CA Program information

For prospective and
current candidates

2021

CHARTERED ACCOUNTANTS
AUSTRALIA + NEW ZEALAND

CHARTERED
ACCOUNTANTS
PROGRAM

Chartered Accountants Australia and New Zealand (CA ANZ)

Chartered Accountants Australia and New Zealand (CA ANZ) represents more than 128,000 financial professionals, supporting them to make a difference to the businesses, organisations and communities in which they work and live. Chartered Accountants are known as Difference Makers. The depth and breadth of their expertise helps them to see the big picture and chart the best course of action.

CA ANZ promotes the Chartered Accountant (CA) designation and high ethical standards, delivers world-class services and life-long education to members and advocates for the public good. We protect the reputation of the designation by ensuring members continue to comply with a code of ethics, backed by a robust discipline process. We also monitor Chartered Accountants who offer services directly to the public.

Our flagship CA Program, the pathway to becoming a Chartered Accountant, combines rigorous education with practical experience. Ongoing professional development helps members shape business decisions and remain relevant in a changing world.

We actively engage with governments, regulators and standard-setters on behalf of members and the profession to advocate in the public interest. Our thought leadership promotes prosperity in Australia and New Zealand.

CA ANZ - Higher Education

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 regulator of the higher education sector.

CA ANZ is accredited by TEQSA to deliver and award the following postgraduate qualifications Level 8 under the Australian Qualification Framework (AQF)

- Graduate Diploma of Chartered Accounting (GradDipCA)

- Graduate Certificate in Accounting (GradCertAcc) (nested 'opt-out' early exit option depending on studies completed)

AQF qualifications are recognised as comparable under the New Zealand Qualifications Framework (NZQF) and across the qualification frameworks of many other countries. Further information about AQF qualifications is available at www.aqf.edu.au.

Details about CA ANZ's registration as a higher education provider and the accreditation of this course can be viewed on TEQSA's National Register[1].

1. *There are two accredited same named courses on the National Register. Candidates commencing in or after Term 3 2020 will be enrolled in the course accredited 20 January 2021 listed here. CA ANZ has ceased new enrolment in the earlier course which was re-accredited 30 Jan 2014 as this course has entered teach out. Information about this earlier course for currently enrolled candidates can be accessed here.*

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Hello future:
the new CA Program is here
More choice. More flexibility. More support.

Leading the way in developing future Chartered Accountants

The accounting industry has been transformed by automation and digital change. The rise of emerging technologies is influencing the way accountants work, and the professional skills that are valued. Unpredictable business landscapes mean that professional capabilities are more important than ever. Graduating Chartered Accountants are increasing expected to be job-ready and adequately equipped to handle our digital world. Today, our candidates are competing for roles as difference-makers, growth accelerators, critical thinkers, innovators and digitally savvy experts who can guide new initiatives to help businesses navigate disruption and unpredictable environments.

Building a sustainable future for our profession

In order to lead in this environment, the CA Program has been re-designed, through extensive consultation with members, candidates in the current program and industry. The new CA Program is actively developing graduates who can apply professional scepticism and become trusted partners in business. The new program integrates the development of deep technical expertise with strong professional skills and capabilities, offered in a digital environment through real-world engagement, authentic simulations and challenges, and embedded capability assessment.

Chartered Accountants Australia and New Zealand (ANZ) strives to deliver greater relevance and choice in the CA Program while maintaining the high standards and rigour of CA education.

Amplifying professional skills

The new CA Program encourages the growth of our candidates' professional capabilities to ensure that they develop into:

Ethical and trusted partners

Collaborators, Communicators and Influencers

Digital transformation leaders

Critical thinkers and problem solvers

Adaptive and reflective professionals

Throughout the new CA Program, candidates are provided with opportunities to develop and practise both professional and technical capabilities through a variety of strategies – by offering real-world engagement, providing authentic simulations and challenges, and embedding professional skills.

These professional skills are referred to as the CA Program Graduate Attributes. Graduate Attributes are a set of characteristics that represent the knowledge, skills and dispositions that graduates will continuously develop and demonstrate throughout and beyond a program of study. They are not simply taught but are developed through meaningful experiences and processes of learning and reflection. They are designed to increase employability and be transferable to other work contexts into the future.

Business
How I operate
- Communication
- Collaboration and relationships
- Problem-solving and decision-making
- Digital and data acumen

Technical
What I bring
- Accounting technical expertise

Personal
Who I am
- Ethics and integrity
- Critical thinking and judgement
- Adaptive mindset

The top 10 non-technical capabilities identified by research by CAANZ completed in 2019, in order of perceived importance, were:

1. **Communication** (Business domain)
2. **Ethics and integrity** (Personal domain)
3. **Problem solving and decision-making** (Business domain)
4. **Critical thinking and judgement** (Personal domain)
5. **Adaptive mindset** (Personal domain)
6. **Collaboration and relationships** (Business domain)

Our Graduate Attributes incorporate six of the top ten skills identified above by the CA ANZ Capability Framework research, with two additional attributes:

- **Accounting technical expertise.** This attribute remains at the core of the CA Program. This high-level phrase is appropriate for the nature of Graduate Attributes, with the next level of detail set out in the Course Learning Outcomes and Subject Learning Outcomes.

- **Digital and data acumen.** A growing body of research suggests that continued digital and data disruption will remain a key driver of change within the accounting industry and business more broadly.

Together, these eight Graduate Attributes prioritise and distil the Capability Framework and its comprehensive research into a set of characteristics that are most relevant to new graduates.

The future-focused program: providing relevance and choice

The new CA Program focuses on a combination of real world engagement, authentic simulations and challenges, and embedding professional skills to create a robust learning and development environment.

Real-world engagement

Real-world engagement provides candidates with valuable opportunities to practically apply what they have learned. This allows them to apply their knowledge to the workplace, using industry links embedded to highlight and enhance real-world examples and activities.

Authentic simulations are created using digital platforms that replicate the workplace. Candidates create documents and dashboards, and use commonly found accounting software and tools, such as PowerBI and Excel. The program develops communication and collaboration skills through team-based activities and assessments, and networking opportunities provided through virtual classrooms. With flexibility offered across online and face-to-face elements, the CA Program has been designed to reflect a modern workplace, with an emphasis on effective collaboration and team building.

Candidates work through authentic case studies and activities that incorporate professional and technical skills, which become increasingly complex as the program progresses. These incorporate the skill of finding, using and creating real-world documents that contain hidden ethical dilemmas – replicating what can occur in actual accounting practices. Case studies often have multiple acceptable answers to reflect actual business decision-making. These answers are assessed, not only on the technical response provided, but also on how effectively the candidates' insights are communicated to the appropriate audience.

Digital learning environments

A digital learning environment allows candidates to study in a way that replicates the way they work. Supported by online tools such as digital study guides, microlearning videos, podcasts, infographics, case studies, practice questions and interactive examples, the content is easily accessible through desktop or mobile, and caters to candidates' diverse study needs, preferences and styles.

Rigorous and weighted assessment

Assessment is critical to the way in which the CA Program embeds professional capabilities. The new CA Program leverages a number of assessment formats to assess all aspects of a candidate's capabilities. Rather than rewarding candidates for being 'great at passing exams', the variety of assessment methods ensure that our successful candidates are 'great at being adaptive and effective Chartered Accountants'.

Assessments are based on real-world scenarios, where candidates are required to integrate technical and professional capabilities. Beyond technical analysis, candidates are asked to prepare reports, draft emails and deliver simulated presentations to stakeholders. Rather than being presented with a defined data set, candidates are consistently required to filter large amounts of information and distil insights to make appropriate recommendations – just as they will be expected to do as practising Chartered Accountants in the real world.

Assessments are designed to measure and provide feedback on candidates' professional skills. Chartered Accountants ANZ engages and trains Chartered Accountants to mark assessments using performance criteria to judge the quality of candidate performance in different skill areas, such as communication.

The program will allow for greater specialisation through elective content, and hours have been adjusted for personalised, and impactful learning.

The new CA Program features

More choice. More flexibility. More support.

Keeping the candidate experience at the heart of our design, the new CA Program provides:

- Greater learning flexibility allowing candidates to balance work and study efficiently.

- More impactful learning through a blend of digital and face-to-face options[1].

- Rigorous and authentic assessments based on real-word scenarios that integrate technical and professional capabilities.

- Computational thinking helping candidates understand the relevance of technologies and making use of digital platforms and tools used to analyse complex financial models.

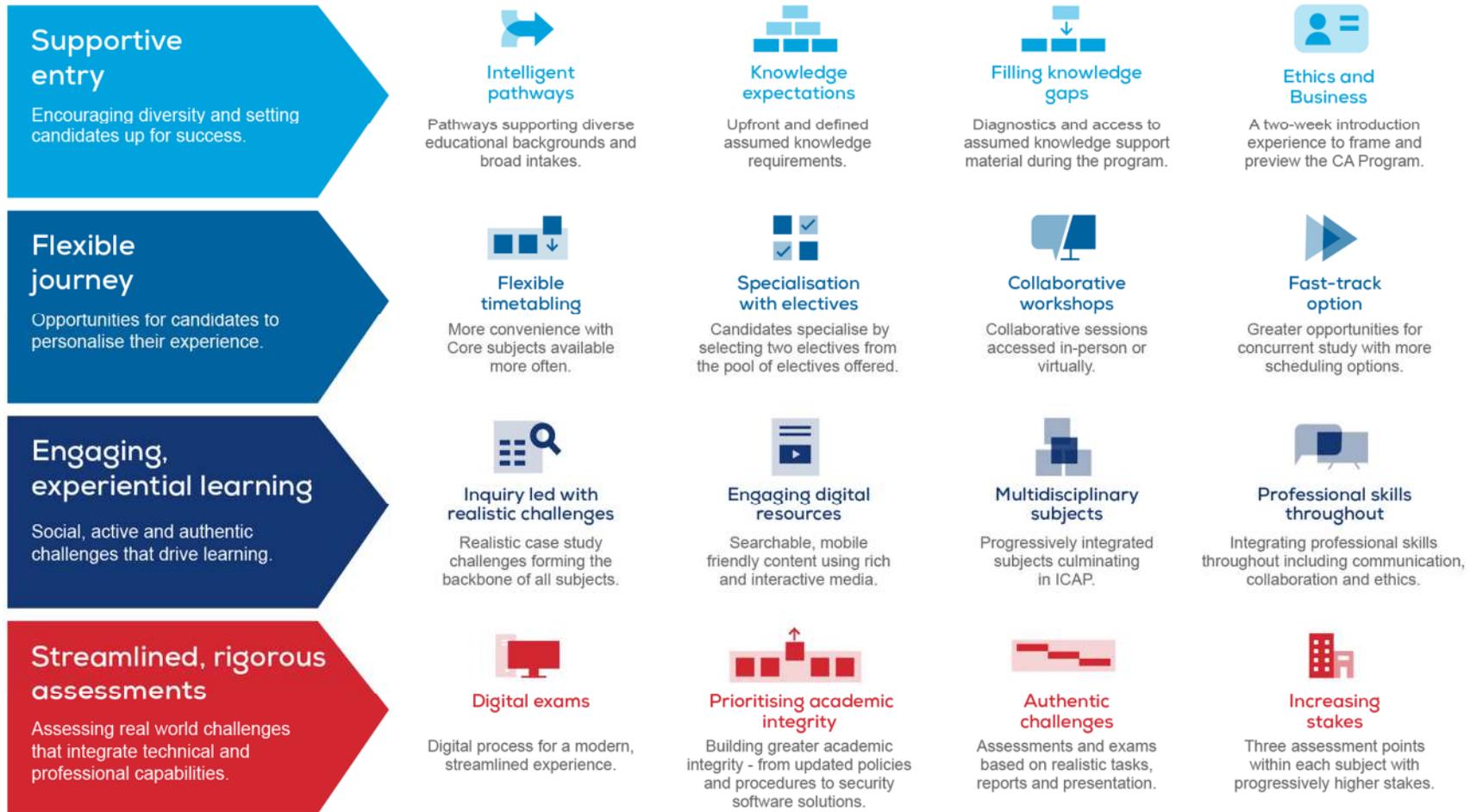For employers, the new CA Program is designed to provide:

- Learning flexibility and a staggered exam timetable that reduces resourcing strains on firms during peak periods.

- Targeted content that creates better trained graduates and reduced training costs.

- Learner support that improves the employee experience and boosts retention

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[1] Face-to-face option is subject to COVID-19 restrictions.

New CA Program features

Supportive entry
Encouraging diversity and setting candidates up for success.

Intelligent pathways
Pathways supporting diverse educational backgrounds and broad intakes.

Knowledge expectations
Upfront and defined assumed knowledge requirements.

Filling knowledge gaps
Diagnostics and access to assumed knowledge support material during the program.

Ethics and Business
A two-week introduction experience to frame and preview the CA Program.

Flexible journey
Opportunities for candidates to personalise their experience.

Flexible timetabling
More convenience with Core subjects available more often.

Specialisation with electives
Candidates specialise by selecting two electives from the pool of electives offered.

Collaborative workshops
Collaborative sessions accessed in-person or virtually.

Fast-track option
Greater opportunities for concurrent study with more scheduling options.

Engaging, experiential learning
Social, active and authentic challenges that drive learning.

Inquiry led with realistic challenges
Realistic case study challenges forming the backbone of all subjects.

Engaging digital resources
Searchable, mobile friendly content using rich and interactive media.

Multidisciplinary subjects
Progressively integrated subjects culminating in ICAP.

Professional skills throughout
Integrating professional skills throughout including communication, collaboration and ethics.

Streamlined, rigorous assessments
Assessing real world challenges that integrate technical and professional capabilities.

Digital exams
Digital process for a modern, streamlined experience.

Prioritising academic integrity
Building greater academic integrity - from updated policies and procedures to security software solutions.

Authentic challenges
Assessments and exams based on realistic tasks, reports and presentation.

Increasing stakes
Three assessment points within each subject with progressively higher stakes.

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Entry Requirements

For entry into CA ANZ's Graduate Diploma of Chartered Accounting (GradDipCA), applicants must ensure they are aware of and understand the following:

- Academic entry requirements

- Academic eligibility

- Required competencies

- Alternative entry pathways to meet competency requirements

- English language requirements

- Recognition of prior learning

- Inherent course requirements

- Provisional membership requirements and character assessment

- Fit and proper person declaration

- Right to study / visa requirements (Australian based overseas applicants)

- Criminal record / police record check

- Provisional membership and CA Program Candidate Terms and Conditions

Candidates must also ensure they are able to register for Mentored Practical Experience (MPE).

Academic Requirements

For entry into CA ANZ's CA Program, an applicant needs to meet the academic criteria, English language requirements, and other admission requirements for CA ANZ's Graduate Diploma of Chartered Accounting higher education course which is completed as part of the CA Program. These requirements are specified below.

Academic criteria

Candidates are eligible for entry into the CA Program if they:

a. Hold a CA ANZ accredited degree or qualification that has been assessed by CA ANZ as equivalent to at least an Australian or New Zealand Bachelor degree (level 7 or higher) with coverage of required competency areas *(see our 'Recognised academic qualifications' information and form for Standard Assessment of Academic Qualification)*;

or

b. Hold a degree which has not been accredited by CA ANZ, but has been assessed by us as;) equivalent to at least an AU or NZ Bachelor degree (AQF level 7 or higher) with coverage of required competency areas. Where the degree has not been delivered in English evidence of attainment of the minimum English Language requirements is also required.

c. Meet the 'Required Competencies' through completed study to commence at least one core subject in the CA Program's GradDipCA course.

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Required competencies

Applicants need to demonstrate that they have sufficient knowledge in the following areas:

- Accounting Systems and Processes

- Financial Accounting and Reporting

- Audit and Assurance

- Business Law

- Economics

- Finance and Financial Management

- Management Accounting

- Quantitative Methods

- Tax

- Information and Communication Technology

- Business Acumen (required from 2022 for new admissions only)

Alternate pathways and enabling courses to meet competency requirements

Candidates who are not yet able to demonstrate the competency requirements can use the following avenues to gain the necessary competency requirements:

- Tertiary courses accredited by CA ANZ may meet all or some of the required competencies as indicated in CA ANZ's Accredited Tertiary Courses list.

- For holders of a degree which has not been accredited by CA ANZ, satisfactory completion of the required competencies is assessed as part of the Standard Assessment of Academic Qualifications.

- If candidates meet some, but not all required competency areas, they can complete any additional competencies through additional study, either with a provider listed on CA ANZ's Accredited Tertiary Courses list or through CA ANZ's CA Foundation Pathway.

- Candidates can start the CA Foundations Pathway during their final year of study. Once they complete their degree and they have completed the necessary prerequisites for entry to least one CA Program subject, they can apply for provisional membership.

English language requirements

The study of chartered accounting is nuanced. Successful completion of the course requires a well-developed proficiency in the English language, reading and writing ability.

Candidates admitted on the basis of a CA ANZ accredited degree or qualification are deemed to have meet the English language requirements for admission.

Candidates admitted on the basis of a degree that is equivalent to at least an AU or NZ Bachelor degree (AQF level 7 or higher) with coverage of required competency areas that has not been delivered in English are required to demonstrate:

- they meet the required English language competency through demonstration of attainment in the last 2 years of academic IELTS minimum overall score of 6.5 with no test score less than 6.0 in each of the four components (listening, reading, writing and speaking) or accepted equivalent^.

or

- have passed CA ANZ Full (Permanent) migration skills assessment which includes an assessment of the above minimum accepted English Language English Language Proficiency skills of IELTS minimum overall score of 7 with no test score less than 7.0 in each of the of the four components (listening, reading, writing and speaking) or accepted equivalent for the migration skills assessment.

^ English language skills tests accepted include:

- International English Language Testing System (IELTS) Academic

- Test of English as a Foreign Language: internet based (TOEFL iBT)

- Pearson Test of English (PTE) Academic

- Cambridge English C1 Advanced (formerly CAE) and Cambridge English C2 Proficiency (formerly CPE)

See CA Program Candidate Admission Policy and Procedure for further details.

Recognition of prior learning

Candidates could get a head start through credit towards their CA Program course. We recognise candidates may be eligible for 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. 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 details refer to the CA Program Credit Arrangements Policy and Procedure

Inherent requirements

We strongly support the rights of all people who wish to pursue further study to achieve their potential and career objectives. We are committed to fostering a learning environment that empowers and supports the personal and professional development of our candidates. As part of this, we embrace diversity and endeavour to accommodate all candidates.

What are inherent requirements?

- Inherent requirements are the essential components of a course or subject that demonstrate the core abilities, knowledge and skills needed to achieve the core learning outcomes of the course or subject overall. Inherent requirements ensure the academic integrity of the course is maintained and preserves the CA Program learning, assessment and accreditation processes.

All candidates must meet the course's inherent requirements to successfully complete the course.

Details about the inherent requirements for the CA Program – GradDipCA course can be accessed here.

Prospective candidates should read the inherent requirements carefully to ensure they're able to meet them. Prospective candidates with any concern about their ability to participate in aspects of the course should seek pre-enrolment advice by contacting the CA Program Support Services at CandidateSupportProgram@charteredaccountantsanz.com or Support Team at service@charteredaccountantsanz.com.

Provisional membership and character assessment

Before candidates can commence the CA Program or enrol in the program's GradDipCA course and subjects, candidates must apply for Provisional Membership. In applying, they will need to agree to the terms and conditions of provisional membership and complete a character assessment.

The requirements for admission to membership as a Provisional Chartered Accountant (Provisional CA) are:

I.   a qualification that is assessed to be at least comparable to an Australian or New Zealand bachelor degree (AQF level 7 or higher); and

II.   if required by the Education Board, passing an approved ethics examination; and

III.   registration for the CA Program.

To apply, candidates need to complete the Provisional Membership Application and supply their official academic documentation*. Applications for provisional membership are accepted all year round. Applications are submitted online. If the application is successful, provisional members are required to pay an annual membership subscription fee. Processing times are approximately 20 business days. For details see next page.

*Note:
- CA ANZ provides a 'single service' application lodgement and outcome advisory process for CA Program and provisional membership admission.
- Provisional membership admission eligibility is assessed separately but concurrently to admission to the CA Program.
- All applicants must agree to the terms and conditions of Provisional Membership and complete a character assessment (see 'Fit and proper persons declaration' section below and Other CA requirements information) and also agree to the CA Program Candidate Terms and Conditions prior to setting up their CA Program course enrolment and each term they enrol in a subject (see 'Before applying' section below).

Before candidates start their first subject enrolment, look at CA ANZ's Provisional Member (CR5) requirements. This sets out the expectations and obligations during their provisional membership. Refer to CR5 section 5.11 which sets out the maximum time candidates have to complete the CA Program and the GradDipCA component of this program.

Fit and proper person declaration

Before enrolment, all applicants must agree to the terms and conditions of provisional membership and complete a character assessment called the Fit and Proper Person Declaration. For more information refer to our website.

Useful links:
- Provisional membership application
- Manage your membership

Right to study / visa requirements - Australian Based Applicants

Australia based applicants who are not Australian citizens or permanent residents, must hold a visa that entitles them to study the CA Program.

CA ANZ has adopted the general policy position that it cannot register candidates studying or seeking to study the CA Program on an Australian student visa because CA ANZ and the CA Program are not registered on the Australian Commonwealth Register of Institutions and Courses for Overseas Students (CRICOS) due to the online nature of the CA Program. CA ANZ has adopted this general policy position consistent with advice from CA ANZ's regulator.

Ultimately, the candidate or potential candidate of CA ANZ's CA Program, is responsible for ensuring they are able to meet the requirements to enrol in the CA Program and satisfy any visa requirements or restrictions.

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Criminal record / police record check

Candidates indicating that they have a criminal record history at the time of application are required to provide recent evidence of a criminal record or police record check (as applicable to the location of the candidate) as part of their application. All documents must be dated within six months of receipt by CA ANZ.

For New Zealand residents - a Criminal Conviction Information letter supplied by the New Zealand Ministry of Justice is required. These can be obtained by requesting a Criminal Conviction History from the Ministry's website.

For Australian residents - A National Police Check by the Australian Federal Police (AFP) is required. These can be obtained by requesting a National Police Check from the AFP website.

For international residents - A National Police Check by the Australian Federal Police (AFP) is required through one of the accredited bodies listed on the Australian Criminal Intelligence Commission (ACIC) website.

Terms and conditions of enrolment

CA Program applicants on confirmation of provisional membership acceptance (see step 2 below) are required to agree to the CA Program *Candidate Enrolment Terms and Conditions* prior to setting up their CA Program course enrolment and each term they enrol in a subject.

The Candidate Enrolment Terms and Conditions set out the obligations of candidates as amended from time. They cover matters such as financial obligations, critical deadlines, policies for deferral, change of enrolment, refunds, complaints, grievances and appeals; behavioural expectations (see also Candidate Code of Conduct and Academic Integrity Policy and Procedure), grounds for exclusion or cancellation disciplinary procedures, and privacy. These and other enforceable CA Program policies can be accessed here.

The Candidate Terms and Conditions also reference a number of enforceable Provisional Member obligations that are set out in CA ANZ's by-laws and regulations, including those under Regulations CR1 and CR5 which outline the duration of membership eligibility and requirements for continuation in the CA Program.

Mentored Practical Experience (MPE)

Along with the GradDipCA component of the CA Program, candidates must complete three years of Mentored Practical Experience. Candidates are responsible for meeting the following criteria:

- Work in a relevant accounting role with an approved or recognised training employer for a minimum of 17.5 hours per week.

- Work for a minimum of three years (or part-time equivalent).

- Work under the guidance of a practical experience mentor, who is a member of CA ANZ or a member of a GAA body which CA ANZ has a full recognition agreement with.

For more information on MPE, see our website.

CA Program policies

Read more about the CA Program policies and procedures, including (but not limited to) those relating to the candidate code conduct, academic integrity, and provisions for assisting candidates who have a disability or are experiencing circumstances that will impair their subject assessment performance, and about the CA Program's complaints, grievances and appeals processes.

CA Program candidate profile

At CA ANZ, we are committed to ensuring prospective candidates have the information they need to make informed decisions about their study options. To assist candidates in gaining a better understanding about the CA Program and the likely peer candidate cohort, please refer to our admissions transparency information.

Key contacts

For program questions relating to admissions, recognition of credit, candidate support or administration matters contact **CA ANZ Member Support** at https://www.charteredaccountantsanz.com/contact-us

Current candidates with academic queries relating to their enrolled subject contact the subject facilitator (see contact details in the subject information on *myCapability* learning ecosystem).

How to apply

Apply for the CA Program in two simple steps:

1. Complete the online Provisional CA application form and submit with supporting academic documentation (see website for more details). Candidates will receive an email confirmation as soon as they submit their application.

   Following assessment of their application, candidates will receive an email from our assessment team advising whether they have been approved as a provisional member and CA Program candidate and are eligible to enrol in the GradDipCA course and then their first subject.

2. Following approval, candidates can enrol in their GradDipCA course and first subject(s) and if currently employed in a relevant accounting role register for the Mentored Practical Experience (MPE) Program.

Before applying it is important that candidates read and understand the following:

1. **CA Program overview information,** which explains the requirements of the Graduate Diploma of Chartered Accounting (GradDipCA) course and three-years Mentored Practical Experience that form this program.

2. **Fees and enrolment information**, which explains the course tuition fees and potential charges that may incur, as well as other information to help manage enrolment and progression in the program.

3. **Candidate Credit Arrangements Policy and Procedure**, which outlines the arrangements and potential eligibility for applying for credit towards CA Program course studies (if applicable); and

4. **Candidate enrolment Terms and Conditions**, which sets out candidate's and CA ANZ's rights and obligations in connection with their enrolment, including the terms concerning enrolment withdrawal, variation, exclusion and cancellation; fee refunds; tuition protection; complaints, grievances and appeals; and other such matters.

Find out more about the application process and submit the application by going to the CA ANZ website section on how to apply.

Course fees and refunds

Subject enrolment fees must be paid up front or a valid employer token used to enrol into a subject. Provisional membership must be maintained to remain enrolled.

Candidates who withdraw from a subject before the subject's census date will receive a refund as set out in the CA Program's *Candidate Enrolment Terms and Conditions^*.

Candidates who withdraw from a subject after census date who have not attempted any assessment will receive a Withdrawn Fail (WF) grade for the subject on their academic transcript and are liable for the tuition fees for the subject^.

Candidates who withdraw from a subject after census date who have attempted one or more assessment will receive a Fail Incomplete (FI) grade for the subject on their academic transcript and are liable for the tuition fees for the subject^.

The CA Program Fee Schedule and Timetable shows the Census Dates.

^See Candidate Enrolment Terms and Conditions for further details including exceptions.

Tuition assurance

CA ANZ has tuition assurance arrangements that assure enrolled candidates of CA ANZ GradDipCA course will be offered a suitable alternative course or have unspent pre-paid tuition fees refunded if CA ANZ cannot provide the course for which the candidate has paid. Access details here.

Maximum course completion timeframe

Before starting their first subject enrolment, candidates should check the CA ANZ's Provisional Member (CR5) requirements. This sets out the expectations and obligations during a candidate's period of provisional membership. Including CR5 section 5.11 which sets out the maximum time candidates have to complete the CA Program and the GradDipCA education component of this program.

Graduate Certificate in Accounting (GradCertAcc) (early exit option)

GradDipCA candidates who decide during their studies that they do not wish to complete the CA Program required to become a CA and wish instead to 'opt-out' prior to completion, may be eligible to apply for the award of a Graduate Certificate in Accounting (GradCertAcc) depending on subjects completed.

In allowing this alternate exit from the GradDipCA with a GradCertAcc qualification, should circumstances require it, candidates obtain an AQF recognised qualification for use in reference for employment purposes and/or in any pursuit of further higher education study in an allied field. This is also aligned with CA ANZ's commitment to continuous and lifelong learning.

To be eligible to apply to exit the GradDipCA program with the award of GradCertAcc, candidates must have successfully completed at least 60 credit points made up of a minimum of 51 core credit points of the parent GradDipCA course.

This translates to completion of one of the following subject combinations:

- 5 core subjects including Core 1 *Ethics and Business* – Total 66 credit points (this providing 66 credit points from core subjects)

or

- 4 core subjects including Core 1 *Ethics and Business* and 1 elective subject – Total 63 Credit Points (this providing 51 credit points from core subjects).

For further details refer to the CA Program Awards Issuance Policy and Procedure.

Register for Mentored Practical Experience (MPE)

Candidates must meet the MPE requirements to be eligible to apply for full CA membership.

MPE can be undertaken before, during or after completing the required formal education component of the CA Program, but candidates must complete both components within the maximum eight year provisional membership period to qualify for full CA membership.

Prior experience can be recognised to a maximum of 12 months total; this experience must have been gained within the past six years.

ATE candidates will need to register themselves for MPE after they have been admitted into the CA Program. They can register for MPE either before or after they enrol in a subject.

Log into myCA to start the registration.

Candidates must accrue 3 years of mentored practical work experience

Candidates must accrue at least three years of full-time (or part-time equivalent) experience working under the guidance of a CA ANZ approved mentor. Prior experience can be recognised to a maximum of 12 months in total; the experience must have been gained within the past six years.

Candidates are responsible for finding an eligible mentor.

Candidates must have a practical experience agreement with a recognised CA mentor. CA mentors supervise and support the candidate's progress during the practical experience part of the CA Program. The ideal mentor is an experienced CA who works for the candidate's employer. If this isn't an option, candidates can request an external CA mentor, as long as they meet the CA Program's requirements.

Mentors must be an experienced, qualified CA, either holding a full CA ANZ membership or membership of a Global Accounting Alliance (GAA) body which CA ANZ has a full recognition agreement with.

Candidates must be in approved employment

Employers may be either a Recognised Training Employer (RTE) or a CA ANZ Approved Training Employer (ATE). There are different requirements for each type of employer:

- An Approved Training Employer (ATE) offers work experience and training that meets the MPE requirements of CA ANZ.
- A Recognised Training Employer (RTE) offers an in-house training program that has been approved by CA ANZ.

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An accounting role is considered 'relevant' if it involves having a depth of experience in at least one of the following technical areas:

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

Please note: Accounts receivable/payable roles do not meet this requirement.

Applying for CA Membership after the CA Program

Once candidates have successfully completed all required subjects within the CA Program's GradDipCA and three years of Mentored Practical Experience, they can apply for full membership of CA ANZ. Processing times are approximately 20 business days, except during peak periods when longer processing times may occur. Further information on how to apply for full CA membership is available on our website.

Key contacts

For program questions relating to admissions, recognition of credit, candidate support or administration matters contact **CA ANZ Member Support** at

https://www.charteredaccountantsanz.com/contact-us

Current candidates with academic queries relating to their enrolled subject contact the subject facilitator (see contact details in the subject information on the *myCapability** learning ecosystem).

Note: myCapability will be launched when enrolment opens for the new CA Program.

GradDipCA enrolment information

Candidates are responsible for self-managing their continued enrolment in the GradDipCA. To help them do so, candidates should be aware of the following:

- Course completion requirements
- Term dates and study plans
- Studying concurrent subjects
- On demand assumed knowledge resources
- Assessments
- Technology required
- Workload
- Learning support
- CA Program policies

Graduate Diploma of Chartered Accounting (GradDipCA) completion requirements

The Graduate Diploma of Chartered Accounting comprises nine subjects (seven core and two electives) and has an early exit Graduate Certificate in Accounting course depending on studies completed.

Duration: Typically, one year full-time or two or more years part-time depending on when commenced.

Intakes: Intakes four (4) standard term dates a year.

Study mode/Attendance requirements: Predominantly online. The *Business Performance* and *Audit and Risk* subjects each require candidates to participate in six hours of scheduled online, synchronous, interactive facilitator-led workshops. The *Ethics and Business* subject has six hours of scheduled facilitator-led workshop activities and the *Integrated Chartered Accounting Practice* subject has 16 hours of scheduled facilitator-led workshop activities.

For further information see delivery mode and attendance requirements below.

For subject information refer to subject learning outcomes and individual subject descriptions.

Term dates and study plans

There are four (4) standard term dates each calendar year. Access the CA Program study timetable for 2021 – 2023 here.

CA Program candidates are responsible for self-managing their continued enrolment in the course. Candidates must make sure they regularly check their personal and contact details are up to date on MyCA, and that their GradDipCA study plan is correct.

Study concurrent subjects

The CA Program offers both employers and candidates a modular, flexible approach to subject choice and scheduling. Candidates can enrol in more than one subject in the CA Program at the same time*. To graduate, seven core subjects and two elective subjects must be completed:

- *Ethics and Business* (Core 1) is a two week introductory subject which commences the program, while *Integrated Chartered Accounting Practice* (Core 7) is an eight week subject that concludes the core subjects.

- Core subjects 2 to 6 run for eight weeks each and can be taken concurrently, depending on pre-requisite requirements: *Risk and Technology* (Core 2); *Financial Accounting and Reporting* (Core 3); *Tax* (Core 4); *Business Performance* (Core 5); and *Audit and Risk* (Core 6). Find out more about progression and pre-requisite rules in the subject outlines.

- Elective subjects provide options for candidates to specialise or undertake further study in an interest area. Electives run for six weeks each. Candidates choose two from the following: *Advanced Tax; Assurance; Strategy and Performance; and Data Analytics and Insights*. Further electives may be expanded in the future.

Each subject is estimated to require 10 hours per week of directed learning plus five hours of study and assessment time. Before committing to study more than one subject at a time, candidates are encouraged to consider their existing work, family and other commitments to ensure they can dedicate the study time required to successfully complete each subject.

* Subject to timetable restrictions.

Orientation, learning support, resources, facilities and further engagement

The best way to be ready to start the CA Program is to make use of the interactive orientation information which candidates can access through the *myCapability* learning ecosystem upon enrolment in their first subject.

Orientation is all about getting to know CA ANZ and the CA Program. Candidates will be able to:

- Get important information about the course and how it will be taught.

- Get to know the academics teaching the course, and how to navigate the *myCapability* learning ecosystem.

- Find out about strategies to success and how to connect with peers.

- Learn about the many services, support and facilities that are available to help candidates succeed in their CA Program journey to becoming a CA.

CA Program candidates have access to a wide range of personal counselling, accessibility, academic and course progression, library, candidate advocacy and IT help desk support services, information resources on studying safely online, incident and hazard reporting, and external health and legal help services contacts.

Candidates can also connect with CA ANZ's wide range of discussion groups and participate in social and learning events (including CA ANZ's Young Members chapter events) and have access to the resources and support provided by CA ANZ to all members which are designed for every stage of their career.

For further details refer to the CA Program's Candidate Support, Health, Wellbeing, Safety & Advocacy Information.

Assumed knowledge resources on demand

While candidates are studying the CA Program, they will have access to a library of assumed knowledge related learning materials.

At the start of each subject, candidates will complete an assumed knowledge quiz. This quiz will help them to identify any gaps in their assumed knowledge. Candidates will be given suggestions on specific Assumed Knowledge Library material to help them close these gaps.

A good way to build knowledge is to connect what candidates already know with new knowledge. We will help candidates do this throughout each subject. During their studies, we will provide candidates with links to foundation material that is relevant to the specific topic.

Delivery mode, attendance requirement

The GradDipCA course is delivered predominantly online. Candidates initiate and take responsibility for their own learning and in doing so, also acquire essential skills for lifelong learning. Through subject discussion boards, candidates enrolled in a subject are able to interrogate the subject content through engagement with an experienced teacher/facilitator and interaction with their peers.

Candidates are also required to attend scheduled interactive workshops which provide opportunities to actively engage in collaborative learning activities with peers and develop skills with guidance and feedback from highly experienced facilitators. The interactive workshops are as follows:

- *Business Performance* and *Audit and Risk* each require candidates to participate in 6 hours of scheduled online/virtual facilitator led learning with peers.

- *Ethics and Business* and *Integrated Chartered Accounting Practice* each require candidates to attend scheduled workshop activities.

- *Ethics and Business* has 6 hours (1 day equivalent) of scheduled facilitator-led workshop activities and *Integrated Chartered Accounting Practice* subject has 16 hours (two days equivalent) of scheduled facilitator-led workshop activities.

- Onsite workshops (subject to COVID-19 restrictions) are held at an approved CA ANZ location in Australia or New Zealand. In Australia these are scheduled regularly in every state and territory apart from Tasmania and the Northern Territory. Workshops may be scheduled in Tasmania, the Northern Territory and large regional centres when there is sufficient demand. In New Zealand workshops are scheduled regularly in Auckland and Wellington.

- Online workshops are available, candidates can enrol at the start of the subject or will be offered one as an alternative if a face to face workshop is cancelled.

Assessment

Assessments give candidates an opportunity to demonstrate their learning and receive feedback on their progress. Each subject includes a low-stakes assessment weighted at 10% early in the study period, such as online quizzes to assess key knowledge domains. They are followed by higher stake assessments later in the study period which may take the form of written reports, oral presentations with audio-visual support, written submissions or examinations. In order to pass a subject a candidate must submit all assessments, gain an overall pass mark for the subject and a pass mark for the final high-stakes assessment.

Technology required

Candidates will need frequent access to a personal computer connected to a reliable high-speed internet connection to successfully complete each subject. Depending on the requirements of the subject(s), candidates will require data to watch educational videos, access research and reading materials, complete online assessments, participate in discussion forums, chat groups, and virtual classes with other candidates, and complete learning activities.

We recommend candidates use a reference management software such as EndNote, RefWorks or Mendeley during their studies that can assist with storage of documents and referencing format.

Workload

For each of the 15 credit point core and 12 credit point elective subjects, we recommend an average of ten hours of directed and self-directed learning activities, whether online or face-to-face, and five hours of assessment preparation and further personal study, per week, across the study period.

For the 6 credit point Ethics and Business subject, we recommend an average of ten hours of directed and self-directed learning activities, whether online or face-to-face, and five hours assessment preparation and further personal study, per week, across the two week study period.

Learning support

CA ANZ aims to give all CA Program candidates the best support we can as they make their way through the course.

All candidates have access to the CA Program's interactive orientation information on enrolment in the first subject through the *myCapability* learning ecosystem.

All candidates also have access to the CA Program's wide range of personal and academic support, health, wellbeing, safety and advocacy services. These are in addition to the wide range of professional and personal support networks, services and resources provided by CA ANZ to all members.

- Find out more about the candidate's Support, Health, Wellbeing, Safety & Advocacy Information
- All library services, excluding the cost of returning books, are free to members including provisional members.

CA Program policies

Read more about the CA Program policy documents, including more information on complaints, and the grievances and appeals policy and procedures.

Key contacts

For program questions relating to admissions, recognition of credit, candidate support or administration matters contact **CA ANZ Member Support** at https://www.charteredaccountantsanz.com/contact-us

Current candidates with academic queries relating to their enrolled subject contact the subject facilitator (see contact details in the subject information on the *myCapability* learning ecosystem).

CA Program Overview

The new CA Program comprises:

- The Graduate Diploma Chartered Accounting (GradDipCA); and
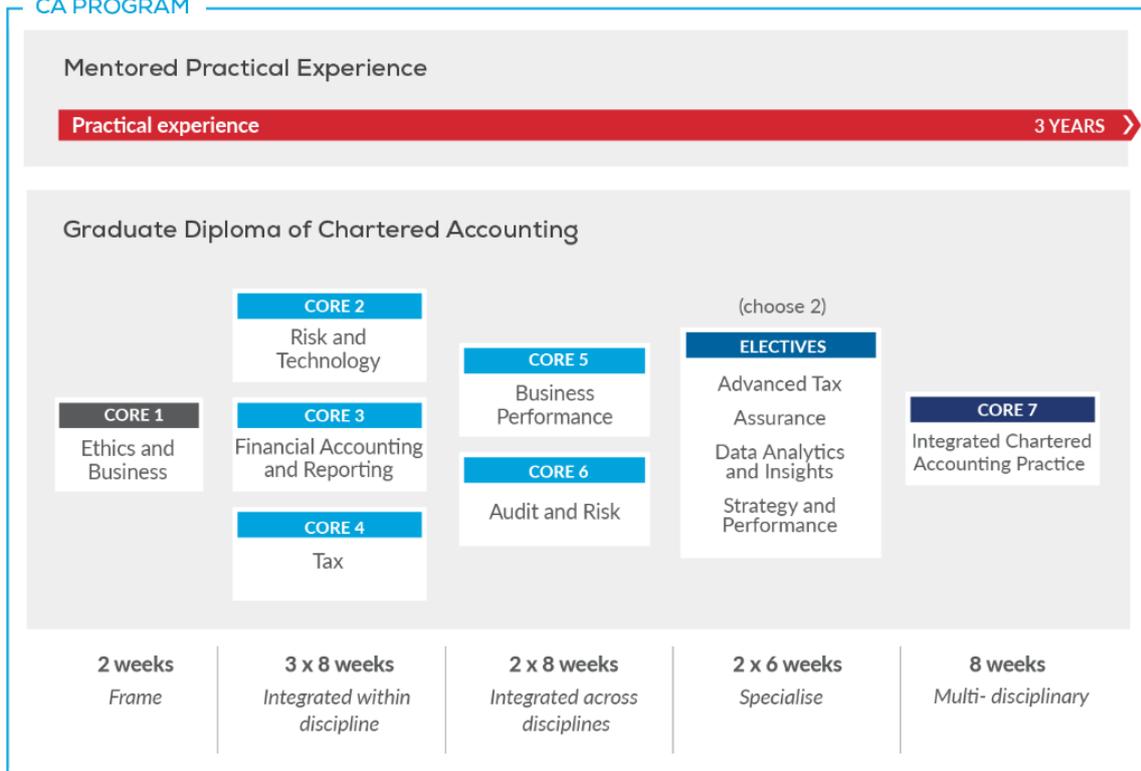- Three years of Mentored Practical Experience (MPE).

The CA Program's multidisciplinary approach to learning aligns with GAA's requirement that candidates should demonstrate integrative skills across disciplines in complex environments and situations, culminating in the ability to add to the value creation process within business.

This is achieved through a progressively integrated approach to the curriculum, including:

- **An introductory subject,** *Ethics and Business* – that mirrors the capstone in its multidisciplinary and collaborative approach.
- **Disciplinary subjects,** *Risk and Technology, Financial Accounting and Reporting,* and *Tax* – that focus on disciplinary knowledge and application.
- **Integrated discipline subjects,** *Business Performance*, and *Audit and Risk* – that increasingly integrate disciplines.
- **A capstone subject,** *Integrated Chartered Accounting Practice (ICAP)* – that provides a fully integrated, multidisciplinary experience.

In addition, the new CA Program incorporates the choice of two electives which can be studied anytime, assuming pre-requisites have been met.

CA PROGRAM

Mentored Practical Experience

Practical experience	3 YEARS ›

Graduate Diploma of Chartered Accounting

CORE 2
Risk and Technology

CORE 1
Ethics and Business

CORE 3
Financial Accounting and Reporting

CORE 5
Business Performance

CORE 6
Audit and Risk

CORE 4
Tax

(choose 2)

ELECTIVES
Advanced Tax
Assurance
Data Analytics and Insights
Strategy and Performance

CORE 7
Integrated Chartered Accounting Practice

| 2 weeks	3 x 8 weeks	2 x 8 weeks	2 x 6 weeks	8 weeks
Frame	*Integrated within discipline*	*Integrated across disciplines*	*Specialise*	*Multi- disciplinary*

Overview of the CA Program

Pre-entry and candidate progression

Direct entry into the CA Program requires a CA ANZ accredited degree, which covers prerequisite subjects in key competency areas. If candidates do not hold a CA ANZ accredited degree or are in their final year of study towards a degree, identified knowledge gaps can be satisfied by completing additional study, either through the CA Foundations Pathway or an accredited conversion course. Entry into and progression through the Graduate Diploma is represented in the following diagram:
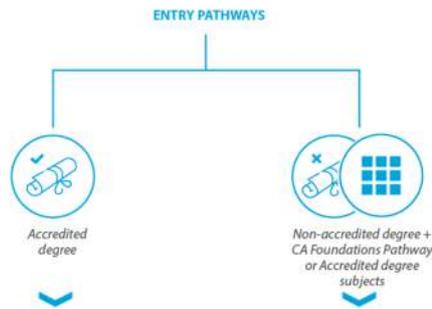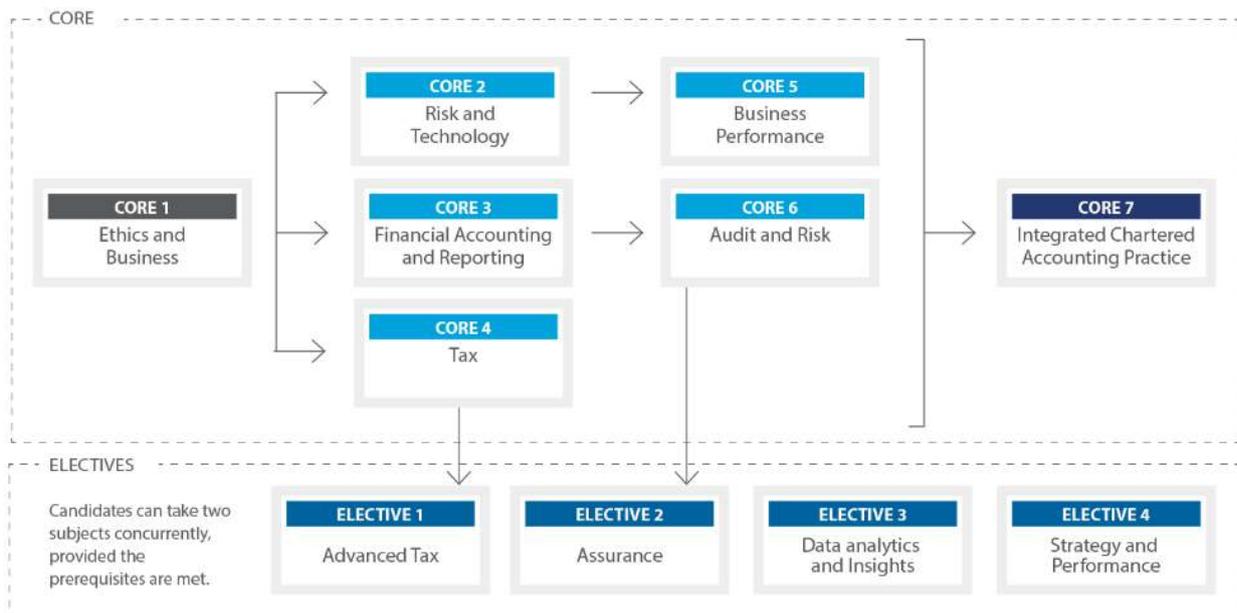
Pre-entry and candidate progression

Progression rules function to maximise flexibility while enabling a 'spiral curriculum' approach in which candidates build on course content in increasing complexity. This reinforces candidates' previous learning[2] while providing timetable flexibility and choice. Candidates can take two subjects concurrently, if the prerequisites are met.

Prerequisites for elective subjects are based on elective content, with the ability to complete electives before or after ICAP.

Subject	Progression rules/Pre-requisites/Co-requisites
Core 1: Ethics and Business	Ethics and Business must be attempted before starting any other subject. No pre-requisites
Core 2: Risk and Technology	Core 1: Ethics and Business is a pre or co-requisite
Core 3: Financial Accounting and Reporting	Core 1: Ethics and Business is a pre or co-requisite
Core 4: Tax	Core 1: Ethics and Business is a pre or co-requisite
Core 5: Business Performance	Core 1: Ethics and Business is a pre-requisite Core 2: Risk and Technology is a pre-requisite
Core 6: Audit and Risk	Core 1: Ethics and Business is a pre-requisite Core 3: Financial Accounting and Reporting is a pre-requisite
Core 7: ICAP	Core 1–6 must be completed before attempting ICAP
Elective: Advanced Tax	Core 1: Ethics and Business is a pre-requisite Core 4: Tax is a pre-requisite
Elective: Assurance	Core 6: Audit and Risk is a pre-requisite
Elective: Data Analytics and Insights	Core 1: Ethics and Business is a pre or co-requisite
Elective: Strategy and Performance	Core 1: Ethics and Business is a pre or co-requisite

Progression rules for the new CA Program

Subject timetable

The CA subject timetable includes four standard study terms per year, with subjects slightly staggered to vary the assessment periods.

- Core 1: *Ethics and Business* is offered at the beginning of each term, with an additional offering in term 4 (up to five times per year).
- Core 7*: ICAP* is offered every term.
- Core subjects 2–6 are offered two–four times per year.
- *Tax* and *Advanced Tax* has two versions running concurrently, one for candidates sitting in Australia and one for those in New Zealand.
- Electives are offered based on demand.

Refer to the CA website for the current timetable.

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[2] Bruner, JS 1960, *The Process of Education*, Harvard University Press.

Graduate Diploma of Chartered Accounting (GradDipCA)

Course Learning Outcomes

Upon successful completion of the GradDipCA candidates will have the knowledge and skills to:

- Demonstrate advanced accounting knowledge required to practise as an accountant across a range of enterprises, sectors, and jurisdictions.

- Analyse data and critically evaluate technology to support professional practice as a Chartered Accountant.

- Communicate appropriately with stakeholders concerning complex accounting and finance matters.

- Collaborate effectively to achieve high-level outcomes.

- Integrate advanced technical, business and professional knowledge and skills to generate advice, make decisions or recommend solutions for authentic business problems.

- Apply critical thinking and professional scepticism in professional practice as a Chartered Accountant.

- Evaluate and respond appropriately to complex ethical issues that impact the individual, the organisation, the profession and society.

- Reflect on own practice to support continuous improvement and respond to change.

Subject structure

To complete the GradDipCA, candidates must successfully complete nine subjects (seven core and two electives), totalling 120 credit points:

GradDipCA Course Structure

Subject number	Subject Name*	Abbrv	Credit Points	Pre-Requisites(P) / Co-requisites (C) /	Code	Delivery mode
Core subjects – all to be completed						
Core 1	Ethics and Business	EB	6	N/A	CACC1500	Blended or Online*
Core 2	Risk and Technology	RT	15	EB (P or C)	CACC1501	Online
Core 3	Financial Accounting and Reporting	FAR	15	EB (P or C)	CACC1502	Online
Core 4	Tax	TAX(AU) TAX(NZ)	15	EB (P or C)	CACC1503AU CACC1503NZ[1]	Online
Core 5	Business Performance	BP	15	EB (P); RT (P)	CACC1504	Online
Core 6	Audit and Risk	AR	15	EB (P); FAR (P)	CACC1505	Online
Core 7	Integrated Chartered Accounting Practice	ICAP	15	Tax (P), BP, (P), AR (P)	CACC1506	Blended or Online*
Elective subjects - 2 electives to be selected from the list below						
Elective	Assurance	ASR	12	AR (P)	CACC1507	Online
Elective	Advanced Tax	ATAX(AU) ATAX(NZ)	12	EB (P), TAX(AU) (P) or TAX(NZ) (P)	CACC1508AU CACC1508NZ	Online
Elective	Strategy and Performance	SP	12	EB (P or C)	CACC1509	Online
Elective	Data Analytics and Insights	DAI	12	EB (P or C)	CACC1510	Online
Total credit points required		**120**				

Requires scheduled workshop attendance. Availability of online/onsite workshops will be reflected in the course timetable.

Subject Learning Outcomes

Each subject has been strategically designed to align with the overall Program Outcomes.

Ethics and Business (EB) [CACC1500]

SLO1	Research an organisation and its environment to identify and evaluate factors that influence business decision-making
SLO2	Reflect on own knowledge, skills and experience, and on areas for further development as a Chartered Accountant
SLO3	Apply the International Code of Ethics for Professional Accountants to address common ethical dilemmas
SLO4	Collaborate with peers and communicate information effectively

Risk and Technology (RT) [CACC1501]

SLO1	Recommend risk management strategies to address financial and non-financial risks affecting an organisation
SLO2	Evaluate and communicate the results of data analyses presented in a range of formats, to provide relevant information for decision making
SLO3	Identify and evaluate existing and emerging technology solutions and contribute to an IT strategy to meet business objectives and strategy
SLO4	Apply the principles of computational thinking to generate solutions to authentic business problems

Financial Accounting and Reporting (FAR) [CACC1502]

SLO1	Apply technical knowledge to account for complex transactions and events
SLO2	Prepare financial statements in accordance with International Financial Reporting Standards (IFRS) or local equivalents, and applicable legislation
SLO3	Evaluate future changes that impact the financial reporting environment
SLO4	Evaluate and respond appropriately to complex ethical issues in the context of financial reporting

Tax (TAX) (Australia or New Zealand) [CACC1503AU | CACC1503NZ]

SLO1	Apply technical knowledge to a range of transactions and events to determine the tax consequences
SLO2	Advise on the taxation consequences of a range of transactions and events
SLO3	Apply an ethical and socially responsible approach to determining taxation consequences
SLO4	Evaluate future changes that impact the taxation environment

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Business Performance (BP) [CACC1504]

SLO1	Critically evaluate an organisation's performance and advise on improvements to business strategy and operations
SLO2	Advise on investment and funding options to support business decision-making
SLO3	Communicate appropriately with stakeholders about an organisation's performance and provide advice to support decision-making
SLO4	Apply an ethical approach in assessing business performance and decision making

Audit and Risk (AR) [CACC1505]

SLO1	Apply practical and technical skills in the audit of financial statements
SLO2	Apply professional judgement and professional scepticism in conducting an audit of financial statements
SLO3	Evaluate the broad impact of changes in an entity and its environment
SLO4	Collaborate and communicate with a variety of stakeholders

Integrated Chartered Accounting Practice (ICAP) [CACC1506]

SLO1	Integrate technical knowledge, critical thinking and professional skills to provide business advice
SLO2	Demonstrate effective communication and collaboration skills in a variety of formal and informal business contexts
SLO3	Demonstrate an embedded ethical approach in the application of technical knowledge and professional skills
SLO4	Reflect on how the key areas of Chartered Accounting practice contribute to professional practice, decision-making and accountability and identify areas for continuing professional development

Assurance (ASR) [CACC1507]

SLO1	Recommend an appropriate engagement type to meet client needs
SLO2	Apply practical skills and technical knowledge in providing assurance and related services
SLO3	Apply professional judgement and professional scepticism in conducting an engagement

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Advanced Tax (ATT) (Australia or New Zealand) [CACC1508AU | CACC1508NZ]

SLO1	Apply advanced technical knowledge to a range of transactions or events to determine the taxation consequences
SLO2	Advise on the taxation consequences of complex transactions and events
SLO3	Communicate complex taxation information to a range of stakeholders

Strategy and Performance (SP) [CACC1509]

SLO1	Advise on the development of strategy to enhance stakeholder value in changing environments
SLO2	Critically review and adapt an organisation's existing strategy to take advantage of opportunities for improvement
SLO3	Create a measurement framework to monitor an organisation's strategic performance
SLO4	Effectively communicate recommendations to gain stakeholder support for strategic proposals

Data Analytics and Insights (DAI) [CACC1510]

SLO1	Critically analyse business problems to identify how data analytics can contribute to solutions
SLO2	Critically evaluate the suitability of data and prepare it for further analysis
SLO3	Use judgment to select and apply data analytic strategies and techniques to generate insights
SLO4	Communicate results of data analyses to stakeholders to provide actionable insights that address business problems

Assessment types

Core	Subject	Assessment	Weight %	Week	Length [minutes/words]	
CORE 1	Ethics and Business[1]	1. Written Submission	Mandatory	1	600	
		2. Online Assessment	Mandatory	2	60	
		3. Group Presentation	Mandatory	2	12 -15 recorded presentation	
CORE 2	Risk and Technology[2]	1. Online Assessment	10	3	60	
		2. Written Submission	30	5	1000	
		3. Written Submission	60	9	2000	
CORE 3	Financial Accounting and Reporting[2]	1. Online Assessment	10	3	60	
		2. Part A – Online Assessment	20	6	120	
		Part B – Written Submission	10	6	300	
		3. Invigilated Examination	60	9	120	
CORE 4	Tax (AU/NZ)[2]	1. Online Assessment	10	2	60	
		2. Part A – Online Assessment	15	6	45	
		Part B – Written Submission	15	6	450	
		3. Invigilated Examination	60	9	120	
CORE 5	Business Performance[2]	1. Online Assessment	10	3	60	
		2. Part A – Written Submission	20	5-6	1000	
		Part B – Narrated PowerPoint Submission	10	5-6	2	
		3. Written Submission	60	9	2000	
CORE 6	Audit and Risk[2]	1. Online Assessment	10	2	60	
		2. Part A – Written Submission (Draft)	5	4	600	
		Part B – Candidate Participation (Workshop)	10	4	60	
		Part C – Written Submission (Final)	15	4	600	
		3. Invigilated Examination	60	9	120	
CORE 7	Integrated Chartered Accounting Practice[3]	1. Hurdle - Reflective Portfolio	0	1	800-1000	
		2. Part A – Online Assessment	10	3	60	
		Part B – Online Assessment	10	5	60	
		Part A – Workshop Contribution	10	7	n/a	
		Part B – Workshop Presentation	20	7	15	
		3. Invigilated Examination	50	9	120	
ELECTIVE	Advanced Tax (AU/NZ)[2]	1. Online Assessment	40	4	90	
		2. Written Submission	40	7	1500	
		3. Recorded Presentation	20	7	5-7	
ELECTIVE	Assurance[2]	1. Online Assessment	40	3	90	
		2. Written Submission	60	7	2000	
ELECTIVE	Strategy and Performance[2]	1. Written Submission	40	3	1300	
		2. Written Submission + Recorded Presentation	60	7	2000 words	
ELECTIVE	Data Analytics and Insights[2]	1. Written Submission	40	4	1300	
		2. Written Submission	60	7	2000	

1. To pass Ethics and Business candidates must pass all assessments.

2. To pass these Subjects candidates must complete all assessments, pass the final assessment and pass the subject overall.

3. To pass Integrated Chartered Accounting Practice candidates must complete all assessments, participate in workshop activities, pass the final assessment and pass the subject overall.to pass Ethics and Business candidates must pass all assessments.

Mentored Practical Experience (MPE)

The Mentored Practical Experience (MPE) component of the CA Program aims to develop essential on-the-job knowledge and skills so that candidates can learn, adapt quickly and achieve consistent, quality results at work. Practical experience is gained in the workplace where candidates encounter real-life situations and use their knowledge and skills to solve problems, make decisions, work in teams, build relationships and communicate with others. In doing this, candidates also test and apply their values, ethics and attitudes.

Candidates must meet the MPE requirements to be eligible to apply for full CA membership. MPE can be undertaken before, during or after completing the required formal education component, but candidates must complete both components within a maximum eight-year provisional membership period to qualify for full CA membership.

Standard schedule – three years full-time

MPE must be undertaken under the supervision of a practical experience mentor who is a member of CA ANZ, or a member of a GAA body which CA ANZ has a full recognition agreement with. The above diagram represents the standard or default MPE schedule for the redesigned MPE program once candidates have completed the online orientation module. The standard schedule is a minimum of three full-time equivalent years of MPE.

Key features

The MPE program has been redesigned to drive the continual development of candidates and mentors and, in turn, improve workplace outcomes.

The key features of MPE include:

- MPE embodies a holistic, integrated and practical approach to learning which includes reflection and feedback.

- Candidates self-assess their competencies and provide supporting statements to verify and validate their work experiences against each required competency.

- Mentors review, provide feedback and approve candidates' self-assessment at least every six months.

- Mentor and candidate meet every six months with defined outcomes.

- Each year, the mentor and candidate meet to create a professional development plan.

- Candidates create an annual self-reflection and personal development report which is lodged with their mentor for feedback and coaching.

- Professional ethics and values are included in the competency self-assessment and reflective assessments.

After registering for MPE, the program starts with a mandatory online orientation module. Once this is complete, candidates and mentors gain access to the online *MPE Tracker*, along with online support and learning materials to provide just-in-time resources throughout MPE, supporting all stages of development for both candidates and mentors.

On completion of all MPE requirements, mentors recommend the candidate for full membership.

MPE competencies

The CA Program's professional and technical competencies reflect the evolving CA profession and align with the CA Capability+ model. Throughout their MPE, candidates experience opportunities to develop their professional and technical competencies.

Technical competencies

Technical competencies, while critical, vary according to job role. Therefore, candidates determine which technical competencies relate to their job role and focus on developing those throughout MPE.

Candidates must choose 2 technical competencies to specialise in, prioritising one to level 3, and a secondary to level 2:

Technical competencies	
1. Financial accounting and reporting	7. Data analytics and insights
2. Tax in practice	8. Risk
3. Tax in audit	9. Strategy and performance
4. Management accounting and business performance	10. Financial modelling
5. Audit and assurance	11. Financial planning
6. Technology	12. Insolvency
	13. Superannuation

Professional competencies

Professional competencies are considered essential for the future employability of a professional accountant irrespective of their level of work, career stage, location or job role. Candidates must demonstrate all professional competencies to level 3 by the end of MPE:

Professional competencies
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

Candidates self-assess their competencies and provide supporting statements to verify and validate their work experiences against each required competency. These are reviewed and validated by their mentor.

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MPE competency levels

Level 1	Level 2	Level 3
At this level, candidates work in an environment with low levels of ambiguity, complexity and uncertainty.	At this level candidates work in an environment with moderate levels of ambiguity, complexity and uncertainty.	At this level candidates work in an environment with high levels of ambiguity, complexity and uncertainty.
Candidates are expected to take a proactive approach in the workplace, and:	Candidates are expected to take a proactive approach in the workplace, and:	Candidates are expected to take a proactive approach in the workplace, and:
• work under supervision • carry out tasks that have a low level of risk and complexity • use established workplace processes • make judgements based on set criteria	• work as part of a team • carry out some tasks independently • be responsible for the quality of their own work • exercise judgement within established parameters	• manage their own work • be responsible for the quality and quantity of their work • exercise professional judgement • potentially manage some business functions

MPE for candidates

Candidates must be in approved employment, meaning employment which meets the following guidelines:

- Candidates must accrue at least three years full-time (or part-time equivalent) experience.
- Candidates must work for at least 17.5 hours per week in a relevant accounting role.
- A relevant accounting role provides a depth of experience in at least one technical area as outlined in the MPE competency requirements (above).
- Candidates must be employed by an approved employer (ATE/RTE).
- Candidates must work under the guidance of a CA ANZ approved mentor (a member of CA ANZ or a member of a GAA body which CA ANZ has a full recognition agreement with).

Candidates must demonstrate:

- competency in at least two technical areas: one to level 3 and one to level 2.
- all professional competencies to level 3.

Candidates are also responsible for:

- Managing the relationship with their mentor and arranging and preparing for meetings.
- Proactively working with their mentor to create a professional development plan every 12 months.
- Completing all self-reflection and competency reporting requirements.
- MPE must be completed within a maximum of eight years from beginning provisional membership.

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FAQs

- **For information about the new program**, including graduate benefits, course structure, subject outlines, delivery mode, assessment workload, attendance requirements, technology required, term dates, course fees, orientation, learning support and more. Please visit our website here: www.charteredaccountantsanz.com

- Further information about the course transition arrangements, including details about the discounted new course subject fees for transitioning candidates and about how to indicate your preferred option, are available on MyLearning.

For further information please contact:

Phone: Australia: 1300 137 322

New Zealand: 0800 4 69422

Email: service@charteredaccountantsanz.com

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