outline under Section 9. Required Readings.

Please note that the required readings for each subject have been simplified and refer primarily to the corresponding CA Program study guide which is provided through My Capability-Learn. We regularly review the study guide material and recommend if you are purchasing a printed copy to do so no earlier than subject enrolment.

2.14 If I want to have a printed copy of the study guide for when my subjects starts, how do I go about purchasing them beforehand?

Go to My Capability Knowledge Centre's "[purchase a printed study guide](#)" page for links to purchase Study Guides at your convenience before the subject. From Term 3 2023 a PDF copy of the study guide, for subjects with a study guide will be available for download.

Note – From time to time there may be minor differences between the printed study guide purchased and the digital version. As the digital study guide is the source of truth for our subjects, we may make minor adjustments to the digital study guide between terms. Due to the timing of printing, there may be slight variations, which will be clearly outlined and reconciled at the start of your subject by the teaching team.

2.15 Will the study guide be split for Australia and New Zealand?

Tax and Advanced Tax have separate contextualised content and therefore have separate study guides. For all other subjects, one study guide is used.

2.16 Will we still have access to the digital study guide after we complete the Program?

Yes, the digital study guide will stay on the VitalSource bookshelf indefinitely.

2.17 Will the study guide's be available to ship overseas?

Printed copies of the study guide can be purchased via the Wiley bookstore, and are able to be shipped internationally with shipping costs calculated at the checkout. Refer to the Wiley bookstore for more information.

2.18 Will there be group work in the CA Program?

Yes. The CA Program develops candidates' professional skills of collaboration, communication, influencing and problem solving. These competencies are developed through group work, which is integrated into subjects that have workshops.

2.19 What is considered a Full Time Study Load?

A full-time study load refers to the number of credit points, subjects, or EFTSL (effective full-time study load) completed within a one year period.

The Graduate Diploma of Chartered Accounting, as summarised in the Table below, comprises nine subjects (seven core and two electives) totalling 120 credit points and can be completed in one year of standard full-time study (EFTSL = 1.0) depending on the term of commencement.

CA Program candidates balancing their studies with work and/or other lifestyle commitments typically elect to study the course part-time over two or more years by enrolling in the Ethics and Business subject and one other subject in their first term and thereafter enrolling in one subject each term.

For candidates who are required to undertake minimum study loads to meet the Australian Government's Centrelink study assistance requirements, full-time study is defined as at least three quarters of the standard full-time load requirements, i.e. a minimum EFTSL \geq 0.75 for a full year, or 0.375 for a half year (2 terms).

Table: Graduate Diploma of Chartered Accounting – Subject Credit Points and EFTSL

Subject	Credit Points	EFTSL
Ethics and Business (Core)	6	0.050
Risk and Technology (Core)	15	0.125
Financial Accounting and Reporting (Core)	15	0.125
Tax (AU) / Tax (NZ) (Core)	15	0.125
Business Performance (Core)	15	0.125
Audit and Risk (Core)	15	0.125
Integrated Chartered Accounting Practice (Core)	15	0.125
1 x Elective (from list of electives)	12	0.100
1 x Elective (from list of electives)	12	0.100
Total	120	1.0

2.20 (a) If I elect to exit early from the GradDipCA course with the GradCertAcc award, is my membership resigned? (b) Also, would I be later able to recommence the CA Program and get credit exemptions for any modules/subjects I have prior completed?

- (a) **Yes.** If a candidate who is eligible for the award of the Graduate Certificate in Accounting (GradCertAcc) applies to exit early from the new GradDipCA course with the GradCertAcc award, CA ANZ takes this as the candidate also requesting to resign their Provisional Membership. This is because a candidate's Provisional Membership resignation will take effect the date the candidate is deemed by CA ANZ's CA Program as having completed all GradCertAcc course requirements.
- (b) A past candidate who is deemed eligible for readmission as a Provisional Member would commence their CA Program course enrolment in the most current version of the course on offer at that time and would be awarded credit for any prior completed CA ANZ CA Program modules/subjects consistent with the CA Program's Credit Arrangements Policy and Procedure in effect at that time. Candidates would not be required to surrender their CA ANZ issued GradCertAcc testamur when resuming the CA Program.

Note: To be eligible to apply to exit the GradDipCA program with the award of GradCertAcc, a candidate must be enrolled in the current CA Program course and have successfully completed at least 60 credit points made up of a minimum of 51 core credit points of the parent GradDipCA course.

2.21 Where can I provide feedback, and how does CA ANZ use the feedback that I provide?

The CA Program provides regular opportunities for candidates to provide feedback about their subject, course and program experience. Some of these are listed below.

- **Candidate Satisfaction Survey:** This is sent at the end of each subject to provide candidates the opportunity to provide feedback on their satisfaction with the subject's content, learning materials, teaching delivery and assessments, and includes open-ended response questions.
- **CA Program Annual Candidate survey:** This annual survey is typically conducted in July and provides candidates the opportunity to provide feedback about their satisfaction with their broader experience in the CA Program, the CA Study Masterclass, and with the administrative and support services for candidates at CA ANZ.
- **Subject Discussion Forums:** Discussion forums are where candidates can ask questions, contribute to answers, see what peers are discussing and share insights and feedback. They are a great way to connect with other candidates and subject leaders. For further details see the [Learning Materials](#) section in My Capability (login to My CA required).

Feedback from candidates is considered by CA ANZ academic and professional staff, CA ANZ management, the CA ANZ Education Board, and the CA ANZ Board. It is used to improve teaching, learning, and assessment, as well as the broader candidate experience through processes such as enrolment, orientation, mentoring, CASM, academic support and candidate wellbeing support services and also informs strategic planning and quality assurance activities.

Candidates receive information about specific improvements made in response to their feedback through announcements in My Capability, typically half yearly.

3. Assessment and academic integrity

3.1 How does the CA Program incorporate authentic methods of assessment?

Assessment must assure that all course learning outcomes are demonstrated. This means that, in addition to assuring that graduates can demonstrate advanced technical knowledge and the capacity to apply this knowledge, assessment must assure that graduates can communicate effectively in a range of modalities and to a range of stakeholders, collaborate effectively within and outside their professional discipline, respond to complex, unforeseen ethical issues and reflect their own personal and professional capacities to support continuous improvement and respond to change. Each core subject except for Ethics and Business includes an in-term assessment in the study period. For more information please refer to the [subject outlines](#) available on our website. Later in the subject study period the core subject has a higher stake assessment, that may take the form of written reports, oral presentations with audio-visual support or an invigilated exam.

3.2 Will the exams in the CA Program be remotely invigilated online exams?

Yes, the exams in the CA Program are taken online.

3.3 How will academic integrity be assured in the CA Program?

CA ANZ has worked with the University of Melbourne's Assessment Research Centre to develop a comprehensive approach to identifying, preventing and addressing academic misconduct in the CA Program. Accordingly, measures are embedded in the program that ensure a culture of integrity, including academic integrity is established and maintained. For instance:

- Subject assessment design that supports academic integrity. This includes the above-mentioned use of differing assessment types including the retention of high-stakes assessment for some subjects, assessment of work generated/carried out in workshops and overseen directly by facilitators, and

inclusion where possible of authentic individualised assessments where candidates draw on verifiable personal/local experience, and the process of preparing an assessment can be assessed as well as the final assessment output or 'product'.

- Ethical practice embedded in the curriculum. One of the eight Course Learning Outcomes is *'Evaluate and respond appropriately to complex ethical issues that impact the individual, the organisation, the profession, and society'*. Ethics is embedded in all core subjects, particularly in the foundational *'Ethics and Business'* and the capstone *'Integrated Chartered Accounting Practice'* subjects.
- Declarations of authenticity. For all assessments completed at CA ANZ candidates will be required to declare that the work submitted for grading has been carried out according to the requirements of the assessment and that they have acted in accordance with the *CA Program Candidate Academic Integrity Policy and Procedure*.
- Oversight Academic Integrity in assessment and academic misconduct matters by the CA ANZ Education Board and its subcommittees, particularly the Examiners Panel and Teaching and Learning Panel.
- A *CA Program Candidate Academic Integrity Policy and Procedure* that reflects the six fundamental values of academic integrity: honesty, trust, fairness, respect, responsibility, and courage and provides clear guidance on candidate's academic integrity obligations and includes reference to CA ANZ's professional code of conduct.
- An online *Academic Integrity Module* and test that is undertaken by all candidates prior to their first assessment which explains the above-mentioned associated policy and procedure and how CA ANZ will respond to allegations of academic misconduct.
- Staff development to ensure staff understanding of the *CA Program Candidate Academic Integrity Policy and Procedure*.

3.4 Will all subjects in the CA Program have a high stakes exam?

No. Not all subjects will have a final exam, some subjects will have a high stakes assignment.

The subjects with final exams are:

- Financial Accounting and Reporting
- Tax (AU or NZ)
- Audit and Risk
- Integrated Chartered Accounting Practice

To find out further information on each subject refer to the Subject Descriptions available on the [website](#).

3.5 What platforms do you use to support the CA Program?

The CA Program is supported by a number of integrated software systems to form the MyCapability ecosystem, which work together to provide a seamless learner experience for our candidates. Some of these systems include: D2L brightspace, our new Learning Management System, Wiley VitalSource for digital Study Guides (SG), online exams using Janison, and a range of other software tools to create an engaging learner experience.

3.6 Does the timetable have the dates of all the assessments?

The [CA Program Timetable](#) includes a summary of all upcoming terms and subjects, providing high level information on the final assessment date and subject commencement date. The [Detailed Subject Timetable](#) is published prior to the commencement of that term, and includes all important dates including assessments. For further detail on the assessments, see the [Subject Outlines](#).

3.7 Does the program have an academic transcript?

Yes, the CA Program provides academic transcripts.

3.8 What is the length of exams in the CA Program?

Exams will run for 2 hours.

3.9 In relation to group assessments – will you be able to group with colleagues who work in the same organisation?

This will depend on how the workshops are scheduled and how the allocations are created. As a result, you may end up with a colleague or working with others.

3.10 What is required to pass a subject?

A passing grade will be awarded for a subject where all compulsory assessments including workshop activities and collaboration have been completed, and where the achievement measured against the assessment criteria for the subject learning outcomes meets the expected standard. To find out about the specific pass requirements of each subject refer to the Subject outlines available on our [website](#).

Generally, with the exception of Ethics and Business (EB) and Integrated Chartered Accounting Practice (ICAP) subjects, this means to pass a subject a candidate must:

1. complete all assessments;
2. pass the final exam or assessment;
3. pass the subject overall.

For the Ethics and Business subject to receive an Ungraded Pass in the subject a candidate must attempt all assessments and achieve an ungraded pass result in all assessment items. For the ICAP subject, to receive a passing grade a candidate must attempt all assessments, participate in workshop activities, achieve a pass mark/grade for the final high-stakes assessment, and achieve an overall pass mark/grade for the subject.

Note: For details on subject pass marks and grades refer to the Grade Table in the Appendix of the Candidate Assessment and Grading Policy and Procedure which is available on our website.

3.11 How long do candidates have to prepare for assessments?

The high-stakes assessments are run or submitted in the week following the subject completion. Assignment due dates are dependent on the specific subject requirements, this information is found in the [Subject Description](#).

3.12 Will exams be switched back to in-person?

The four high stakes exams will continue to be conducted as online invigilated assessments.

3.13 I am trying to work out how much study leave I should apply for. The CA Program timetable lists two different dates, one called "Subject teaching end" and another following this called "Final assessment". Why is this, and how can I use this information to manage my study leave?

The subject teaching end dates have been added to the timetable to provide CA ANZ the flexibility to reschedule the final assessment, if required in rare circumstances such as a natural disaster or a prolonged nationwide digital outage. If you are applying for study leave from your employer, please apply up until the final assessment date.

3.14 What happens if I don't pass Ethics and Business the first time I attempt it?

Ethics and Business is the key foundational subject in the CA Program and it should be the first subject that you enrol in. You can attempt and complete core subjects Risk and Technology, Financial Accounting and Reporting and Tax (and some electives) while undertaking Ethics and Business as a co-requisite, however you can't do core subject Business Performance and Audit and Risk (and some electives) without having passed Ethics and Business.

3.15 I have enrolled into my first term of the CA Program and am studying Ethics and Business and Risk and Technology. I understand that Ethics and Business is a co-requisite for Risk and Technology. If I undertake this path of study and fail Ethics and Business am I still able to continue studying Risk and Technology?

Ethics and Business is listed as a co-requisite for Risk and Technology, Financial Accounting and Reporting, and Tax. Because it is a co-requisite you can enrol in Ethics and Business alongside one of Risk and Technology, Financial Accounting and Reporting, or Tax. If you fail Ethics and Business, you will be allowed to continue to complete these core subjects as they require Ethics and Business as a co-requisite. However, you will need to pass Ethics and Business before you can commence any subjects that require Ethics and Business as a pre-requisite.

3.16 What do I need to do to pass a subject?

Please refer to the individual subject description which discusses what a pass in the subject is.

- To pass Core 1 Ethics and Business candidates must pass all assessments.
- To pass Core 2–6 subjects and electives, candidates must complete all assessments, pass the final assessment and pass the subject overall. In other words, to be eligible to pass the subject, candidates are required to attempt and submit each assessment within the required time frame.
- To pass Core 7 ICAP candidates must complete all assessments, participate in the workshop activities, pass the final assessment and pass the subject overall.

If you are enrolled in multiple subjects and fail one, you can still continue with the other subjects. However, ensure you pay close attention to the co and pre-requisite requirements for subjects before enrolling in your next subjects. Refer to the [timetable](#) which provides information on the subject milestone dates as well as the co and pre-requisites requirements for each subject.

3.17 Where can I find the subject grading table to learn more about my grade result?

Refer to the *Candidates Assessment and Grading Policy and Procedure* on our [policy website page](#).

3.18 How can I find out more about special considerations for assessments?

Refer to the *Candidates Assessment and Grading Policy and Procedure and the Special Consideration – Guidance Notes for Candidates* that you can find on our [policy website page](#).

3.19 Why are there different assessment types within the CA Program?

The CA Program was designed in consultation with CA ANZ members and in response to current global challenges faced by all professions to prepare graduates with key skills to ensure they are flexible, innovative, resilient, and responsive to foreseeable and unforeseeable changes, as well as possessing high level technical skills. In this context, assessments must assure that graduates can demonstrate all of these course learning outcomes and this has

meant introducing a range of new assessment types into the GradDipCA, in addition to invigilated final exams.

Assessments in the CA program must achieve all of the following:

- satisfy the rigorous standard of certification expected from CA ANZ
- assure the technical and professional skills required to meet the challenges of the changing workplace

- promote and ensure high standards of academic integrity
- embed the principles described in the [Candidate Assessment and Grading Policy and Procedure](#) that assessment is authentic, criterion-referenced, transparent, valid, reliable, fair and promotes learning through formative feedback, and
- be able to be delivered with increased flexibility for candidates, including more frequent delivery.

4. Admission, subject enrolment and timetable

4.1 Where can I see the CA Program timetable?

The CA Program timetable can be viewed on the [CA ANZ website](#).

4.2 How much does the CA Program cost?

The fee schedule for the CA Program can be viewed on the [CA ANZ website](#).

4.3 Will subject exemptions be awarded for recognition of prior learning?

Candidates may be eligible to apply credit through Recognition of Prior Learning (RPL) for previous study, work experience or other types of informal learning. When a candidate applies for credit, we will consider any combination of three main forms of prior learning, these being formal, non-formal and informal. CA ANZ also has in place a number of formalised credit arrangements with various inhouse tax programs and the Tax Institute's CTA courses which provide an exemption from both the Tax and Advanced Tax subjects on credit application. If full credit is granted for a subject the candidate is exempted from studying it. Credit for recognition of prior learning may result in a reduction of the amount of study required to complete the GradDipCA qualification in the CA Program. For further details and information on how to apply for credit, please refer to the [Candidate Credit Arrangements Policy and Procedure](#).

4.4 My degree is from an overseas institution and was not delivered in English. What do I need to do to demonstrate English language proficiency?

Proficiency in the English language is an entry requirement for the CA Program. Any candidate admitted on the basis of a degree that was not delivered in English needs to demonstrate English proficiency.

There are four ways that applicants for the CA Program can demonstrate English language proficiency. These are:

- Achieving an academic IELTS overall score of 6.5 with no test score less than 6.0 in each of listening, reading, writing and speaking no more than 2 years before the date of application. You can also complete a number of other tests that CA ANZ treats as equivalent. For details see Appendix A of the CA Program Candidate Admission Policy and Procedure;
- Passing the CA ANZ Full (Permanent) migration skills assessment which requires demonstration of attainment of a minimum Academic IELTS overall score of 7 with no test score less than 7.0 in each of the four components undertaken no more than 3 years before the date of application (see details at <https://www.charteredaccountantsanz.com/about-us/migration-assessment/australia-immigration/qualification-assessment-criteria/english-language-requirement>);

- Successfully completing at least 1 year of full-time (or part-time equivalent) of approved study in English. For details see Appendix B of the CA Program Candidate Admission Policy and Procedure; or
- Providing evidence of at least 3 years full-time (or part-time equivalent) of paid and/or voluntary employment in an English speaking country within the past 5-years. For details see Appendix B of the CA Program Candidate Admission Policy and Procedure.

4.5 I see you have scheduled some exams over busy periods for some firms, can this be changed?

The benefit of having a timetable designed for flexibility and choice, with shorter subjects delivered more often, means that during busy periods of work candidates will be able to choose a subject timetable path that works best for them and their employer. For example, they could decide to take a term off, or select a shorter subject, or instead, during that busy time, choose a subject without a high-stakes exam at the end of it.

4.6 When should I arrange study leave from my employment?

For candidates wishing to take study leave from their employment, we recommend candidates look at their work requirements in alignment with assessment and exam requirements, and then use this to inform their leave requests directly with their employer.

4.7 Will there be a supplementary exam if candidate's borderline fail their exam attempt?

No. Our program does not offer a supplementary exam paper/session for candidates that failed their main exam as a borderline fail. Subjects will be offered more often so candidates will be able to reattempt their subject in the next available offering.

4.8 Is the CA Program's GradDipCA qualification recognised in New Zealand?

CA ANZ's GradDipCA being a recognised Level 8 qualification under the Australian Qualifications Framework (AQF) is accepted as a comparable Level 8 qualification under the New Zealand Qualifications Framework (NZQF). This means that

CA ANZ's Level 8 Graduate Diploma is recognised under the NZQF as a Level 8 Postgraduate Diploma. It also ensures that all CA ANZ candidates who complete our current and new GradDipCA program have Level 8 qualification mobility between New Zealand and Australia, and across the Qualification Recognition Frameworks of many other countries across the globe.

For further information see external links:

- [NZQA's Country Specific Recognition Arrangements for Australia](#)
- [NZQA's Country Specific Recognition Arrangements for Australia Executive Summary](#)

4.9 What payment options are available for paying CA Program course fees?

Full upfront payment of subject fees is required at the time of enrolment into a subject/module. Payment may be made by credit card (we accept American Express, Visa, Mastercard) or by using a valid employer token, or via FEE-HELP for eligible candidates. Employer token payment arrangements are available for candidates of employers where this has previously been agreed with CA ANZ. For additional information regarding FEE-HELP and eligibility criteria, please see the FEE-HELP FAQs on the [Timetable](#) page.

4.10 What is the best way to start planning my learning pathway?

The timetable is designed to provide flexibility and choice in navigating the subjects, and therefore there are many ways to plan a learning pathway. Below is a suggested approach that may help you more efficiently get started in planning possible learning pathways:

- **Read the CA Program Timetable** which provides the list of subjects on offer each term, important subject milestone dates and co and pre-requisite subject requirements.
- **Decide which areas in accounting you would like to start to specialise in** by selecting your preferred two electives. You may choose to change your elective choices at any time prior to enrolling in them.
- **Consider your personal and employer obligations** to establish if there are any upcoming terms that you do not want to study in or if your employer has a study pathway they wish for you to undertake.

- **Decide when you would like to complete the program by.** This will determine the number of subjects per term you should take.
- **Refer to the enrolment close dates and final assessment results release dates.** Due to timetabling requirements, some subject's results are released on the last day of the post-requisite's enrolment close date. Candidates need to have received their pass result before enrolling in the post-requisite subject. Ensure your pathway scenario planning takes this into account.
- **Consider alternative pathways if you were not successful in achieving a pass in a subject.** It is useful to have these mapped out in case, due to personal circumstances, you are unable to complete a subject successfully in a term.
- **Enrol in your chosen subject(s).**
- **Review your learning pathway before the next enrolment opens.** When coming to the end of the term it's time to consider your situation, the likelihood of your results, your possible learning pathway scenarios, and the subjects on offer.
- This will help you choose your next subject(s).

Our [CA Program Journey Planner Tool](#) will also help you with planning.

4.11 I am a New Zealand or international applicant. When I enrolled in the CA Program I was asked Australian demographic questions, is this correct?

Yes, these questions are intentional and correct and need to be completed by all CA Program candidates. As a registered higher education provider with the Australian Government's Tertiary Education Quality and Standards Agency we are required to ask these questions to all candidates enrolled in our accredited higher education courses in the format specified by the relevant government agency. We appreciate that the Australian centric focus of some of these questions may seem perplexing to New Zealand candidates and others living outside Australia and thank candidates for your understanding in this respect. For related information please refer to the My Capability – Program QRG – Online Subject Enrolment quick reference guide that is applicable to your program available from the [Timetables Fees and Enrolment](#) web page.

5. Mentored Practical Experience (MPE)

5.1 What is Mentored Practical Experience (MPE)?

MPE is one of the two essential components of the CA Program. Both the GradDipCA and MPE must be successfully completed before a candidate is eligible to apply for full CA membership. The MPE component of the CA Program supports candidates to develop and apply their professional and technical competencies on the job, while working under the guidance of a mentor.

5.2 What benefits do I get from MPE?

MPE gives candidates the opportunity to purposefully plan and review their on the job development and it recognises the application of technical and professional skills in a practical working context under the guidance of a mentor who is a fully qualified Chartered Accountant. This plan, practice, review cycle is a valuable skill for Chartered Accountants to use throughout their career.

A mentor provides valuable guidance and support throughout the MPE period. Mentors share their knowledge and experience, help candidates plan and review their development needs and endorse provisional members for full membership when all MPE requirements have been met.

5.3 How do I complete MPE?

To complete MPE, candidates must meet the following three requirements:

- Undertake MPE under the guidance of an [eligible](#) mentor
- Complete three years full-time (or part-time equivalent) experience and not less than 500 days in a relevant accounting role in either a CA ANZ Approved Training Employer (ATE) organisation or Recognised Training Employer (RTE) organisation.
- Demonstrate that they have:
 - Met competency requirements in at least two technical areas (see below) – one technical competency to Level 3 (primary competency) and one technical competency to Level 2 (secondary competency)
 - Met all professional competency requirements to Level 3 (see below)
 - Completed all progress recording and tracking requirements, including attending mentor meetings every six months.

5.4 Is CA ANZ responsible for finding me a mentor?

No. You are responsible for finding your own eligible mentor. It is preferable you have a mentor at your place of work, however if there are no available CAs working within your organisation, you can look at the option of working with an external mentor.

5.5 What are the technical competencies of MPE?

There are 13 technical competencies. These are listed below.

1. Financial accounting and reporting
2. Tax in practice
3. Tax in audit
4. Management accounting and business performance

5. Audit and assurance
6. Technology
7. Data analytics and insights
8. Risk
9. Strategy and performance
10. Financial modelling
11. Financial planning
12. Insolvency
13. Superannuation

5.6 What are the professional competencies of MPE?

There are 5 professional competencies. These are listed below.

1. Self-management, learning and adaptive mindset
2. Collaboration and relationships
3. Communication
4. Critical thinking and decision making
5. Professional values, ethics and attitudes

5.7 How many subjects (cores and electives) can I complete outside approved employment?

All of them. Candidates can separately complete the MPE from the GradDipCA for all or part of their academic journey. However, it is recommended that both are completed concurrently.

5.8 How do I record MPE?

Candidates who became a provisional member on or after 1 September 2022 use the MPE Tracker to record and report their MPE. The MPE Tracker is an online tool and is also used to record a candidate's performance plans and reviews with their mentor. Candidates who became a provisional member prior to 1 September 2022 will continue to use the MPE paper-based logbook to record and report their MPE.

It is important to keep your MPE up to date. CA ANZ performs random annual audits, and you may be selected and asked to provide your logbook/tracker for review. Your mentor will provide final sign-off of your competencies at the end of your MPE period.

5.9 How can I register for MPE?

There is a two-step process for MPE registration: first you must apply for and be approved as a provisional CA member; second you must complete the MPE orientation and registration. Candidates can register for MPE before commencing the GradDipCA. Candidates who complete work experience that meets the requirements of MPE prior to registering for MPE will be able to apply through the [Recognition of Prior Experience](#) process, to have their experience assessed. Prior experience can be recognised to a maximum of 12 months total.

5.10 Do I need to pay to use the MPE tracker?

No. There is no fee for the MPE Tracker.

5.11 If I am employed at a Recognised Training Employers (RTE), do I still use the MPE Tracker?

Yes. All candidates who became a Provisional member on or after 1 September 2022 will use the MPE Tracker. However, candidates employed by an RTE only use limited functionality of the Tracker – they do not need to complete the competency development sections within the MPE Tracker as their employer's inhouse competency development program has been recognised by CA ANZ.

5.12 What happens if I change jobs or mentor during my MPE?

The MPE Tracker is designed in a way that ensures information from candidates and their mentors are logged regularly every six months. By having this information saved in the MPE Tracker, if the relationship ends, the tracker can provide information already submitted to any new parties involved. Making the transition to new mentors or jobs more seamless.

5.13 Where can I find more information on MPE?

Candidates and mentors can find all the resources and information they need about MPE in the Mentored Practical Experience section of the [Knowledge Centre](#). Contact the CA ANZ Member Services Team or email mpe@charteredaccountantsanz.com for specific questions.

6. CA Study Masterclass (CASM)

6.1 What is the value of CASM?

CA ANZ recognises that candidates work in fast-paced, busy and complex environments. As such, candidates are offered additional study support to help them successfully complete the CA Program.

6.2 Why might candidates choose to enrol in CASM?

CASM provides study support for candidates completing the CA Program. A candidate might choose to enrol in CASM, for example, for one of the following reasons:

- They are completing a subject that they are not confident about or do not have regular exposure to in their day jobs.

- They are taking a fast-track approach by completing 2 subjects concurrently and would like some extra support to help them with the workload.
- They are scheduled to complete a CA Program subject during a busy period at work and they believe the extra study support will help them be more focused in their studies.
- They have additional pressures outside work that are affecting their studies and could use the extra support that CASM provides them.

Employers may choose to sponsor CASM for their employees as part of their employer value proposition or on an individual basis for any of the above reasons.

6.3 How are the CA Program and CASM different?

The CA Program is designed to develop work ready candidates and includes all the necessary and relevant information required to successfully complete the CA Program and become a Chartered Accountant. CASM is designed to provide study support for candidates completing the CA Program. It does this by providing an environment for focused CA Program study, and access to a CA ANZ facilitator and CA ANZ-developed materials that complement the CA Program. CA ANZ has established internal controls to ensure that candidates who enrol in CASM do not have access to additional information that would unduly advantage them over a candidate that does not enrol or participate in CASM.

6.4 How does CASM reflect the principles of the CA Program?

Two of the key principles of the new CA Program are flexibility and choice, and consistency across subjects. CASM reflects this as follows:

Flexibility and choice:

- Candidates can choose to attend the ongoing support workshops, including the final workshop or only the final workshop.
- The final workshop can be attended virtually or face-to-face (noting on-site workshops will be subject to availability and COVID-19 uncertainties and restrictions).
- On-demand recordings can be accessed throughout the subject.

Consistency:

Each subject has 2 stream options:

- Ongoing study support option, which includes regular 2–3 hour workshops, a final 5–6 hour workshop and on-demand recordings.
- Intensive option, which includes the final workshop only.

6.5 Why are CASM webinars no longer available?

The intent of the CASM webinar series was to provide access to additional study support for candidates who could not attend an in-person/face-to-face workshop. Now that all CASM options are delivered virtually, access is no longer a limitation and an additional offering is no longer required.

In addition, CASM recordings will be available to support candidates who miss a workshop.

