



## CA PROGRAM

# Candidate Assessment and Grading Policy and Procedure

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| <b>Document ID</b>       | Assessment and Grading Policy and Procedure<br>[07-03-00-50-P] |                        |                 |
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## POLICY STATEMENT

This document sets out the academic principles and overarching rules, expectations and procedures applicable to candidate assessment and grading in all higher education qualifications awarded by Chartered Accountants Australia and New Zealand (**CA ANZ**).

## POLICY INTENT

CA ANZ is committed to the principle that good assessment promotes learning and is fair, criterion-referenced, authentic, and provides useful formative feedback. CA ANZ is also committed to awarding grades underpinned by robust and consistent criteria and standards. This document, in setting out the academic principles and overarching rules, expectations and procedures applicable to candidate assessment and grading, assures the integrity, validity, consistency, fairness, transparency, continuous improvement and overall quality of assessment, assessment feedback, and grading processes in CA ANZ higher education delivery.

## POLICY

### 1. SCOPE

#### When is this document relevant?

- 1.1 This document applies to the following in relation to all current and future higher education qualifications awarded by CA ANZ through its Chartered Accountants Program (**CA Program**) except as noted at 1.2:
- initial development of assessment tasks, marking rubrics and marking guides;
  - internal and / or external moderation and review of assessment tasks, marking rubrics and marking guides;
  - Implementation and marking of assessment tasks;
  - Feedback to candidates concerning assessment tasks;
  - Application of approved special consideration, review, moderation and approval of final grades for release;
  - Release of final grades<sup>1</sup>.

<sup>1</sup> For information concerning assessment review candidates should consult the CA Program's [Candidate Assessment Review Policy and Procedure](#). For academic grievances concerning assessments and grades candidates should consult the CA Program's [Candidate Complaints, Grievances and Appeals Policy and Procedure](#).

- 1.2 The information in this document at 2.8, 3.1 dot point 6 and 3.9 dot point 1 only applies to Higher Education qualifications awarded by CA ANZ and accredited from the date of approval of this document.
- 1.3 This document does not apply to policy and processes concerning access to candidate's review of assessment results (marks and/or grades) which are covered by the CA Program's [Assessment Review Policy and Procedure](#).

### Who is covered by this document?

- 1.4 This document applies to all CA ANZ staff with responsibility for assessment, assessment feedback, and results processing in current and future Higher Education qualifications awarded by CA ANZ. It also applies to all candidates enrolled in current and future Higher Education qualifications awarded by CA ANZ.
- 1.5 This document applies to CA ANZ, its subsidiaries, affiliates and controlled entities, including the New Zealand Institute of Chartered Accountants (together, the **CA ANZ Group**), defining management requirements at all levels and in all jurisdictions where the CA ANZ Group operates.
- 1.6 This document applies to the CA ANZ Group and all CA ANZ Group employees, contractors, agents and officers (**CA ANZ Group Personnel**).
- 1.7 The policy and procedures set out in this document do not replace or modify procedures or any other responsibilities which may arise under CA ANZ's constitutional documents namely, the CA ANZ Supplemental Royal Charter, By-Laws, Regulations and the NZICA Rules.
- 1.8 The policy and procedures set out in this document do not replace or modify procedures or any other responsibilities which may arise under statute or any other law.

## 2. POLICY

### 2.1 Principles

The design, delivery, administration and governance of assessment, assessment feedback, and results processing in current and future Higher Education qualifications awarded by CA ANZ is undertaken in accordance with the following principles to ensure maintenance and assurance of academic standards and quality, and to support continuous improvement.

- (a) Assessment is **fair and valid**. This principle is achieved when:
  - assessment tasks are designed and implemented to: (a) be appropriate to the mode of delivery and (b) minimize opportunities for academic misconduct, including plagiarism and all other forms of cheating (including contract cheating), in accordance with the CA Program's [Academic Integrity Policy and Procedure](#);
  - reasonable adjustments are made to cater for temporary or permanent special needs of candidates that may arise from illness, disability or from unforeseen circumstances, without compromising academic standards;
  - The expected time commitment for an average candidate to achieve a passing grade in the subject as outlined in the CA Program's [Higher Education Course Development, Review and Improvement Policy and Procedure](#), where 1 credit point is associated with 8-10 hours of study, is considered when planning and scheduling assessment tasks; and
  - assessments are marked and/or graded by appropriately experienced assessors under conditions where the reliability and validity of grading can be assured through strategies that may include, but are not limited to, the use of marking guides / rubrics, sample marking and auditing.

- (b) Assessment is **criterion-referenced** and is aligned with course and subject learning outcomes and learning activities to promote and assure learning. This principle is achieved when:
- assessment tasks are designed to assess the stated subject<sup>2</sup> learning outcomes; and
  - assessment tasks are allocated marks and/or grades by reference to predetermined criteria and standards based on the expected learning outcomes.
- (c) Assessment is **authentic**. This principle is achieved when:
- assessment tasks require application of knowledge and skills to authentic cases and problems; and
  - assessment types are sufficiently extensive and varied to ensure that all learning outcomes for the subject are assessed.
- (d) Assessment practices are **transparent**. This principle is achieved when:
- candidates are provided with timely, accurate and comprehensive information about assessment tasks to ensure that the standards against which student work will be assessed are clearly understood; and
  - candidates are provided with feedback about formative assessment outcomes and have an opportunity to raise grievances about assessment in accordance with the CA Program's [Candidate Complaints, Grievances and Appeals Policy and Procedure](#).
- (e) Assessment **promotes learning**, and outcomes are used to evaluate and improve teaching. This principle is achieved when:
- candidates are provided with information that clearly explains assessment requirements;
  - candidates are provided with feedback explaining their level of attainment in formative assessment tasks;
  - candidates actively engage with assessment tasks, including ensuring that they understand what the assessment task requires and the criteria by which it will be assessed, and allocate enough time to submit / complete the assessment on time;
  - candidates ensure that they comply with the CA Program's [Academic Integrity Policy and Procedure](#);
  - teaching staff review and evaluate individual assessment outcomes for continuous improvement; and
  - overall assessment practices are reviewed regularly, taking into account candidate feedback from regular, anonymous satisfaction surveys.
- (f) Assessment **maintains academic standards**. This principle is achieved when:
- individual assessment results are reviewed and approved by appropriately qualified staff in accordance with a quality assurance system for monitoring assessment standards and consistency;
  - final grades are reviewed, interrogated and approved by the CA ANZ Education Board Examiner's Panel sub-committee with oversight of all decisions and recommendations by the CA ANZ Education Board; and
  - external benchmarking is conducted periodically with findings used to inform continuous improvement.

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2 The term subject has the same meaning as 'module', 'unit' and 'unit of study'.

## 2.2 Assessment Design

Assessment design is critical to assuring that assessments are fit for purpose to facilitate candidates to meet learning outcomes for courses and subjects and measure the achievement of learning outcomes. Assessment design occurs during new course development and course review for the purpose of re-accreditation. It also occurs regularly across the period in which a course is delivered in response to course monitoring and review as part of continuous improvement.

## 2.3 Group-based learning activities and group assessment

Working in groups is important for developing a range of important skills essential for the workplace of the future. Assessment of group-based learning activities may include both group assessment tasks, where candidates collaborate to submit an assessment and those contributing to the assessment task receive the same result for that assessment, and individual assessment tasks, where individual candidates prepare and submit an assessment task based on a group-based learning activity and receive an individual result for the assessment.

## 2.4 Special Consideration in Assessment<sup>3</sup>

CA ANZ recognises that candidate performance in an assessment may at times be affected by serious conditions beyond their control, including misadventure, accident, illness, or a range of other extenuating circumstances. CA ANZ gives special consideration to candidates whose performance is demonstrated to be affected by serious misadventure, accident, illness, or other extenuating circumstances to ensure that assessment of all candidates at CA ANZ is equitable and fair, and that all candidates have the opportunity to demonstrate that they have achieved learning outcomes to a satisfactory level.

Circumstances for which special consideration may be granted at CA ANZ are unexpected events that:

- the candidate could not be reasonably expected to have controlled, anticipated, avoided or otherwise guarded against; and
- demonstrably impact the candidate's capacity to effectively complete learning activities and assessment tasks, or to achieve a level of attainment that would be expected based on their previous performance.

All requests for special consideration must be supported by certified documentation / evidence<sup>4</sup>. To be considered as a basis for special consideration a candidate must provide evidence that the circumstance meets all of the following criteria:

1. that the circumstance has occurred; and
2. that the circumstance is serious, understood as a circumstance that has completely prevented the candidate from engaging with their studies for at least three days within a study period, or has prevented the candidate from completing an examination at the scheduled time; and
3. that the timing of the circumstance relates to the timing of the learning activity and / or assessment, recognising that the temporal impact of circumstances will vary; and
4. that the candidate could not be reasonably expected to have controlled, anticipated, avoided or otherwise guarded against<sup>5</sup> the circumstance.

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3 For further information refer to the *CA Program Special Consideration Guidance Notes for Candidates* published on the [CA Program Policy web page](#).

4 Where CA ANZ is aware of an event occurs that has impacted part or all of a cohort of candidates CA ANZ will notify impacted candidates about the special consideration evidence that is to be provided and the procedures to be followed to apply for special consideration. The procedures set out in this notice will override the procedures set out at 3.5 below.

5 An example of a circumstance that a candidate could not have anticipated or guarded against in relation to transport, would be an accident, weather event or industrial matter that caused disruption and/ or cancellations on the transport network at short notice.

Circumstances that may be accepted as a basis for special consideration include, but are not limited to:

- medical conditions or events, arising from illness, trauma, or accident that result in impairment or incapacity;
- significant adverse events outside a candidate's control (e.g., natural disasters or terrorism-related events);
- significant sporting or cultural commitments, either where a candidate has been selected to represent or participate in a state, national or international event or is required to be involved in a ceremony or significant cultural activity of a unique nature;
- significant community service commitments (e.g., military or military reserve commitments where a where a candidate is required to attend a compulsory exercise, or emergency service commitments where a candidate is required to attend an emergency situation);
- legal commitments, including jury duty or other matters where a candidate is compelled to engage with a formal legal process (e.g., the candidate is subpoenaed to attend a court, tribunal or hearing);
- substantial and unanticipated disruption<sup>6</sup> to employment and/or living arrangements;
- technology related issues during an online assessment that prevented the completion of the assessment and/or had a significant negative impact on assessment performance; or
- other compassionate and/or compelling grounds.

Routine demands and circumstances are not ordinarily considered to be grounds for Special Consideration. Such routine matters include, but are not limited to:

- predictable and routine demands of employment and employment related travel;
- routine, minor transport delays that could reasonably be predicted / expected;
- difficulties adjusting to work/study balance, including stress or anxiety associated with completing learning activities and / or assessments;
- predictable and routine financial requirements, such as rent or mortgage repayments, that could reasonably be predicted / expected during the period of candidature, where there has been no substantial and unanticipated disruption to the candidate's financial situation, as candidates are expected to have planned to be able to support their routine financial requirements prior to enrolling in the course;
- discretionary extracurricular and / or social activities such as planned personal holidays, informal sporting activities and social events (e.g. weddings);
- difficulties with the language in which the course is delivered;
- misunderstanding, misreading or misinterpreting the scheduling or requirements of learning activities and / or assessment tasks;
- scheduled and / or anticipated requirement to change address / move, such as changes related to known visa requirements;
- routine family and social responsibilities, where alternative arrangements can reasonably be expected to be planned in advance;
- any serious circumstances known to exist prior to enrolling in a subject should be notified in accordance with the CA Program's [Candidate Assistance Policy](#) so that reasonable adjustments can be made to support the candidate through the course (see also CA Program's [Candidate Inherent Requirements Statement](#)).

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<sup>6</sup> This may include circumstances associated with the impact of severe weather events on housing requiring the candidate to move house at short notice or an unanticipated circumstance that impacts the viability of a company and results in the candidate becoming unemployed at short notice resulting in significant study disruption or financial hardship impacting on the candidate's ability to continue their studies.

Outcomes of a successful application for Special Consideration may include:

- extension to an assessment due date;
- provision of an additional assessment, such as a supplementary assessment that may be used when a candidate has completed a scheduled assessment but further assessment is deemed warranted to assure that learning outcomes have been achieved;
- provision of an alternative assessment, such as a replacement assessment that may be used when a candidate has been unable to complete a scheduled assessment; or
- other reasonable adjustments as determined to assure that the learning outcomes are achieved.

## 2.5 Extension of Assessment Submission Due Date and Late Submission of Assessments

Due dates for assessments are determined as part of the assessment design process to ensure that learning is scaffolded and that candidates receive timely feedback on their work. In accordance with the principles of equity and fairness, where all candidates are afforded the same opportunities to demonstrate the achievement of learning outcomes, it is expected that all candidates will have the same time to prepare assessments. It is therefore expected that in ordinary circumstances candidates will submit assessments in accordance with the published schedule for assessment submission.

## 2.6 Length / Duration of Assessments

Each assessment is associated with length / duration requirements. These may be described in number of words (e.g. written assignments), minutes (e.g. audio-visual presentations) or other metrics as appropriate to the type of assessment. In accordance with the principles of equity and fairness, where all candidates are afforded the same opportunities to demonstrate the achievement of learning outcomes, it is expected that all candidates will prepare assessments in accordance with published assessment length / duration requirements. Penalties are applied to assessments that exceed the notified length/duration by more than 10%<sup>7</sup>.

## 2.7 Supplementary Assessment

Supplementary assessment refers to the use of additional assessment offered to candidates on a discretionary basis to give them an additional opportunity to demonstrate that they have achieved the learning outcomes.

## 2.8 Assessment Benchmarking

Assessment benchmarking is undertaken to facilitate continuous improvement and to ensure that higher education assessments used in the CA Program meet and exceed industry standards. Assessment benchmarking at CA ANZ is undertaken periodically and is reported to the Education Board Teaching and Learning Panel through a consolidated annual report. Proposals for assessment changes as a result of external benchmarking are reviewed, approved and implemented in accordance with the CA Program's [Higher Education Course Development, Review and Improvement Policy and Procedure](#).

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### 7 The penalties applied to assessments that exceed the notified length/duration are as follows:

*If exceeding more than 10% and up to 25% length/duration:* 5% of the available marks will be deducted from the final mark. For example, if the assessment is marked out of 60 then all material submitted for assessment will be marked and 5% of the available marks (i.e. 3 marks) will then be deducted.

*If exceeding more than 25% length/duration:* the final mark will be based only on the submitted content up to the notified assessment length/duration and 5% of the available marks will be deducted from the final mark.

### 3. PROCEDURES

#### 3.1 Assessment Design

The design of assessment tasks includes consideration of the following:

- the selection and development of authentic assessment tasks aligned to learning outcomes and learning activities that require the application of skills and knowledge to current, real world problems;
- the requirements of the assessments and the weighting of the assessments are calibrated to the time and effort required for candidates to complete the task, based on the CA ANZ CA Program guidelines for candidate workload (see CA Program's [Higher Education Course Development, Review and Improvement Policy and Procedure](#));
- marking criteria and assessment rubrics to be used to assess the achievement of the learning outcomes for the assessment tasks are aligned with the learning outcomes and are pilot tested and moderated prior to distribution and use;
- the approach for providing feedback to candidates concerning formative assessments that explains the marks and/or grades that they have been awarded and that guides their development of skills for lifelong learning is planned in advance and communicated to candidates;
- If active participation is used for assessment, explicit marking criteria are provided, and marks and/or grades are recorded against these criteria. Marks and/or grades are not awarded for attendance without active engagement;
- all standard subjects will ordinarily have at least three assessments with:
  - i. a low-stakes, formative assessment within the first three weeks of the study period to provide timely and constructive feedback and to support early identification of candidates at risk for the purpose of identifying support needs; and
  - ii. no single assessment task ordinarily accounting for more than 60% of the final result for the subject.
- It is recognised that alternative assessment tasks may be required to accommodate a range of individual candidate circumstances. Where alternative assessment tasks are required these will be designed to allow candidates to demonstrate the same learning outcomes as those completing the original assessment task.

#### 3.2 Group-based learning activities and group assessment

The following apply when group-based learning activities are assessed:

- where group work is used in a subject, the total weighting of all group assessments will not ordinarily exceed 20% of the final result for the subject; and
- candidates are provided with clear information about the expectations of group work at the beginning of the study period which specifically explains:
  - i. why group work is being used in the subject with reference to learning outcomes and skills to be developed;
  - ii. how individual group members will be allocated a mark and/or a grade for the group work;
  - iii. how candidates will be allocated to groups;
  - iv. the roles, responsibilities, and expectations of group members;
  - v. how to manage group meetings and record group decisions, including how communication between group members will be managed, task allocation and agreed timelines;
  - vi. how to manage, document and resolve issues between group members; and

- vii. the documentation concerning a candidate's group membership, and confirming their understanding of the assessment processes, that will be collected and held by the nominated responsible officer<sup>8</sup>.

### 3.3 Assessment Delivery

The assessment process must be carried out in accordance with the key principles of fairness, validity, transparency, academic integrity and timely feedback to ensure that assessment promotes learning. The key elements of the assessment process are:

- the requirements of assessments, including method of submission and due dates, the weighting of assessments, the marking criteria and the plan for provision of feedback are communicated to candidates through the Learning Management System (LMS) before the start of teaching in each study period. Assessment rubrics are made available to candidates when assessment pre-release is issued. Variation to an assessment task(s) after this time will only be made in exceptional circumstances and any variations must be approved by CA ANZ Education Board Teaching and Learning Panel and notified in writing to all affected candidates;
- moderation is a quality assurance process for ensuring appropriate assessment and consistent marking and grading of student work. Moderation is always used during the construction of assessments and examinations and is used to ensure that assessors apply marking guides and rubrics consistently:
  - i. before marks and/or grades are awarded to assessment tasks (pre-assessment) to ensure assessors have a shared understanding of the assessment criteria and standards; and
  - ii. after marks and/or grades are awarded to assessment tasks and before the release of results to candidates (post-assessment) to verify that individual assessors have applied the relevant criteria and standards consistently. The process and outcome of post-assessment moderation is reported to the CA ANZ Education Board Examiner's Panel.
- Scaling refers to a systematic adjustment of a set of results for a subject to ensure that the marks and/or grades attained by candidates properly reflect their achievements. Scaling is used in exceptional circumstances to ensure that the pass rates for a subject are maintained at expected levels based on previous student performance over an appropriate time period (e.g. 3 years). Exceptional circumstances are circumstances that impact all or part of a cohort of candidates enrolled in a subject that (a) could not be reasonably foreseen; and (b) were not resolved in enough time to avoid impacting candidates' performance<sup>9</sup>. Scaling requires academic judgement and is applied only after all assessment results have been moderated verifying that the assessment criteria have been applied consistently. If used, scaling is applied to the final subject results of all candidates identified as impacted by the exceptional circumstances and not to a subset (e.g., those in a high fail range), with the exception of results that have been awarded zero due to non-submission, and is based on an agreed algorithm (e.g., addition of an agreed number of marks and/or the application of an agreed grade). Where scaling is used, the process and outcomes (i.e., adjusted marks and/or grades) are reported to the CA ANZ Education Board Examiner's Panel who review and, if warranted, approve the process.
- Results for each subject are awarded according to the grade table listed in Appendix A).
- Candidates are provided with feedback on their performance of all assessment tasks apart from final subject examinations where feedback:

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<sup>8</sup> Refer to CA Program Academic Delegation Schedule.

<sup>9</sup> For example, such a situation may arise where a documented technology failure impacted all candidates enrolled in a subject for an extended period of time.

- i. is timely, provided within 10 (ten) business days of the due date for submission of the assessment;
  - ii. clearly explains / justifies the grade awarded for the assessment against the published assessment criteria and assists candidates to identify areas for improvement.
- Candidates may request a review of an assessment in accordance with the CA Program's [Candidate Assessment Review Policy and Procedure](#) and may subsequently appeal assessment review decisions in accordance with the CA Program's [Candidate Complaints, Grievances and Appeals Policy and Procedure](#).

### 3.4 Review and Approval of Subject Results

Review, approval, and authorisation of release of results is the responsibility of the CA ANZ Education Board Examiner's Panel under delegated authority from the Education Board and is undertaken in accordance with the dates for release of results for each study period that are published on the CA Program's web page. The CA ANZ Education Board Examiners Panel reviews and interrogates subject assessment and examination results, and final grade recommendations provided by the Responsible Officer or their authorised delegate in order to:

- determine the mark and/or grade to be awarded to each candidate, or, where this is not possible, to determine the alternative assessment to be offered to a candidate.
- approve the release of final results to candidates; and
- identify opportunities for improvement in the assessment, assessment feedback and/or results processing processes.

### Special Consideration in Assessment<sup>4</sup>

3.5 Candidates who consider that their performance in any in-term or end-of-term assessment task<sup>10</sup> has been adversely affected<sup>11</sup> by exceptional circumstances beyond their control may be eligible for special consideration. If granted, the special consideration will take the form as determined by the CA ANZ Responsible Officer (or their authorised delegate). This may include (but is not limited to) an assessment extension; an alternate replacement assessment or an additional/supplementary assessment; and/or any other special provision or arrangement.

### 3.6 When to apply for special consideration

- Candidates should apply for special consideration as soon as possible after the circumstances become known and normally at least five business days before the assessment due date<sup>12</sup>.
- *In-term assessments note:* Candidates who submit assessments after the due date without a prior approved extension due to special consideration are understood to be receiving an unfair advantage over other candidates through having extra time to complete their assessment tasks<sup>13</sup>.

<sup>10</sup> Supplementary exams are discretionary assessments and unlike 'in-term' and 'end-of-term' assessments participation in an offered supplementary exam is optional. As supplementary exams are discretionary the special consideration policy provisions herein do not apply and therefore applications for special consideration applications cannot be accepted. In the unlikely event that CA ANZ has evidence that a technology-related problem has significantly affected the delivery of the supplementary exam we will notify impacted candidates of this and the action that will be taken to address the problem.

<sup>11</sup> 'Adverse effects' include, but are not limited to, circumstances that result in a candidate being unable to complete an assessment at all, being unable to complete an assessment by the scheduled due date; or being unable to perform an assessment at the level that they are capable of performing, indicated by performance that is below their general level.

<sup>12</sup> For details on special consideration applications that may be accepted later refer to *CA Program Special Consideration Guidance Notes for Candidates* published on the [CA Program Policy web page](#).

<sup>13</sup> Academic penalties are applied to the marks and/or grades awarded to late assessments unless there is an approved extension to the due date. Assessment items submitted up to and including three calendar days after the due date may be subject to a penalty of 10% per day for every day or part thereof after the due date (maximum penalty 30%) unless an extension of time for submitting the item has been approved. Assessment items submitted more than three calendar days after the due date without an approved extension may not be accepted and may receive a fail grade with no mark.

- Candidates who experience serious medical or non-medical<sup>14</sup> circumstances that prevent them from completing the assessment should apply for special consideration attaching required documentation normally within five business days of the assessment due date.
- Candidates who experience technology-related issues during an online exam that prevented them from completing the exam or significantly negatively impacted their exam performance should apply for special consideration attaching the required documentation unless they have been notified by CA ANZ to do otherwise (see 3.9).
- Later applications for Special Consideration may be accepted at the discretion of the General Manager CA Program (or their authorised delegate) but will not normally be accepted after results have been released<sup>12</sup>.

### 3.7 How to apply

A candidate who seeks to apply for special consideration initiates the process by lodging a Special Consideration application online via *My Capability* attaching all supporting documents.

#### *Supporting documents*

Accompanying supporting documents must provide appropriate and sufficient evidence that is certified where possible to demonstrate that the circumstance meets the criteria specified at 2.4 above. Applications that do not include supporting documentation will be returned to the candidate as they cannot be processed further<sup>15</sup>.

Examples of documents to support an application for special consideration include, but are not limited to:

- medical certificates and letters from medical professionals
- letters from a social worker, lawyer, or psychologist
- death notices or death certificates and evidence of relationship to the deceased
- police reports
- certified statutory declarations from candidates or relevant others, such as employers
- notifications from government and non-government authorities, such as defence services, legal services and emergency service organisations.

Medical and professional certificates must state that the individual was unfit to complete work for an assessment **on** or **before** the relevant due date and cannot be signed by a member of the individual's family or the individual's employer.

Applications for special consideration due to technology-related issues during an online assessment that prevented completion of the assessment or significantly negatively impacted assessment performance should:

- make clear that the technology-related issues were reported during the assessment to CA ANZ's IT Support Services, Member Support Services, and/or online exam service provider; or
- provide a statutory declaration that states the nature of the technology-related issues experienced and if applicable include evidence of any local area service outages.

### 3.8 Special consideration outcomes

A candidate who applies for special consideration within the standard timeframes indicated above will receive a response from CA ANZ normally within five (5) business days advising of the application outcome, required further information (if any), or the anticipated timeframe for when an application outcome will be advised.

<sup>14</sup> Examples of non-medical circumstances include compassionate grounds (including hardship/trauma); military, jury, emergency service; Elite Athlete obligations; obligatory religious or faith-based commitments; or significant difficulties with technology (that could not be anticipated or prevented) during an online assessment.

<sup>15</sup> The only exception to this is where candidates have been directly advised by CA ANZ that this requirement is waived as may occur, for example, where technology-related problems are known to have affected an assessment.

The Responsible Officer or their authorised delegate will review the Special Consideration application, considering the circumstances of the individual candidate, the evidence presented concerning the severity and timing of the event, the candidate's performance in other assessments in the subject (if available) and / or other subjects already completed, and the candidate's history of previous applications for special consideration.

### 3.9 CA ANZ's application of block Special Consideration to a cohort of candidates

In response to serious, unexpected and uncontrollable adverse circumstances that are likely to affect an identified cohort of candidates CA ANZ's authorised delegate may grant special consideration in the form as determined by the CA ANZ.

Such block special considerations may be granted in the case of a natural disaster, technology outage, or other event<sup>16</sup> that is likely to affect all or an identified cohort of candidates where it is deemed by CA ANZ as unnecessary to require all candidates to prepare a Special Consideration application.

In the event of granting a block special consideration the Responsible Officer or their authorised delegate must ensure that:

- i. Within two (2) business days of the event CA ANZ notifies the impacted cohort of candidates of its intention to consider applying a block special consideration due to the adverse circumstances experienced. This notice will make clear when related further information will be advised;
- ii. the details of any block special consideration applied (reason, length, characteristics of those receiving the extension) are reported to the CA ANZ Education Board Examiner's Panel.

### Supplementary Assessment

3.10 Supplementary assessment may be offered by CA ANZ in circumstances where it is necessary to collect additional evidence concerning a candidate's proficiency. This may occur in situations where the Education Board Examiners Panel, having reviewed the candidate's performance, determines that supplementary assessment is to be offered.

3.11 In cases where a candidate has been offered a supplementary assessment the candidate will be awarded an interim administrative grade such as 'In Progress' or 'Pending' until the completion of the supplementary assessment process.

3.12 Where a candidate achieves a satisfactory standard in the supplementary assessment their grade will be resolved to a 'Pass' grade. If candidates do not achieve a satisfactory standard in the supplementary assessment their grade will be resolved to a 'Fail' grade.

A candidate who received a Fail grade in a subject who subsequently passes an offered supplementary assessment, is eligible to be awarded only the grade of 'Pass' and is not eligible for consideration of the award of Merit<sup>17</sup>.

## 4. RESPONSIBLE OFFICER

**Group Executives** or their authorised 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 authorised 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.

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<sup>16</sup> For example earthquake, flood, fire, communicable disease event, IT server outage, etc.

<sup>17</sup> Please note: Supplementary assessment is awarded by the Education Board Examiner's Panel to provide an additional opportunity for candidates to demonstrate that they have achieved the learning outcomes. Supplementary assessment is distinguished from alternative assessment which may be awarded to candidates with approved Special Consideration so that they can complete a replacement, alternative assessment because they were unable to undertake the original scheduled assessment due to exceptional circumstances. In these situations the candidate will be awarded their entitled grade according to the Grade Table presented in Appendix A.

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

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

**Responsible Officer** for the course or their authorised delegate is the academic staff member responsible for:

- oversight of all assessment, feedback and grading processes to assure compliance with the principles and practices outlined in this document;
- regular monitoring and review of assessment, feedback and grading processes so as to proactively identify areas for improvement and, where necessary, oversee the preparation of change proposals in accordance with the CA Program's *Higher Education Course Development, Review and Improvement Policy and Procedure*, and oversee the implementation of approved changes.
- oversight of implementation and quality monitoring of approved course and subject changes consistent with CA ANZ CA Program policies and procedures.

**CA ANZ staff**, contractors, associates and candidates are responsible for being aware of and complying with this document.

## 5. 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.

**Active participation** means an assessment in which marks and/or grades are allocated for active participation in class or during online or out-of-class activities. Examples include, but are not limited to, participation in formal discussions, workshops or webinars, class presentations, role plays, peer assessment, and other reflective and collaborative activities. Marks and/or grades are not awarded for attendance without active engagement.

**Alternative assessment task** means a reasonable variation to a prescribed assessment implemented to accommodate a candidate unable to undertake the standard assessment task for reasons not under their control. The manner of the variation(s) will, as far as possible, maintain the integrity of the original assessment task and ensure parity with other candidates completing the original assessment task so that the alternative assessment allows candidates to demonstrate the same learning outcomes as those completing the original assessment task.

**Assessment** means a process undertaken to determine whether a candidate has achieved the expected learning outcomes and may include a range of written and oral methods and practice or demonstration. Along with learning activities, assessment tasks contribute to volume of learning.

**Australian Qualifications Framework (AQF)** means Australia's national policy for regulated qualifications as updated from time to time. The AQF encompasses higher education, vocational education and training and school education. It provides for national recognition and a consistent understanding of what defines each qualification type and incorporates by reference the following AQF policy documents: AQF Levels Criteria and AQF Qualification Type Descriptors; AQF Qualifications issuance Policy; AQF Qualifications Pathways Policy; AQF Qualifications Register Policy; and AQF Qualification Type Addition and Removal Policy.

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

**Benchmark** means a point of reference against which something may be measured. Benchmarks may be used to compare performance with those of identified comparators and / or provide a

performance target.

**Benchmarking** means a structured process of searching for practices that lead to excellent performance so as to identify benchmark targets, observing and exchanging information about them, adapting the practices of the organisation to the benchmark, and implementing the amended practice.

**CA ANZ academic staff** are defined as persons appointed by CA ANZ on a full-time, part-time, casual salaried or contracted basis to undertake an academic leadership, teaching, assessment, advising, supervision and/or research function for a current or planned CA ANZ higher education course.

**CA ANZ award course** means a CA ANZ course accredited by TEQSA that leads to CA ANZ awarded higher education qualification.

**Candidate** means a person enrolled in the accredited Graduate Diploma of Chartered Accounting qualification.

**Course of study (“course”)** means a coherent sequence of subjects / units of study / modules leading to the award of a qualification. Courses of study are sometimes known as 'programs'.

**Credit Point** refers to a measure of candidate workload for a subject of study / subject. Credit points are gained by candidates enrolled in award courses when subjects are successfully completed. When accumulated credit points form one measure of the total requirements of a course.

**Credit transfer** means a process that provides candidate with agreed and consistent credit outcomes for completed components of a course of study based on identified equivalence in content and learning outcomes between matched courses of study.

**Criterion Referenced Assessment** means the use of defined objective criteria against which candidate performance is measured.

**Deferred assessment** means an alternative assessment granted on a discretionary basis where serious or extenuating circumstances prevent a candidate from undertaking an examination on the scheduled date.

**Examination** means any assignment, written or observed practice, or other written paper which is scheduled and conducted under time-limited conditions.

**Fair assessment** means assessment that is appropriate for the AQF Level of the course, is reasonable for candidates' level of progression through the course and where candidate work is assessed according to published criteria and standards (i.e. is transparent).

**Final examination** means an examination scheduled at the conclusion of a teaching period.

**Formative Assessment (assessment for learning)** means an assessment used to monitor candidate learning and to provide ongoing feedback that can be used by instructors to improve their teaching and by candidates to identify areas of strengths and weaknesses and target areas to improve their learning. Formative assessments take place during the subject, rather than at the end of the subject, and are generally 'lower stakes' or zero-weighted meaning the assessment mark/grade value has a lower or no impact on the overall subject result.

**Group-based learning activities** means learning activities designed to be undertaken collaboratively by two or more candidates.

**Group assessment.** Group-based learning activities may be assessed individually, where each group member is awarded a mark and/or grade that partly or wholly reflects their individual achievement of the intended learning outcomes, or at a group level, where each group member is awarded a mark and/or grade that partly or wholly reflects the work of the group and is the same for each group member.

**Invigilated examination** means an examination conducted under supervision to ensure that candidates perform the task in accordance with specified rules and procedures.

**Learning Activities** mean the intentional, meaningful and useful activities that candidates engage with in a subject that are designed to ensure that the subject learning outcomes are met. Learning activities require candidates to interact with subject content and include, but are not limited to, listening to and/or watching a live or recorded talk, engaging with a written or visual text, engaging

with multimedia, or a combination of these. Along with assessment tasks, learning activities contribute to volume of learning.

**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.

**Low stake assessment task** means an assessment that is scheduled early in a study period and contributes no more than 10% of the total marks for a unit, and is used to identify the standard of knowledge within a cohort and/or to identify individual candidates at risk of poor performance so that additional support can be provided.

**Mid-semester test** means an invigilated examination scheduled during the teaching period.

**Mode of delivery / Mode of Study** means the range of options for study available to students, e.g. attendance face-to-face on site at a workshop; eLearning (virtual or online learning) either synchronous (i.e. with a group of individuals engaging at the same time in a scheduled learning activity) or Asynchronous (i.e. self-paced); mixed (or blended) delivery, etc.

**Moderation of Assessment** means quality assurance, control processes and activities such as peer review that aim to assure consistency or comparability, appropriateness, and fairness of assessment judgments and / or the validity and reliability of assessment tasks, criteria and standards. Moderation of assessment processes establishes comparability of standards of candidate performance across, for example, different markers, locations, subjects, providers and/or courses of study.

**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.

**Recognition of prior learning** means a process through which eligibility for the award of credit is assessed, through assessment of formal, informal and non-formal learning.

**Special Consideration** means a process intended to ensure equitable academic outcomes for candidates whose performance in an assessment task, or whose course progression more generally, has been significantly affected by documented circumstances beyond their control, such as illness, misadventure or other circumstances

**Subject** means a component of an award course with specified learning and assessment requirements for which a final result (mark and/or grade) is awarded upon completion. Subjects collectively make up a course of study and are also known as 'modules', 'units' or 'units of study'. Subjects may also be offered alone as 'non-award study' rather than as part of a course of study.

**Subject Learning Outcome (SLO)** means a statement clearly stating what candidates are expected to learn and/or skills they are expected to acquire as a result of successfully completing the subject and be able to demonstrate upon successful completion of the subject.

**Subject Outline** means a document that defines the content, learning objectives, teaching and learning approaches, assessment requirements and texts for a subject.

**Summative Assessment (assessment of learning)** means an assessment designed to evaluate the candidate's learning against subject learning outcomes. Summative assessments are often 'high stakes', meaning the assessment mark/grade value has a higher impact on the overall subject result.

**Supplementary assessment task** means an additional assessment offered on a discretionary basis to allow a candidate to demonstrate that they have achieved the learning outcomes.

**Volume of Learning** is used within the AQF as a measure of the complexity of a qualification based on the level and qualification type to determine the depth and breadth of the learning outcomes of a qualification. The volume of learning identifies the notional duration (expressed in equivalent full-time years) of all activities required for the achievement of the learning outcomes specified for a particular AQF qualification type.

## 6. RECORDS

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

## 7. RELATED DOCUMENTS

CA ANZ Supplemental Royal Charter, By-Laws, and Regulations (and the NZICA Act 1996 and the NZICA Rules if they apply to the candidate), Privacy, Data Management and Retention-Policy, Document Control Procedure, Records Management Procedure, Privacy Policy, 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 web page → [www.charteredaccountantsanz.com/become-a-member/ca-program-policies](http://www.charteredaccountantsanz.com/become-a-member/ca-program-policies)
- CA ANZ website. Go to Member Services → [www.charteredaccountantsanz.com/member-services/member-obligations](http://www.charteredaccountantsanz.com/member-services/member-obligations)
- CA ANZ intranet for staff. Go to [caanz.unily.com](http://caanz.unily.com) → Workspaces → Policies

## 8. RELATED LEGISLATION AND STANDARDS

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

| Document History |                   |   |         |                  |
|------------------|-------------------|---|---------|------------------|
| Date Approved    | Date Commencing   | Summary of Changes  | Version | Date Next Review |
| 03 March 2015    | 03 March 2015     | Document Establishment: CAP Assessment Policy   | 1.0     | November 2017    |
| 01 January 2017  | 01 January 2017   | Document Establishment: CAP Special Consideration Policy  | 1.0     | January 2019     |
| 01 May 2013      | 01 March 2015     | CAP Access to Assessment Material Policy  | 2.0     | January 2019     |
| 26 March 2020    | 23 April 2020     | Reviewed, updated and retitled. Formerly titled 'CAP Assessment Policy. Also replaces and subsumes CAP Assessment Policy; CAP Special Consideration Policy. | 2.0     | March 2024       |
|                  | 14 May 2020       | Minor technical amendments to maintain business currency  | 2.1     | March 2024       |
|                  | 29 June 2020      | Minor technical amendments to maintain business currency  | 2.2     | March 2024       |
|                  | 28 August 2020    | Addition of clarifying information on special consideration procedures for candidates   | 2.3     | March 2024       |
|                  | 17 December 2020  | Minor technical amendments to maintain business currency  | 2.4     | March 2024       |
|                  | 25 February 2021  | Minor technical amendments to maintain business currency and addition of Grade Table for new GradDipCA/GradCertAcc courses                                  | 2.5     | March 2024       |
|                  | 13 May 2021       | Minor technical amendments to maintain business currency, including to grade tables   | 2.6     | March 2024       |
|                  | 5 July 2021       | Minor technical amendments to maintain business currency  | 2.7     | March 2024       |
|                  | 24 September 2021 | Minor technical amendments to maintain business currency  | 2.8     | March 2024       |
|                  | 1 February 2022   | Minor technical amendments to maintain business currency  | 2.9     | March 2024       |

## APPENDIX A

### GRADE TABLE Graduate Diploma of Chartered Accounting

(Accredited 30 Jan 2014. Course code: CAP)

All modules in which a candidate is enrolled post census date are required to have a grade result.  
CA ANZ applies grades as described below<sup>18</sup>.

| GRADE <sup>19</sup>               | MARK RANGE | DESCRIPTION  |
|-----------------------------------|------------|--|
| Pass with Merit                   | No mark    | Successfully completed the module and placed in the top 5 per cent of candidates.  |
| Pass                              | No mark    | Successfully completed the module.   |
| Fail                              | No mark    | Module requirements not satisfied.   |
| Exempt                            | No mark    | Prior studies recognised.  |
| Expired                           | No mark    | Module requirements were satisfied but completed but with a result release date greater than the permitted maximum 8 years to complete the award. An expired module is not considered in the determining of the completion of the current award. |
| Pending <sup>20</sup>             | No mark    | Interim administrative grade assigned to reflect module studies are in progress or that the grade and/or mark in the module has not been finalised at the time of the release of results for the study period.                                   |
| Discontinued with Fail            | No mark    | Grade assigned when a candidate's module enrolment has been withdrawn post-census with academic penalty.   |
| Withdrawn Cancelled <sup>21</sup> | No mark    | Administrative grade assigned where a candidate's module enrolment has been withdrawn /cancelled on or before the module census date without academic penalty.   |
| Withdrawn <sup>21</sup>           | No mark    | Administrative grade assigned when a candidate's module enrolment has been withdrawn after the module's census date without academic penalty.  |
| Discontinued <sup>21, 22</sup>    | No mark    | Administrative grade assigned when module is withdrawn.  |
| In Progress <sup>21, 23</sup>     | No mark    | Administrative grade assigned when module studies are continuing. A final result is yet to be determined.  |

<sup>18</sup> For the purpose of compiling and awarding final marks and/or grades, where there are final compiled marks these are initially computed to one decimal place. Those compiled marks with decimal points <0.5 are rounded down and those with decimal points ≥0.5 are rounded up.

<sup>19</sup> This table lists grades used at CA ANZ which may appear on a candidate's 'Statement of Academic Record'

<sup>20</sup> Usage of grade for studies 'in progress' commenced 4 May 2021

<sup>21</sup> Grade does not appear on the official academic transcript

<sup>22</sup> Usage of grade ceased 31 December 2018

<sup>23</sup> Usage of grade ceased 3 May 2021

## APPENDIX B

### GRADE TABLE

#### Graduate Diploma of Chartered Accounting / Graduate Certificate in Accounting

(nested exit only qualification)

(Accredited 20 Jan 2021. Course codes: GradDipCA and GradCertAcc)

- All subjects in which a candidate is enrolled post census date are required to have a grade result. CA ANZ applies grades as described below<sup>24, 25</sup>.
- Grades used at CA ANZ, including Interim<sup>26</sup> grades and Administrative<sup>27</sup> grades.

| GRADE   | MARK RANGE | DESCRIPTION <sup>28</sup>  |
|---|------------|--|
| <b>HD</b> (High Distinction)                      | 85 to 100  | Awarded when (a) all compulsory assessment components of a subject were completed; and (b) achievement measured against the assessment criteria for the subject learning outcomes is exceptionally high compared to the expected standard. |
| <b>D</b> (Distinction)                            | 75 to 84   | Awarded when (a) all compulsory assessment components of a subject were completed; and (b) achievement measured against the assessment criteria for the subject learning outcomes is very high compared to the expected standard.          |
| <b>C</b> (Credit)                                 | 65 to 74   | Awarded when (a) all compulsory assessment components of a subject were completed; and (b) achievement measured against the assessment criteria for the subject learning outcomes is high compared to the expected standard.               |
| <b>P</b> (Pass)                                   | 50 to 64   | Awarded when (a) all compulsory assessment components of a subject were completed; and (b) achievement measured against the assessment criteria for the subject learning outcomes meets the expected standard.                             |
| <b>F</b> (Fail)                                   | 0 to 49    | Awarded when (a) all compulsory assessment components of a subject were completed; and (b) achievement measured against the assessment criteria for the subject learning outcomes does not meet the expected standard.                     |
| <b>PC</b> (Pass Conceded)                         | No mark    | Awarded when (a) all compulsory assessment components of a subject were completed; (b) original final grade was in the range 45-49; and (c) supplementary assessment indicates achievement meets the expected standard.                    |
| <b>UP</b> (Ungraded Pass)                         | No mark    | Awarded for subjects assessing key professional skills where marks are not used and candidates must demonstrate proficiency to be allowed to progress and the only possible outcomes are pass or fail.                                     |
| <b>UF</b> (Ungraded Fail)                         | No mark    | Awarded for subjects assessing key professional skills where marks are not used and candidates must demonstrate proficiency to be allowed to progress and the only possible outcomes are pass or fail.                                     |
| <b>EX</b> (Exempt) <sup>29</sup>                  | No mark    | Awarded in cases where a candidate has been awarded credit for the subject based on credit transfer or recognition of prior learning.  |
| <b>RP</b> (Result Pending) <sup>26</sup>          | No mark    | Interim grade awarded when a candidate's grade and mark (where appropriate) in a subject have not been finalised at the time of the release of grades for the study period.  |
| <b>FI</b> (Fail Incomplete)                       | No mark    | Awarded when at least one, but fewer than all, of the compulsory requirements or assessment components of the subject was not completed/submitted.   |
| <b>FN</b> (Fail No Submission) <sup>27</sup>      | No mark    | Administrative grade awarded in cases where a candidate is enrolled in a subject but does not submit any assessments.  |
| <b>SC</b> (Continuing) <sup>27</sup>              | No mark    | Subject studies are continuing. A final result is yet to be determined.  |
| <b>WF</b> (Withdrawn Fail) <sup>27</sup>          | No mark    | Administrative grade awarded in cases where a candidate has withdrawn from a subject after the census date with academic penalty.  |
| <b>WN</b> (Withdrawn) <sup>27, 30</sup>           | No mark    | Administrative grade awarded in cases where a candidate's subject enrolment has been withdrawn after the census date without academic penalty.   |
| <b>WC</b> (Withdrawn Cancelled) <sup>27, 30</sup> | No mark    | Administrative grade assigned where a candidate's subject enrolment has been withdrawn / cancelled on or before the subject census date without academic penalty.  |

<sup>24</sup> For the purpose of compiling final marks and awarding grades, final compiled marks are initially computed to one decimal place. Compiled marks with decimal points <0.5 are rounded down and those with decimal points ≥0.5 are rounded up.

<sup>25</sup> The grades in this table may also be used for all assessments that contribute to final subject grades.

<sup>26</sup> Interim grades are grades temporarily assigned to indicate a final grade has not yet been awarded. This may be due to a range of circumstances including but not limited to the assessment being deferred or special circumstances being under consideration. Interim grades must be resolved to a final or administrative grade within 6 months of the release of grades for the study period.

<sup>27</sup> Administrative grades are assigned following an administrative process rather than an evaluation of candidate capabilities.

<sup>28</sup> The compulsory assessment components of a subject are outlined in the Subject Outline and vary from subject to subject. Non-completion of any or all compulsory assessment components will result in a Fail grade, even if a pass of higher mark was attained for the subject overall.

<sup>29</sup> EX (Exempt) can also mean AS (Advanced Standing).

<sup>30</sup> Grade does not appear on the official academic transcript.