



## CA PROGRAM

### Candidate Admission Policy and Procedure

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<b>Document Owner(s)</b>	General Manager CA Program, Manager, Enrolments and Admissions, and Head of Education Risk and Compliance		
<b>Approved by</b>	Group Executive, Education and Learning	<b>Date Approved</b>	23 April 2020
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#### POLICY STATEMENT

Chartered Accountants Australia and New Zealand (**CA ANZ**) is committed to operating the Chartered Accountants Program (**CA Program**) candidate admission process which is demonstrably fair, transparent and supported by appropriate and robust policies and procedures.

#### POLICY INTENT

The purpose of this document is to set out CA ANZ's policy and procedures for candidate admission into CA ANZ's CA Program, including the Graduate Diploma of Chartered Accounting (**GradDipCA**) qualification which forms the academic component in CA ANZ's CA Program.

#### POLICY

##### 1. SCOPE

###### When is this document relevant?

- 1.1 This document is relevant to all admission processes concerning any prospective and current candidate of CA ANZ's CA Program including the GradDipCA course qualification which forms the academic component in the CA Program.

###### Who is covered by this document?

- 1.2 This document applies to all prospective and current candidates of the CA Program and CA ANZ higher education award(s) delivered as part of the CA Program.
- 1.3 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.
- 1.4 This document applies to the CA ANZ Group and all CA ANZ Group employees, contractors, agents and officers (**CA ANZ Group Personnel**).
- 1.5 This document does not apply to any individual undertaking higher education studies delivered by CA ANZ in partnership with another Australian, New Zealand or other located education institution as part of a course awarded by the partner institution.

###### Relationship of this document to CA Program and Provisional Membership admission

- 1.6 A candidate is eligible for admission into the CA Program if they are eligible for admission into the GradDipCA course qualification. This course forms the academic component in the CA Program. Accordingly, all references to admission to the CA Program in this document have the same meaning as admission into the GradDipCA course qualification which forms the academic component in CA ANZ's CA Program.

- 1.7 The requirements for admission and readmission as a “Provisional Chartered Accountant” CA ANZ’s constitutional documents namely, the CA ANZ Supplemental Royal Charter, By-Laws, Regulations and the NZICA Rules are separate admission requirements relating to CA ANZ membership and are excluded from the scope of this document except where they have a direct bearing on the requirements for admission to into the CA Program.
- 1.8 CA ANZ recognises the overlap in the requirements for Provisional Chartered Accountant admission and for the CA Program admission. Where CA ANZ’s provides a ‘single service’ process for applying for admission for Provisional Membership and CA Program candidature to support service efficiency and quality, CA ANZ will assess, administer and manage these applications as separate processes.
- 1.9 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**

This Candidate Admission Policy and Procedure is designed to reflect CA ANZ’s commitment to academic excellence and flexible entry pathways in its CA Program and put into effect the following principles:

- admissions policies, requirements and procedures will be documented, applied fairly and consistently, and be designed to ensure that admitted candidates have the academic preparation and proficiency in English needed to participate in their intended study;
- intending candidates will be informed prior to application of the Inherent Course Requirements so they may ensure there are no known limitations that would be expected to impede their progression and completion of their studies;
- admission offers are made to genuine applicants who demonstrate and are judged to have a reasonable prospect of success in their studies;
- admission offers are made broadly on merit, based on demonstrated achievement, especially academic achievement, and are free of patronage, bias and unlawful discrimination;
- admission offers may also take account of other factors such as work and life experience, demonstrated commitment and specific achievements related to particular fields of endeavour;
- through admission, CA ANZ seeks to provide access to persons who have experienced educational or social disadvantage and to address the under-representation of specific community groups in the CA ANZ membership population;
- in its admissions, CA ANZ seeks to engage with and support its communities, including its membership, professional, industry and partner communities;
- CA ANZ may also seek to achieve strategic objectives through its admissions and may flexibly adjust program intakes in response to its strategic objectives and changes in the availability of applicants;
- admission offers are made on the basis of fair and consistent decision-making undertaken with integrity and impartiality by CA ANZ staff who have relevant knowledge, skills and training;
- applicant selection and admission complies with relevant legislative, regulatory and reporting requirements and standards.

## 2.2 CA Program Admission Requirements / CA ANZ Higher Education Course Admission Requirements

To be eligible for admission into the CA Program an applicant needs to meet CA ANZ Higher Education Course Admission requirements. These requirements are set out at 2.2.1 to 2.2.3 below.

### 2.2.1 Academic criteria for admission

To be eligible for admission applicants must:

- (a) Hold a CA ANZ accredited degree that has been assessed by CA ANZ as comparable to at least an Australian or New Zealand bachelor degree<sup>1</sup> (AQF/NZQF level 7 or higher) with coverage of required competency areas;

**OR**

- (b) Hold an undergraduate degree with coverage of required competency areas which has not been accredited by CA ANZ that has been prior assessed by CA ANZ through the Standard Assessment of Academic Qualifications process<sup>2</sup> as equivalent to at least an AU or NZ Bachelor degree (AQF/NZQF level 7 or higher); and where the degree has not been delivered in English meets the minimum English Language requirements for admission (see below);

**AND**

- (c) Meet the 'Required Competence' through CA ANZ approved completed subject areas to commence at least one technical subject in the CA Program's GradDipCA course.

#### Required competence

Applicants need to demonstrate that they have obtained a pass in each of the approved completed subject areas to demonstrate they have met the required competency areas for commencing study in the CA Program GradDipCA subject as specified in Table A.

Required subject areas for competency may be completed as part of an CA ANZ accredited undergraduate degree, a CA ANZ's CA Foundations pathway, or separately by way of CA ANZ approved subjects offered by tertiary education providers.

Required Competency Area	CA Program GradDipCA subject				Related CA Foundation Units
	AAA	FIN	MAAF	TAX AU/ TAX NZ	
Accounting systems and process	X	X	X	X	CAF001 Accounting Systems and Processes
Audit & assurance	X	X			CAF006 Audit & Assurance
Business Law	X			X	CAF007 Commercial & Corporations law
Economics	X		X	X	CAF008 Economics & Quantitative Methods
Finance and Financial Management	X	X	X	X	CAF009 Finance
Financial Accounting and Reporting	X	X		X	CAF003 Financial Accounting & CAF004 Accounting Theory
Information Technology	X	X	X		CAF002 Accounting Information Systems
Management Accounting			X		CAF005 Management Accounting
Quantitative Methods	X		X	X	CAF008 Economics & Quantitative Methods
Taxation		X		X	CAF010 Taxation
Ethics	X	X	X	X	Integrated ethical principles achieved by completing other prerequisite competences

1 CA ANZ Regulation CR 1.6 (a)(i) at <https://www.charteredaccountantsanz.com/member-services/member-obligations/regulations-and-guidance/australian-regulations>

2 See CA ANZ website for 'Recognised academic qualifications' information and form for [Standard Assessment of Academic Qualifications](#). Fees apply for this assessment process.

**Note:**

- A CA ANZ accredited degree may meet all or some of the required competencies as indicated on [CA ANZ's Accredited Tertiary Courses Table](#).
- For holders of an undergraduate degree which has not been accredited by CA ANZ, satisfactory completion of the required competencies is assessed by CA ANZ via the [Standard Assessment of Academic Qualifications](#) process.

## 2.2.2 Minimum English language requirements for admission

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 met the English language requirements for admission.

Candidates admitted on the basis of a degree that is comparable 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 of a minimum academic IELTS 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<sup>3</sup> undertaken no more than 2 years before the date of application.

or

- have passed CA ANZ Full (Permanent) migration skills assessment<sup>4</sup> which requires demonstration of attainment of a minimum Academic IELTS overall score of 7 with no test score less than 7.0 in each of the four components undertaken no more than 3 years before the date of application.

## 2.2.3 Other requirements for admission

### (a) Criminal Record / Police Record Check

CA Program applicants will be required to provide a National Police Check (Australia) or a Criminal Conviction Letter (NZ) supplied by the New Zealand Ministry of Justice if declaring a prior conviction or current matter before the courts. Applicants outside of Australia or New Zealand will be required to provide a police clearance for the jurisdiction in which the offence occurred. Documents supplied in connection with 2.2.3 must be scanned copy of the original that is dated within six (6) months of the date of applying for the CA Program. The details of any convictions will be kept confidential and each application will be considered on its merits.

### (b) 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.

<sup>3</sup> Refer to Appendix A for accepted equivalent English language skills tests and scores.

<sup>4</sup> <https://www.charteredaccountantsanz.com/about-us/migration-assessment/australia-immigration/qualification-assessment-criteria/english-language-requirement>

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

(c) **Provisional Membership and Character Assessment**

All CA Program applicants must meet the separately assessed requirements for admission to Provisional Membership of CA ANZ, agree to the terms and conditions of Provisional Membership and complete a character assessment. Refer to CA ANZ's [Other CA requirements information](#). All provisional members are charged an annual subscription fee. For details see [CA ANZ Manage your Membership](#).

## **2.4 Credit for prior learning**

An applicant applying for admission into the CA Program may also apply for course credit on the basis of prior formal, non-formal and/or informal learning in accordance with CA ANZ's CA Program [Candidate Credit Arrangements Policy and Procedure](#).

## **2.5 Alternate flexible pathways to entry**

Alternative pathways through bridging study are available for those who do not meet the academic admission criteria for the Program. Refer to CA ANZ [Academic entry pathways information](#).

## **2.6 Non award study in a CA ANZ higher education course**

### Cross-institutional study

Prospective candidates for cross-institution study where CA ANZ is the host institution must meet CA ANZ's CA Program Admission Requirements stated herein, exception requirements 2.2.3(c) which relate to Provisional Membership Eligibility, and will be required to submit their home institution's written confirmation that the study(ies) applied for will be credited towards their enrolled home institution AQF/NZQF level 7 or higher award.

### Single module<sup>5</sup> enrolment

Individuals enrolling in a single module or a number of single modules for non-award study must meet CA ANZ's CA Program Admission Requirements stated herein.

## **2.7 Nested qualification**

Where CA ANZ has a nested entry and/or 'opt-out' early exit higher education qualification as part of a CA ANZ awarded qualification (e.g. Graduate Certificate qualification nested in a parent Graduate Diploma qualification) a prospective candidate is required to meet the entry requirements of the parent qualification.

Where a CA Program candidate has taken/ 'opted-out' with the award of a nested early exit qualification, whether by choice or as a requirement, the candidate may be eligible for readmission to the CA Program (see 2.9 below). The candidate must undertake further study in the readmitted program to satisfy the program requirements and may be required to undertake an increased volume of learning to meet the requirements of the qualification type and/or completion in the required timeframe.

## **2.8 Withdrawal of Offer of Admission**

If CA ANZ makes an offer of CA Program admission and subsequently becomes aware that the individual is not eligible for admission due to their:

- (a) provision of false or misleading information in their admission application; and/or

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<sup>5</sup> The term 'module' has the same meaning as 'subject', 'unit' and 'unit of study'.

- (b) holding a visa status that makes them ineligible to study the higher education course in CA ANZ's CA Program; and/or
- (c) failure to advise at time of the readmission that they had prior been excluded or cancelled from CA ANZ's CA Program on the basis of course progression, misconduct or other disciplinary reasons; and/or
- (d) their being or becoming suspended from membership with CA ANZ as a result of a disciplinary decision; and/or
- (e) non-payment of fees due to CA ANZ.

CA ANZ reserves the right to withdraw the individual's admission offer and/or enrolment in CA ANZ's higher education course and/or CA Program and immediately cancel their respective enrolment at any time. In circumstances (a) to (d) above the individual shall not be eligible to apply for readmission for the period of at least one year.

## 2.9 Readmission following ordinary withdrawal or cessation of enrolment

An individual who has withdrawn or ceased an enrolment in CA ANZ CA Program for any reason is required to reapply for Provisional Membership and candidature of the CA Program. A CA Program candidate reapplying for Provisional Membership following a period of CA ANZ imposed study exclusion or permanent study cancellation is required to include all details of the exclusion or cancellation in their application for readmission. A readmitted applicant is required to resume the version of the CA Program current at the time of readmission and may be required to undertake further study and/or undertake an increased volume of learning to meet the requirements of the qualification type and/or completion in the resumed program in the required timeframe.

## 3. PROCEDURE

### Applying for and accepting admission into the CA Program

- 3.1 Individuals may apply for admission into the CA Program directly to CA ANZ or through their CA ANZ registered employer if applicable.
- 3.2 Applicants applying directly to CA ANZ for admission should follow the application procedure prescribed by CA ANZ Services at <https://www.charteredaccountantsanz.com/become-a-member/apply-for-the-ca-program/how-to-apply>
- 3.3 Applicant's Acceptance of Offer and Enrolment
 

On receipt of a written offer of admission and enrolment the applicant, through their MyCA portal login, should:

  - (a) accept the offer by enrolling in their initial CA Program academic module(s) and/or undertaking their mentored practical experience requirements;
  - (b) decline the offer; or
  - (c) take no action, in which case the offer will lapse after the specified period (see 3.12).
- 3.4 An admitted candidate will be considered to have commenced their CA Program from the date of offer issuance and commenced their academic studies in the higher education course within the program from the commencement date of their first module enrolment.
- 3.5 An offer of admission and enrolment will be deemed to have lapsed consistent with CA ANZ Regulation CR 5 Provisional Members (see *CR 5.11 Duration*<sup>6</sup>).

<sup>6</sup> See <https://www.charteredaccountantsanz.com/member-services/member-obligations/regulations-and-guidance/australian-regulations>



## CA ANZ's assessment of applications for admission

- 3.6 The Manager of Enrolment and Admissions (or their delegate) is responsible for developing, maintaining, monitoring, and improving the CA Program admission procedures, including the processes for:
- (a) ensuring that, prior to enrolment and before fees are accepted, candidates are informed of their rights and obligations through the CA Program [Candidate Enrolment Terms and Conditions](#) including:
    - i. all charges associated with their proposed studies as known at the time and advice on the potential for changes in charges during their studies,
    - ii. policies, arrangements and potential eligibility for credit for prior learning, and
    - iii. policies on changes to, or withdrawal from, offers, acceptance and enrolment, tuition protection and refunds of charges;
  - (b) ensuring admission and other contractual arrangements with candidates, or where legally required, with their parent or guardian, are in writing, and include any particular conditions of enrolment and participation that may not apply to the course more generally; and
  - (c) assessing applications for admission in accordance with the policy and procedures herein.
- 3.7 All applications must be assessed according to admission requirements published on CA ANZ's website at the time of admission application, regardless of the pathway through which the applicants are seeking admission.
- 3.8 The CA ANZ Enrolment & Admissions procedures should include as a minimum:
- (a) the process by which applications will be considered for approval,
  - (b) criteria for assessing applications and determining whether the application is eligible or ineligible,
  - (c) the process for notifying an individual of the outcome of their application
  - (d) the process for ensuring that sufficient documentation is retained to support evidence based decision making.
- 3.9 CA ANZ Enrolment and Admissions will process applications:
- (a) if authorised by Group Executive Education and Learning Delegated Authority may make an offer of admission to applicants who meet the published admission requirements; and/or
  - (b) forward the application to the authorised CA Program academic staff member(s) for assessment and admission eligibility recommendation; or
  - (c) decline (reject) the application.
- 3.10 Where an assessment of an application includes assessment of formal, non-formal and/or informal learning it must be carried out in accordance with CA ANZ's CA Program [Candidate Credit Arrangements Policy and Procedure](#).
- 3.11 Appeal of decision to decline admission
- Applicants for CA Program admission who are dissatisfied with the outcome of their application for admission may appeal the decision as a Stage 2 appeal as outlined in the CA Program [Candidate Complaints, Grievances and Appeals Policy and Procedure](#).
- 3.12 Lapse of incomplete application for Provisional Membership and CA Program admission
- Applications for Provisional Membership and CA Program admission will automatically be withdrawn by CA ANZ after 90 days if there is no response to a CA ANZ request for additional information. Once withdrawn, a CA Program applicant must reapply in full for Provisional Membership and CA Program admission.

### 3.13 Admission complaints

Given the nature of many complaints, grievances and appeals, CA ANZ encourages complaints to be handled and resolved as close as possible to the source of the dissatisfaction verbally or in writing. To do so contact:

CA ANZ Member Services <https://www.charteredaccountantsanz.com/contact-us>

Australia – Ph: 1300 137 322 6am-8pm (AEST) Monday - Friday (excl. Public Holidays);

New Zealand – Ph: 0800 4 69422 8am-10pm (NZ time) Monday - Friday (excl. Public Holidays)

Where resolution cannot be achieved informally an individual may lodge a formal complaint, grievance or appeal in writing and formally present their case as outlined in the *CA Program Candidate Complaints, Grievances and Appeals Policy and Procedure*.

## 4. RESPONSIBLE OFFICER

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

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

**Senior Leadership/Management** (or their delegate) are responsible for ensuring that employees in their 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.

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

## 5. DEFINITIONS

For the purposes of this document the following definitions apply.

**Member** means a member of CA ANZ as defined in CA ANZ's constitutional documents, namely the CA ANZ Supplemental Royal Charter, By-Laws, Regulations and the NZICA Rules.

**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.

## 6. RECORDS

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

For instance:<sup>7</sup>

Record type	Retention
Records relating to applications for admission, regardless of decision and outcome. Includes offers which have or have not been accepted or have lapsed, and unsuccessful, incomplete, withdrawn applications, etc. Records may include: application forms and supporting documents, offers of places, interview records, entry examinations, correspondence.	Retain until appeal period has expired or minimum of 1 year after action completed, whichever is longer, then may destroy

<sup>7</sup> Retention schedule developed with reference to *NSW State Records General Retention and Disposal Authority – University records – GA47*



## 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 webpage → [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
3 March 2015	3 March 2015	Document establishment.	1.0	March 2019
1 October 2018	1 October 2018	Reviewed and updated	2.0	October 2019
23 April 2020	23 April 2020	Reviewed, updated and retitled. Formerly titled 'CAP Academic Requirements Policy'. Endorsed by Education Board 21 April 2020	3.0	April 2021
	14 May 2020	Minor technical amendments	3.1	April 2021

## CA PROGRAM

### Accepted English Language Proficiency Tests and Scores

Applicants seeking admission to the CA Program on the basis of a comparable qualification that has not been delivered in English must demonstrate they have attained the minimum English language proficiency competency requirement for admission, this being:

*Academic IELTS 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 undertaken no more than 2 years before the date of application:*

English language proficiency tests accepted as equivalent are as follows.

- 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).

English language proficiency test scores accepted as equivalent are presented in *Table A: English language proficiency test score conversion table* below. All tests must have been undertaken no more than 2 years before the date of application.

**Table A: English language proficiency test score conversion table**

English language skills tests (overall scores) <sup>8</sup>				
IELTS Academic	TOEFL iBT		PTE Academic	Cambridge C1 Advanced and Cambridge C2 Proficiency
6.5	85		61	176
7.0	96		68	185
7.5	105		76	191
8.0	112		79	200
8.5	117		84	205
9.0	120		88	209
English language skills tests (individual scores) <sup>8</sup>				
IELTS Academic	TOEFL iBT		PTE Academic	Cambridge C1 Advanced and Cambridge C2 Proficiency
L/R/W/S	L/R/S	W Section	Section	Section
6.0	17	19	54	169
6.5	20	22	61	176
7.0	23	25	68	185
7.5	25	27	76	191
8.0	27	29	79	200
8.5	29	29	84	205
9.0	30	30	88	209

<sup>8</sup> These requirements apply to CA Program applicants who have not completed a CA ANZ accredited degree and are applying for admission on the basis of a comparable qualification that has not been delivered in English which requires assessment of their qualification through CA ANZ's [Standard Assessment of Academic Qualifications](#) process. English language proficiency attainment requirements are assessed as part of CA ANZ's CA ANZ's [Standard Assessment of Academic Qualifications](#) process.