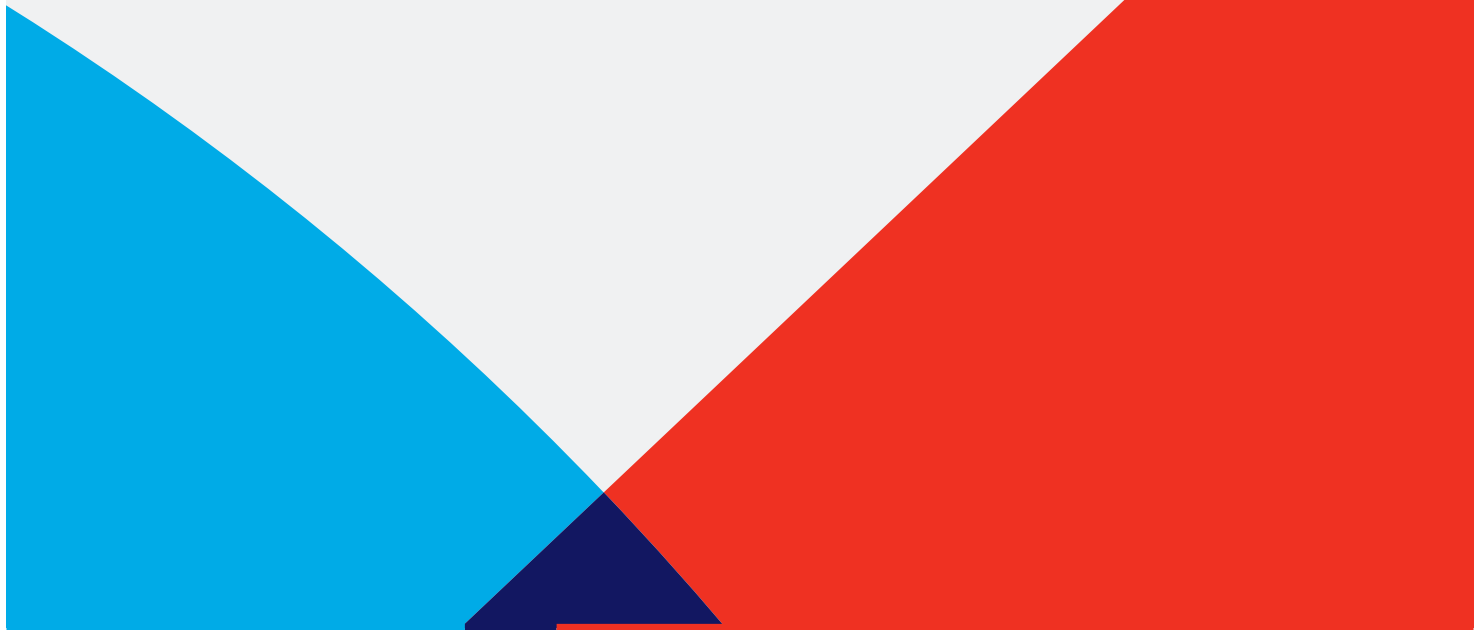


# CA Capability Model

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*The Chartered Accountants Australia and  
New Zealand Capability Model*

Version 28 July 2020



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# CA Capability Model

*To assure the balanced development of a chartered accountant for today's and tomorrow's world of work, all capabilities are structured around four dimensions – Technical, Personal, Business and Leadership.*

The framework is designed to be flexible and adapt to a member's level of expertise, stage in the career journey, and needs. It is recognised the model may need to be complimented with more specific skills, knowledge and behavioural competencies contingent on the context or variations in job design.



<sup>^</sup> These are the six non-technical capabilities considered essential for future employability of a professional accountant irrespective of their level of work, career stage, location or job role. The other non-technical capabilities while critical, will vary in importance according to the job role.

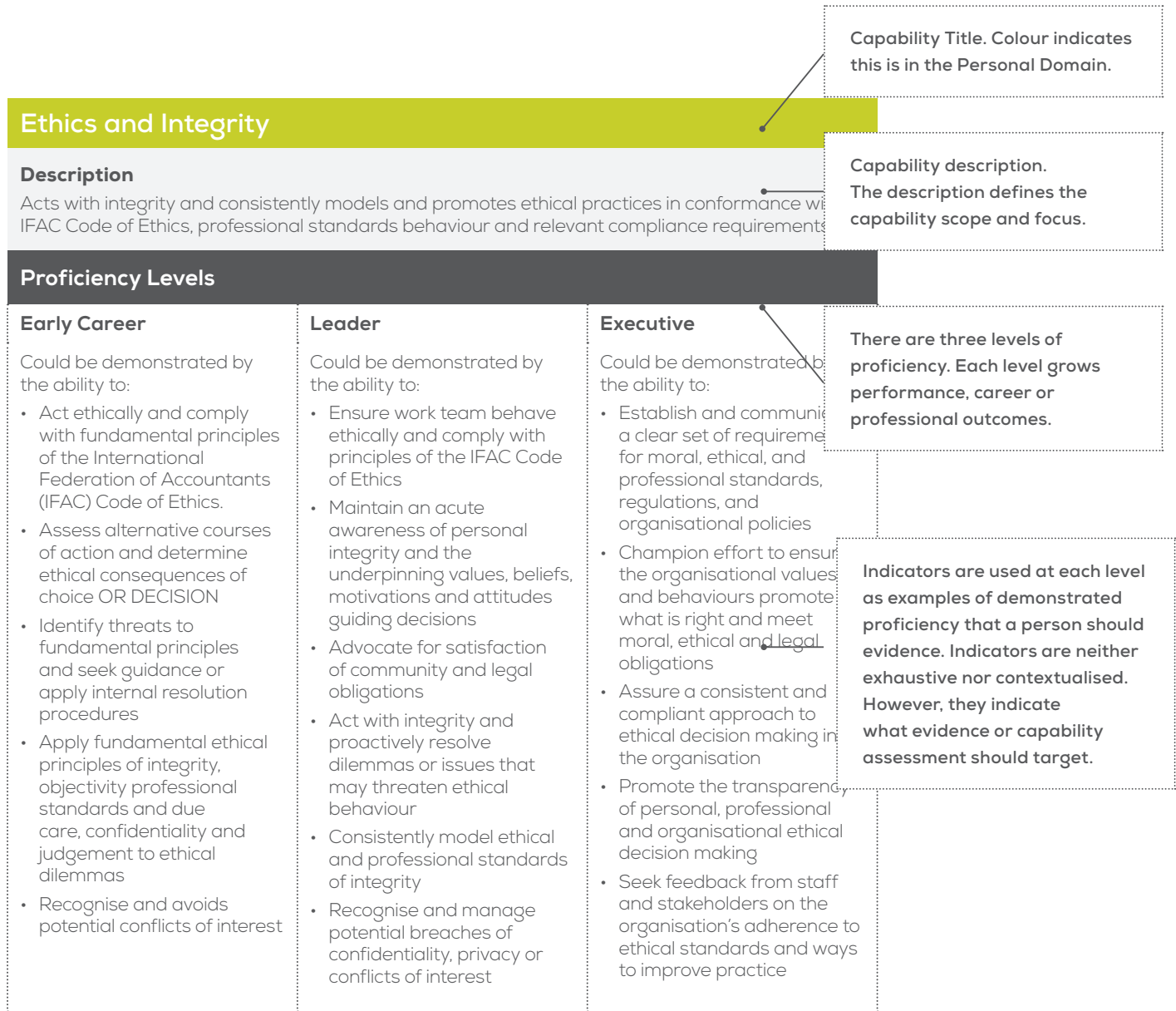
# Three levels of member journey and proficiency

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Stage on Professional Journey	Proficiency Levels
<b>Foundation</b> Graduate Chartered Accountants (Full member)	<ul style="list-style-type: none"><li>• Early Career (Team Player)</li><li>• Hands-on employee, could work in one of many roles</li><li>• Role likely to mix depth and breadth, e.g. working on multiple client engagements or projects, supporting a business unit, or performing one function for several business units</li><li>• Unlikely to have formal direct reports but may supervise a small team and informally lead or develop others</li><li>• Often focussed on the short to medium term and takes direction rather than setting it</li><li>• Relationships likely to extend beyond the immediate finance team to internal cross-functional partnering and interacting with external advisors or client teams</li><li>• Indicative role titles include: Accountant, Senior Accountant (small firm), and Analyst.</li></ul>
<b>Intermediate</b> Chartered Accountant (Full member)	<ul style="list-style-type: none"><li>• May manage a team, function, division or business unit and often has formal direct reports</li><li>• Works across all areas of the finance team or specialist technical areas</li><li>• Multi-tasks between a portfolio of clients or the needs of several business stakeholders, plus operational and people management responsibilities – resource allocation, delegation, training needs, recruitment, managing the financial performance of the team or division, and/or business development activity</li><li>• Balances short term operational needs with the longer term direction of the organisation, may provide input to the strategic plan, work on business transformation projects, transactions</li><li>• Works with leaders of the organisation to drive financial performance, rigour and compliance and maintains relationships with relevant external advisors</li><li>• Indicative role titles include: Manager/Senior Manager, Accountant (large firm), and Financial Controller.</li></ul>
<b>Advanced</b> Chartered Accountant (Member with significant experience or Fellow)	<ul style="list-style-type: none"><li>• Experienced leader responsible for the governance of an organisation, or advising others at this level</li><li>• Work with other leaders and the board to drive the strategic direction of the organisation, influencing its long term direction</li><li>• Internal and external role model, example of integrity and ethical behaviours.</li><li>• Drives compliance in accordance with the business charter, ensuring communication of the strategic plan and empowering others to deliver</li><li>• Maintains strong network of senior professionals</li><li>• Indicative role titles include: Partner, Senior Partner, Director, Finance Director, CFO, COO, and CEO.</li></ul>

# Capability Structure

The following confirms the structure of each capability.





## Tax

### Description

Prepares tax calculations and reports, devise/implement tax planning strategies, advises internal/external clients on tax matters, and reviews/signs off on tax related matters.

### Proficiency Levels

#### Early Career

- Explain key aspects on tax administration
- Advise on routine employment taxes
- Explain capital gains tax and fringe benefit tax
- Determine an individual's income tax liability on routine transactions
- Determine the income tax liability of a company, trust and partnership
- Advise on international tax issues and implications for non-complex scenarios
- Calculate the tax obligations for different business/taxation structures for non-complex scenarios
- Explain statutory and professional (ethical) requirements in particular, the differences between tax planning, tax avoidance and tax evasion

#### Leader

- Provide verbal and written advice on tax related matters
- Calculate tax obligations for different business structures including companies, trusts and partnership entities
- Advise on tax reform
- Advise on indirect taxes
- Advise on international taxation transactions
- Advise on the planning opportunities for various business transactions

#### Executive

- Advise optimal tax position for client on complex transactions
- Advise on tax planning opportunities in relation to appropriate tax structures, identifying risk and risk management
- Develop a tax risk management framework
- Develop tax governance framework
- Develop tax policies
- Reviews/signs off advice on tax related matters

## Financial Planning

### Description

Advises clients on financial services matters, including financial planning strategies and financial products.

### Proficiency Levels

#### Early Career

- Explain the regulatory requirements of providing financial advice and the regulatory framework, the laws and regulations governing the superannuation industry
- Explain the codes of professional conduct for the finance industry
- Explain the different asset classes and risk return trade off
- Explain current issues in the financial advisory market and the impact these will have on clients and professional practice

#### Leader

- Complete RG146 licence regulatory requirement
- Analyse the financial needs of an individual including preparation of personal financial planning
- Prepare an appropriate financial plan reflective of an individual's risk profile

#### Executive

- Develop a financial advisory governance framework to assure advisors are qualified
- Manage RG146 licence regulatory requirements and compliance
- Advise on financial planning opportunities for individuals

## Superannuation

### Description

Advises clients on superannuation planning and SMSF matters, including administration and audit of SMSF's superannuation obligations.

### Proficiency Levels

#### Early Career

- Explain superannuation and SMSF legislation and regulations
- Explain the superannuation industry in relation to retirement planning
- Explain the different superannuation types
- Explain the taxation treatment of superannuation contributions and the taxation of superannuation funds and SMSFs
- Explain the advantages and disadvantages of SMSFs
- Explain the audit obligations and undertake an audit of an SMSF

#### Leader

- Advise on regulatory requirements of superannuation funds and SMSFs
- Advise on the payment and income stream options available on retirement
- Advise on taxation and social security issues
- Advise on retirement strategies
- Advise on operational requirements for SMSFs, including the trust deed and trustee responsibilities
- Advise on tax planning opportunities for SMSFs for small business
- Advise on the estate planning issues of SMSFs

#### Executive

- Develop a financial advisory governance framework to assure advisors are qualified
- Manage RG146 licence regulatory requirements and compliance
- Advise on more complex retirement strategies
- Advise on the strategies available to the trustees of SMSFs

## Audit and Assurance

### Description

Performs external/internal audits and other assurance engagements, advises clients on assurance matters and prepares for external/internal audit.

### Proficiency Levels

#### Early Career

- Explain the principles of audit, the regulatory framework and professional responsibilities of an external auditor.
- Apply International Auditing Standards or National Generally Accepted Auditing Standards, and applicable laws and regulations to a non-complex audit and assurance assignment
- Explain the principles of collecting and assessing audit evidence
- Describe the use of automated tools, including data analytics, artificial intelligence, and techniques the auditing process
- Explain the appropriate auditor's report to be issued in accordance with relevant Auditing Standards.
- Explain current issues in assurance and auditing and the impact these will have on clients and professional practice

#### Leader

- Apply International Auditing Standards or National Generally Accepted Auditing Standards, and applicable laws and regulations to a complex audit and assurance assignment
- Evaluate the quality of audit evidence based on professional judgement
- Advise on key audit findings
- Advise on the use of automated tools, including data analytics, artificial intelligence and techniques to improve audit quality and efficiency
- Recommend the appropriate auditor's report in accordance with relevant Auditing Standards
- Apply current issues in assurance and auditing in a proactive manner to client

#### Executive

- Evaluate audit and assurance engagements conducted applying an overall risk-based approach
- Evaluate key audit findings and determine approach
- Advise on appropriate auditor's report to be issued in accordance with relevant Auditing Standards
- Advise on client transactions prior to execution
- Conduct quality review engagements for quality assurance purposes

## Insolvency

### Description

Undertakes insolvency proceedings and/or other restructuring activities.

### Proficiency Levels

#### Early Career

- Explain the regulatory framework and the applicable laws and regulations which apply to each type of administration
- Explain individual business bankruptcy and debt arrangements legal requirements
- Determine administration financial position
- Explain asset classes and administration entitlements
- Determine creditors entitlements
- Prepare legal documentation relevant to each administration
- Implement a reconstruction or recovery program

#### Leader

- Assess administration's financial viability and recommend insolvency options
- Manage administration, including attending to all legal requirements
- Plan business recovery or workouts
- Critique cashflow and administration projected outlays throughout administration
- Prepare report on administration wind up, including distribution of assets to creditors
- Advise on forensic accounting matters

#### Executive

- Execute administrator role applying a risk based approach
- Determine insolvency approach based on risk and legal requirements
- Advise on administration distribution
- Advise on forensic accounting matters, including acting as expert witness
- Develop administrations governance framework
- Manage cross-border or multi-jurisdiction insolvency arrangements

## Corporate Finance

### Description

Advises internal/external clients, perform analysis and make recommendations relating to financial strategy, M&A, financial risk management, treasury, business planning and forecasting.

### Proficiency Levels

#### Early Career

- Describe the structure of capital and debt markets including financial and banking systems
- Explain risk management techniques to mitigate financial risk, including hedging
- Prepare cashflow and working capital forecasts for a business
- Critique alternative domestic financing options (short and long term) for working capital, projects and assets
- Apply investment appraisal techniques, including assessing corporate social responsibility and sustainability
- Apply various valuation models to acquisition and divestment scenarios
- Explain the rules of corporate insolvency

#### Leader

- Evaluate business plans and financial position of business
- Evaluate alternative financing instruments, including international
- Evaluate hedging instruments
- Develop risk management frameworks to mitigate finance risk
- Evaluate investment appraisals
- Advise on business valuations
- Advise on merger and acquisitions
- Explain the regulatory environment and show awareness of the codes of professional conduct for the finance industry

#### Executive

- Advise on appropriate financing strategy, including corporate social responsibility and sustainability
- Recommend appropriate finance governance framework
- Advise on risk management strategy to mitigate finance risk, including developing code of professional conduct
- Advise and act as an independent expert on business valuations
- Advise on merger and acquisitions
- Advise on managing financial distress



## Reporting

### Description

Prepares, completes and reviews reporting to International Financial Reporting Standards (IFRS) and national standards.

### Proficiency Levels

#### Early Career

- Describe the legal and financial reporting framework including an introductory knowledge of including International Financial Reporting Standards (IFRS) and national standards
- Explain reporting requirements for different business entities
- Prepare non-complex primary financial reporting statements including consolidated accounts in accordance with IFRS or other relevant standards
- Interpret financial statements and related disclosures
- Interpret reports that include non-financial data, for example, sustainability and integrated reports
- Explain the appropriateness of accounting policies used to prepare financial statements
- Describe current developments in financial reporting in both home country and internationally

#### Leader

- Demonstrate thorough knowledge and understanding of the legal and financial reporting framework
- Advise on generally accepted accounting principles including IFRS and national standards to transactions and other events
- Prepare primary financial reporting statements including consolidated accounts in accordance with IFRS or other relevant standards as appropriate for different business entities
- Advise on financial statements and related disclosure requirements
- Recommend appropriate accounting policies to be used to prepare financial statements
- Prepare non-financial reports, for example sustainability and integrated reports
- Advise on automated technology opportunities to improve quality and efficiency of financial reporting opportunities

#### Executive

- Evaluate prepared financial statements applying a risk based approach
- Develop appropriate accounting policies to be used to prepare financial statements
- Advise on key accounting judgements and estimates
- Advise on non-financial reports, for example sustainability and integrated reports
- Advise on transactions outside the ordinary course of business
- Advise on financial reporting governance framework



## Ethics and Integrity

### Description

Acts with integrity and consistently models and promotes ethical practices in conformance with IFAC Code of Ethics, professional standards behaviour and relevant compliance requirements.

### Proficiency Levels

#### Early Career

Could be demonstrated by the ability to:

- Act ethically and comply with fundamental principles of the International Federation of Accountants (IFAC) Code of Ethics.
- Assess alternative courses of action and determine ethical consequences of choice or decisions
- Identify threats to fundamental principles and seek guidance or apply internal resolution procedures
- Apply fundamental ethical principles of integrity, objectivity, professional standards and due care, confidentiality and judgment to ethical dilemmas
- Recognise and avoids potential conflicts of interest

#### Leader

Could be demonstrated by the ability to:

- Ensure work team behave ethically and comply with principles of the IFAC Code of Ethics
- Maintain an acute awareness of personal integrity and the underpinning values, beliefs, motivations and attitudes guiding decisions
- Advocate for satisfaction of community and legal obligations
- Act with integrity and proactively resolve dilemmas or issues that may threaten ethical behaviour
- Consistently model ethical and professional standards of integrity
- Recognise and manage potential breaches of confidentiality, privacy or conflicts of interest

#### Executive

Could be demonstrated by the ability to:

- Establish and communicate a clear set of requirements for moral, ethical, and professional standards, regulations, and organisational policies
- Champion effort to ensure the organisational values and behaviours promote what is right and meet moral, ethical and legal obligations
- Assure a consistent and compliant approach to ethical decision making in the organisation
- Promote the transparency of personal, professional and organisational ethical decision making
- Seek feedback from staff and stakeholders on the organisation's adherence to ethical standards and ways to improve practice

## Critical Thinking and Judgement

### Description

Critically analyses, reflects and constructively challenges current thinking and practice.

### Proficiency Levels

#### Early Career

Could be demonstrated by the ability to:

- Question popular values, opinions and decisions that lead to unfavourable outcomes to the organisation
- Seek and critically assess all evidence to derive the optimal decision or solution
- Access, evaluate and synthesise and information or data from multiple sources and perspectives
- Maintain a sceptical mindset when assessing evidence and performing assigned work
- Frame questions that shape critical enquiry and lead to well-reasoned, logical conclusions

#### Leader

Could be demonstrated by the ability to:

- Analyse and apply professional scepticism without undue influence of internal or external stakeholders
- Use inductive or deductive reasoning to test existing thinking and assumptions
- Analyse and prioritise complex interests or issues
- Consider the consequences of decisions or options
- Present sound logic, data and reasons to support professional judgments

#### Executive

Could be demonstrated by the ability to:

- Draw on experience and expertise to exercise professional judgement and make sound decisions
- Possess the sophisticated self-awareness necessary to make appropriate evaluative judgements about people, events, organisations and processes
- Appreciate the strategic environment and the emotional drivers influencing how key decision makers will respond to new or challenging situations
- Defend and advocate for evidence-based judgments in a logical and reasoned manner

## Adaptive Mindset

### Description

Deals with pressure, setbacks and challenges in an optimistic, creative and flexible manner while learning from experience and responding to change in a positive manner.

### Proficiency Levels

#### Early Career

Could be demonstrated by the ability to:

- Persist and seek support to overcome any challenges or setbacks
- Appreciate different ways people think and create solutions
- Embrace change with a positive attitude
- Confront difficult issues or setbacks as an opportunity to learn and improve
- Process negative feedback in a positive and constructive manner
- Continually imagine and reimagine what is possible

#### Leader

Could be demonstrated by the ability to:

- Maintain a positive outlook even when dealing with unrelenting difficulties
- Positively influence others by maintaining self-control, transparency, optimism and confidence
- Encourage others to face challenging situations with an open and questioning mindset
- Serve as a role model by supporting and facilitating others to overcome challenges and uncertainty
- Engage with team members to collectively learn from mistakes or setbacks

#### Executive

Could be demonstrated by the ability to:

- Take calculated risks without losing effectiveness
- Champion innovation and ways to improve organisational outcomes
- Play a stabilising influence on others even in the most challenging situations
- Take a global view and make appropriate evaluative judgments regarding change processes and technological disruption
- Create a culture that enhances change readiness and resilience

## Self-Management and Learning

### Description

Manages own development and appreciate personal strengths and weaknesses and how they may impact work, learning and goal attainment.

### Proficiency Levels

#### Early Career

Could be demonstrated by the ability to:

- Seek to maintain knowledge and skills through continuous learning and development activities
- Appreciate personal accountability for work and professional outcomes
- Request feedback to understand personal strengths and development needs
- Prioritise tasks, manage time and work independently to achieve work responsibilities
- Perform work carefully, thoroughly and competently in accordance with relevant standards and personal well-being
- Review and reflect on professional performance and future career potential

#### Leader

Could be demonstrated by the ability to:

- Plan, monitor and constantly review commitments and personal well-being
- Support others to use their initiative and identify ways to improve work methods and processes
- Set challenging development goals to advance personal work and career opportunities
- Encourage others to engage in continuous learning opportunities
- Overcome obstacles that limit opportunities to improve operational or professional outcomes

#### Executive

Could be demonstrated by the ability to:

- Anticipate changes in workload and reallocate resources accordingly
- Manage team well-being
- Honestly reflect and learn from professional practice, mistakes and faults
- Display a high level of confidence in own abilities or skills in any situation
- Create an environment that inspires others to continuous learn and develop
- Proactively seek new personal and career opportunities

## Regard for Others

### Description

Embraces the need to be a responsible member of an increasingly global business community by actively promoting safe and sustainable practices and working with others in an inclusive manner, respecting different skills, viewpoints, cultures and beliefs.

### Proficiency Levels

#### Early Career

Could be demonstrated by the ability to:

- Express emotions honestly and clearly
- Recognise and remove personal biases or stereotypes that hinder inclusive behaviours or practices
- Act in an inclusive manner with a clear appreciation of cultural and people diversity
- Identify and correctly determine one's own underlying emotional and motivational drivers
- Work with others in a safe and sustainable manner
- Identify the link between an individual's norms and beliefs and the wider culture of the organisation or society

#### Leader

Could be demonstrated by the ability to:

- Recruit and retain people from diverse backgrounds
- Acknowledge and display respect for different cultures and beliefs
- Foster an inclusive environment where everyone treats each other with respect
- Recognise and remove biases that disrupt inclusive behaviours or practices by team members
- Anticipate emotional responses to decisions and actions
- Seek input from diverse perspectives on short and long-term impact of actions and activities
- Preserve the safety of staff and stakeholders

#### Executive

Could be demonstrated by the ability to:

- Influence and work effectively with organisations from different cultures
- Remain open and approachable when resolving highly sensitive issues that may evoke complex feelings
- Build organisational policies and practices that promote diversity and show consideration and concern for others
- Promote workplace culture where all stakeholders feel valued and respected
- Manage emotions appropriately and remain calm and focused during challenging public forums
- Guide and mediate the alignment of the organisation's culture and values with the external environment, society and stakeholders



## Communication

### Description

Clearly and succinctly conveys information and ideas to individuals and groups in a variety of situations in a focused, empathetic, and compelling way that shapes others' thoughts and actions.

### Proficiency Levels

#### Early Career

Could be demonstrated by the ability to:

- Communicate information and ideas clearly and concisely appropriate to the audience
- Choose an appropriate communication medium for the message and audience
- Show empathy and understanding during interpersonal conflict or challenges
- Listen actively and determine people's needs with empathy and accuracy
- Promote and gain support for insights or recommendations using succinct and logical messaging
- Use verbal and non-verbal communication effectively

#### Leader

Could be demonstrated by the ability to:

- Actively seek feedback and displays receptivity to differing opinions
- Build trust and instills confidence through use of open discussions, meetings and feedback sessions
- Employ highly effective communication and presentation skills using a variety of technology and media
- Engage and respond to audience understanding by interpreting both verbal and nonverbal feedback
- Review and establish mechanisms or means to enhance communication flow and channels used

#### Executive

Could be demonstrated by the ability to:

- Build a compelling case by clearly communicating the benefits of an idea, tailoring the persuasion strategy to engage or inspire the audience
- Negotiate effectively at senior levels through anticipating and managing objections and challenges
- Communicate effectively and assertively in high risk situations to resolve complex or sensitive issues
- Build trust by disclosing thoughts, feelings, and the rationale behind decisions or plans
- Present professional or strategic views in a sensitive manner to audiences inside and outside the organisation

## Collaboration and Relationships

### Description

Initiates and maintains authentic, strategic relationships with stakeholders and potential partners to build information, expertise and capacity to achieve organisational goals.

### Proficiency Levels

#### Early Career

Could be demonstrated by the ability to:

- Identify and confirm stakeholders impacting an area of work
- Collaborate in an effective manner with other team members and stakeholders
- Work cooperatively with others in team processes
- Identify opportunities to build relationships and initiate contact
- Seek opportunities to enrich and diversify relationships through the meaningful exchange of ideas and information
- Develop and use strategies to build and extend professional networks

#### Leader

Could be demonstrated by the ability to:

- Engage and build existing stakeholder relationships within and beyond the workplace
- Identify concerns and expectations of stakeholders
- Plan and coordinate allocation of team responsibilities and activities
- Initiate and develop new partnerships across operational or organisational boundaries
- Collaborate with influential stakeholders and partners by shaping shared goals and mutual benefits
- Participate in cross-functional initiatives and encourage team to cultivate relationships across the organisation and with customers
- Attract important relationships through personal and professional networks

#### Executive

Could be demonstrated by the ability to:

- Consult and gain commitment for multi-team, project or strategic objectives
- Continuously scan the environment to initiate strategic relationships and alliances that benefit the organisation
- Influence and sustain stakeholder engagement to achieve positive organisational outcomes
- Identify and establish successful strategic relationships and partnerships on behalf of the organisation
- Make significant effort to monitor the effectiveness of partnerships and overcome any barriers that emerge
- Foster an environment that supports collaboration, information sharing and positive relationships across the organisation

## Problem Solving and Decision Making

### Description

Collates and compares information from multiple sources to correctly define a problem and assess alternative solutions against decision criteria.

### Proficiency Levels

#### Early Career

Could be demonstrated by the ability to:

- Identify and communicate problems or issues impacting work or professional responsibilities
- Gather information or data required to make an accurate decision
- Identify and examine important cause-effect relationships
- Recommend and implement a solution to a challenging situation or problem
- Select the appropriate course of action based on the decision criteria provided

#### Leader

Could be demonstrated by the ability to:

- Use data and information to accurately analyse and define a complex problem
- Identify and assess multiple causes and effect relationships
- Deal effectively with issues, problems and conflict
- Gather, organise and evaluate qualitative and quantitative data from multiple sources to inform decision making
- Isolate and review multiple options for action and their impact
- Develop decision criteria that takes into account most relevant factors and put forward recommendations

#### Executive

Could be demonstrated by the ability to:

- Map interrelationships and complex causes and long-term effects
- Isolate and address root causes
- Use sophisticated methods to deal with complex or ill-defined problems
- Use a range of appropriate techniques to collate and compare information from multiple sources to assess alternative solutions against decision criteria
- Research and anticipate problems and uncertainties in the environment that will impact an organisation
- Sponsor and promote action to resolve problems, implement solutions or overcome strategic challenges

## Customer Focus

### Description

Acts in the best interests of the customer/ client and continually seeks to raise the customer experience and provide value-adding services.

### Proficiency Levels

#### Early Career

Could be demonstrated by the ability to:

- Isolate and correctly define customer needs and requirements
- Take personal responsibility for delivering the required customer experience
- Offer customers solutions that meet their stated needs
- Seek information to anticipate and respond to future needs of customers
- Demonstrate knowledge of the customer's organisation, industry and competitors
- Provide customer advice in a timely and accurate manner

#### Leader

Could be demonstrated by the ability to:

- Develop a compelling value proposition for a customer
- Manage the planning, evaluation, design and implementation of products, services or solutions for a customer
- Influence the customer to avoid poor choices that impact attainment of their stated goals, quality outcomes, or compliance requirements
- Effectively articulate the customer's situation through familiarity with their industry and key competitors
- Build relationships within the customer's organisation to monitor customer experience and stimulate new service opportunities
- Provide customer advice on complex or multi-faceted issues

#### Executive

Could be demonstrated by the ability to:

- Create demand for products and services by leading the customer to uncover unrecognised needs, problems, and opportunities
- Proactively identify organisational and market opportunities and threats
- Build, maintain, and leverage long-term partnerships at multiple levels within the customer organisation to enhance customer satisfaction and create new opportunities
- Analyse and redesign systems, processes, skills and technologies to enhance service capabilities at critical customer touch points
- Research and gather data related to customer experience, needs and requirements

## Digital Fluency

### Description

Uses digital technology, platforms and devices to competently undertake workplace tasks and activities.

### Proficiency Levels

#### Early Career

Could be demonstrated by the ability to:

- Set up and competently use core personal computing and digital devices required for work and life
- Research and keep up to date with technical advances
- Configure and operate digital technology in a safe and secure manner
- Install and use standard applications or software to create, edit, organise and retrieve information
- Search, manage, create and share data and information
- Collaborate and communicate in a digital environment

#### Leader

Could be demonstrated by the ability to:

- Set up and use a range of standard digital devices, technologies or platforms to explore, access, create, publish and share information relevant to a workplace
- Accurately assess and respond to changes in technology, thinking or practices that affect job duties or professional practice
- Review technological skills and capabilities required by a team to undertake job duties
- Use records, information and knowledge management functions and systems
- Assure the privacy, security and compliant management of digital information and data

#### Executive

Could be demonstrated by the ability to:

- Analyse and assess the trends and value associated with new business models arising from disruptive innovations and technology changes
- Seek, discover and classify information or data using a range of digital technologies
- Create, communicate and collaborate with others using a wide range of digital devices, technologies and platforms
- Manage team compliance with regulations, policies and standards guiding the use of digital information and technologies
- Identify and promote opportunities to use technology to optimise organisational, customer, process or operational outcomes

## Data Analysis

### Description

Systematically analyses and investigates data to find patterns or improve business intelligence or insights.

### Proficiency Levels

#### Early Career

Could be demonstrated by the ability to:

- Assemble and analyse data, visualise results and produce insights
- Use a range of basic tools and methods to analyse financial data and build business intelligence
- Interpret and construct simple financial models
- Use business information to compare alternative positions and inform decisions
- Manage financial data in a secure and compliant manner

#### Leader

Could be demonstrated by the ability to:

- Use financial analysis tools, techniques and algorithms to analyse complex data and visualise results
- Review complex information or data to produce critical insights
- Organise the collection and analysis of relevant information and data
- Evaluate the quality of data and how well it supports analysis and decision making
- Investigate, interpret and construct complex financial data models
- Assure data and information is managed in a secure and compliant manner

#### Executive

Could be demonstrated by the ability to:

- Proactively analyse data from diverse sources to identify, explain and offer insights into trends and financial performance
- Evaluate all available financial information and data to inform high-level decision making
- Promote the use of data to analysis and inform evidence-based decisions
- Access business intelligence to improve financial performance and planning
- Enforce data security and compliance to organisational data management policies

## Agility and Change

### Description

Improves change capacity and supports organisational and cultural transformation needed to achieve organisational objectives.

### Proficiency Levels

#### Early Career

Could be demonstrated by the ability to:

- Research trends and identify environmental factors directly affecting the organisation, markets and society
- Identify and deal with obstacles to change
- Proactively contribute ideas and suggestions to improve work practices or customer services
- Apply standard change tools, methodologies and models
- Engage with others in transforming existing work practices or processes

#### Leader

Could be demonstrated by the ability to:

- Implement a significant change in process, system, structure and/or people systems
- Act as a change agent supporting the design, execution and evaluation of transformation initiatives
- Drive and reward continuous improvement in an operation, function or business unit
- Encourage and inspire people to overcome resistance to change
- Use tools, methodologies and models to improve process flexibility and organisational responsiveness
- Communicate and explain change in terms of benefits for the individual, business unit, and organisation

#### Executive

Could be demonstrated by the ability to:

- Execute a major organisational change project or lead a merger, acquisition or significant financial integration project
- Research and assess strategic changes needed to adapt to technology disruption, regulatory changes or market opportunities
- Anticipate and effectively manage the organisational responses to disruptive business models
- Use high-level insights to lead and influence high-level financial or strategic transformation projects
- Monitor, evaluate and report on the progress and success of financial or strategic change initiatives

## Leading Others

### Description

Leads, develops and provides feedback to enhance workforce or organisational outcomes.

### Proficiency Levels

#### Early Career

Could be demonstrated by the ability to:

- Lead and develop self and others to achieve agreed outcomes within areas of work responsibility
- Identify and reflect on personal leadership style and preferences
- Deliver on promises and commitments
- Share thoughts, rationale and technical insights to enhance group commitment
- Assess when to undertake specific types or modes of learning and development
- Plan and conduct coaching sessions to enhance performance, compliance and mindsets
- Listen to and action feedback from others in an open and honest manner

#### Leader

Could be demonstrated by the ability to:

- Use an optimistic perspective to motivate others and inspire contribution to team objectives
- Work with staff to set learning and development plans that support individual development and address priority organisational needs
- Mentor, coach or develop others to improve performance
- Seek input from others and provide honest, timely and constructive feedback, not avoiding hard conversations
- Openly share thoughts, feelings, and rationale to sustain team commitment to an agreed direction
- Build trust within a group and advocate for its members' interests

#### Executive

Could be demonstrated by the ability to:

- Influence others through personal credibility, confidence and mutual respect
- Champion organisational decisions and values when interacting with peers, senior management and stakeholders
- Plan mentoring, coaching or learning strategies that successfully improve individual, team and organisational performance
- Champion the recruitment, development and retention of high potential and high performing individuals
- Identify and resolve conflict within or between teams
- Evaluate and align learning and development strategies with organisational human resource plans and strategies



## Driving Results

### Description

Drives superior results by guiding planning and monitoring, evaluating and reporting performance against strategic goals and objectives.

### Proficiency Levels

#### Early Career

Could be demonstrated by the ability to:

- Set and achieve realistic priorities, schedules and performance milestones that meet work plans, deadlines and workload capacity
- Stay focused on assigned work, avoiding distractions from lower priority issues and tasks
- Focus time and resources on high-priority tasks to ensure work is completed to standard, quality and time requirements
- Monitor financial results and follow up on required actions
- Secure sufficient resources to meet work and project requirements by coordinating with internal and external stakeholders

#### Leader

Could be demonstrated by the ability to:

- Break down the organisation's strategic direction into short to medium-term goals objectives and measures that support planned outcomes
- Plan for contingencies and deal effectively with setbacks
- Balance short-term concerns and financial responsibilities (e.g. cash, liquidity, profitability) with longer term strategies
- Drive results by ensuring individuals and teams deliver on critical priorities, goals, milestones and accountabilities
- Analyse financial results to derive insights and recommendations
- Monitor and proactively address identify where results may negatively impact the brand or bottom line

#### Executive

Could be demonstrated by the ability to:

- Possess deep appreciation for the strategic opportunities and challenges facing the organisation
- Coordinate, monitor and adjust priorities and longer-term plans to meet changing market demands or emerging opportunities
- Provide insightful analysis of the long-term risks and opportunities that impact strategy formation
- Champion projects that have broad implications across the organisation by aligning and influencing all key stakeholders
- Lead strategy execution to successfully deliver outcomes that achieve the organisation's vision and purpose
- Establish annual reporting processes to confirm performance and results for internal and external stakeholders

## Future Focus

### Description

Adopts a holistic and long-term perspective and is able to visualise future outcomes and opportunities.

### Proficiency Levels

#### Early Career

Could be demonstrated by the ability to:

- Shape work activities and plans consistent with long-term strategy and vision
- Identify and evaluate the global influences as they relate to an organisation
- Identify the organisation's competitive environment and wider strategic purpose and direction
- Appreciate the impact of short-term decisions on future outcomes
- Identify situational issues that may impact work plans and priorities

#### Leader

Could be demonstrated by the ability to:

- Communicate a compelling sense of vision and purpose that inspires others
- Manage implementation of a business, operational or financial plan from conception through to execution to address organisational needs
- Evaluate the strategic impact of internal decisions and external influences on project and operational-level plans and initiatives
- Work with stakeholders to develop and drive potential efficiency improvements

#### Executive

Could be demonstrated by the ability to:

- Convey a compelling vision for the future that aligns organisational effort
- Manage development of a strategic or corporate plan from conception through to successful execution and review
- Think holistically taking a long-term perspective
- Analyse, predict and offer insights into longer term, future opportunities and threats
- Commit to a long-term direction based on an analysis of macro-environmental issues and trends

## Innovation

### Description

Stimulates and promotes continuous innovation and improvement.

### Proficiency Levels

#### Early Career

Could be demonstrated by the ability to:

- Identify opportunities to do things better
- Contribute to the creation and evaluation of innovative ideas and practices
- Contribute openly to idea creation (Ideation) and exploration
- Apply new information or insight to overcome existing problems or issues
- Cultivate or support an attitude of innovation or improvement that enhances work outcomes

#### Leader

Could be demonstrated by the ability to:

- Challenge existing paradigms, processes and practices
- Encourage and foster innovation in a team or group
- Establish processes for capturing and assessing innovations or ideas
- Establish systematic approaches to support the conduct of innovation and improvement
- Support and integrate viable ideas within own area of responsibility
- Recommend and share ideas and innovations with others where they fall outside area of responsibility

#### Executive

Could be demonstrated by the ability to:

- Create a climate that fosters and encourages innovation
- Establish mechanisms for collecting and reviewing innovations that have an impact beyond a single team or operational area
- Assess business benefit and support the rapid deployment of innovative solutions or designs
- Take a calculated risk when trialling innovations or new practices
- Translate broad research and trends into ways an organisation can innovate

## Governance and Risk

### Description

Enhances and assures the effective application of governance structures and risk management systems and processes.

### Proficiency Levels

#### Early Career

Could be demonstrated by the ability to:

- Source and adhere to governance policy and frameworks
- Identify common risks and their potential financial impacts
- Apply risk management processes
- Assess and test internal controls within areas of work responsibility
- Maintain risk documentation and reporting within areas of work responsibility

#### Leader

Could be demonstrated by the ability to:

- Apply the governance framework and required risk processes
- Analyse the likelihood and potential financial impact of risks
- Prioritise risks across teams and projects
- Establish and evaluate appropriate risk treatments and controls
- Manage risks to meet organisational, regulatory or community expectations
- Review the internal and external environment and adjust monitor risk exposure of accounting and finance activities

#### Executive

Could be demonstrated by the ability to:

- Evaluate and review governance policy and structures affecting the organisation
- Establish governance structures and risk management systems and processes in an organisation or entity
- Determine compliance requirements and ensure minimum standards are maintained
- Reinforce a culture of proactive risk management throughout the organisation
- Contribute to the ongoing development of effective governance structures and policies