

CA ANZ International Pathway Program

Enrolment Terms and Conditions

These terms and conditions (**Terms**) govern Chartered Accountants Australia and New Zealand ABN 50 084 642 571 (**CA ANZ**) and each applicant enrolled in the CA ANZ International Pathway Program (IPP) (**you, or your**).

1. You acknowledge that you have read and agree to be bound by these Terms upon submitting your enrolment form for the IPP (the **enrolment form**).
2. You declare the information provided in your enrolment form to be true and honest.
3. You have read and agree to comply with CA ANZ's [Participant Code of Conduct and Regulations](#).
4. You agree to comply with CA ANZ's policies and procedures in respect of the IPP as may be notified to you from time to time.
5. If you have completed the "applicant assistance" section of the enrolment form, you have read and accepted CA ANZ's [Assistance for Participants Policy](#).
6. You accept that CA ANZ may notify the organisation appearing in CA ANZ's records as your employer of any actual or suspected breach by you of any of CA ANZ's Royal Charter, By-Laws, Code of Professional Conduct or Regulations should this be applicable.
7. You agree that CA ANZ may, at its sole discretion, retain the original of any assessment items submitted by you.
8. You agree that CA ANZ will not return assignments, examination answer books or other materials lodged by you with CA ANZ. If you require access to these, you understand that, you will only be permitted an opportunity to view them under supervision, and in accordance with CA ANZ's Program [Assessment and Access to Assessment Materials Policy](#).
9. You agree that you will notify CA ANZ promptly if any of your details change, including if you change employers.
10. You acknowledge and agree that you are permitted a maximum of 2 attempts to successfully undertake and complete the IPP. If you are unsuccessful in your first attempt at the IPP, you will have the opportunity to complete one more attempt by enrolling per normal procedure. If you are unsuccessful in both attempts, you will need to submit a special request for any additional attempts to complete the IPP. CA ANZ will consider your request, and may, in its sole discretion, either accept or reject your request.
11. You understand that successful enrolment in the IPP is subject to you satisfying all of the eligibility requirements for enrolment, the details of which can be found in CA ANZ's Program [Eligibility and Full Membership Requirements Policy](#).
12. You may withdraw your enrolment in the IPP at any time: You acknowledge and agree there is no option to defer, provide credit or transfer enrolment to another eligible person where you withdraw your enrolment in the IPP.
13. If you lodge a request to withdraw your enrolment in the IPP, then, once your request has been processed:
 - a. the request is final and unable to be reversed; and
 - b. will not be entitled to access the IPP materials or sit the IPP assessments.
14. Where your withdrawal has been processed, you will be refunded the amounts below to the same credit card used for your enrolment in the IPP:
 - a. **Pre commencement date:**
Where you submit your request to withdraw before the IPP program commencement date, a 100% refund will apply
 - b. **Pre census date:**
Where you submit your request to withdraw on or after the IPP program commencement date, but before the census date a 70% refund will apply.
 - c. **Post census date:**
Where you submit your request to withdraw after the IPP program census date no refund will be granted except in exceptional unforeseen circumstances confirmed by supporting documentation.
15. **Your consent to disclosure**
By submitting your enrolment form, you consent to CA ANZ disclosing your personal information to Program participants, Program facilitators and third parties, such as the employer who you nominated in your enrolment form, for purposes related to your enrolment, educational support opportunities, progress and participation in the IPP.



16. Privacy Collection Statement

- a. When you enrol in the IPP, CA ANZ collects your personal information such as your name, address and contact details (e.g. email address, phone numbers and postal address). CA ANZ collects, uses and discloses this personal information about you in connection your enrolment in, and in the administration of, the IPP.
- b. If you do not provide your personal information, you will not be able to participate in the IPP. CA ANZ may disclose your information to agents, contractors and service providers where CA ANZ outsource functions and as otherwise set out in [CA ANZ's Privacy Policy](#) (Privacy Policy).
- c. It is likely that your personal information will be disclosed to other overseas recipients (as provided in our Privacy Policy, including the location). Privacy Policy sets out how CA ANZ handles your personal information including how you can seek to access and correct your information or raise a privacy concern with us and how it will be dealt with.
- d. By completing the enrolment form, you consent to CA ANZ using, disclosing and otherwise handling your information as set out above and in the Privacy Policy.
- e. If you provide your consent, you also consent to CA ANZ using and disclosing your personal information for promotional and marketing purposes. You can opt-out by contacting CA ANZ at privacy@charteredaccountantsanz.com or on 1300 137 322 in Australia or 0800 469 422 in New Zealand.

17. General

- a. You acknowledge that:
 - i. CA ANZ is an Australian registered body corporate which is formed in Australia; and
 - ii. the members of CA ANZ are not liable for the debts and liabilities of CA ANZ.
- b. If a court determines that any provision of these Terms is invalid or not enforceable, that provision shall be read down or severed to the extent of the invalidity or unenforceability only, without affecting the remaining provisions of these terms and conditions.
- c. These Terms are governed by, and are to be construed in accordance with, the laws of the country or state (as applicable) in which the IPP is delivered. Each party submits to the non-exclusive jurisdiction of the courts in the country or state (as applicable) where the IPP is delivered.

CA ANZ International Pathway Program

Eligibility and Full Membership Requirements Policy

1. Preamble

An applicant wishing to enrol as a participant for the Chartered Accountants Australia and New Zealand (**CA ANZ**) International Pathway Program (IPP) must have satisfied the eligibility requirements set out in this Program Eligibility and Full Membership Requirements Policy (**Policy**).

2. Purpose

This Policy outlines details of the eligibility requirements for the IPP. This Policy also outlines details of the eligibility requirements for participants who have successfully completed the IPP to become full members of CA ANZ.

3. Scope

The Policy applies to all applications for enrolment for the IPP received by CA ANZ and all applications to become a full member of CA ANZ following a participant's successful completion of the IPP.

4. Definitions

In this Policy:

- a. **'Applicant'** means a member of one of the bodies identified in section 5.1a below who has applied for enrolment in the IPP to CA ANZ; and
- b. **'Participant'** means an Applicant who has been accepted into the IPP as a provisional member of CA ANZ.

5. Policy Statement

5.1 Eligibility criteria for Provisional Membership

To be eligible to undertake the IPP, applicants must meet all of the following criteria:

- i. Be a current CA member in good standing of one of the following member bodies:
 - a. Institute of Chartered Accountants of Sri Lanka (CA Sri Lanka)
 - b. The Institute of Chartered Accountants of India (ICAI)
 - c. The Institute of Chartered Accountants of Nepal (ICAN)
 - d. The Institute of Chartered Accountants of Pakistan (ICAP)
- ii. Admitted to membership through their home body's CA qualifying program;
- iii. Have a minimum of 5 years' CA membership with their home body;
- iv. Currently living in Australia or New Zealand;
- v. Have a minimum of 5 years post membership relevant experience including a period in a senior position i.e. manager, senior manager, partner or director etc.

5.2 Eligibility criteria for Provisional Membership

The IPP will have a limited number of places available for Applicants and priority will be given to the earliest enrolments of each Group identified below, with applicants from Group 1, taking priority followed by Group 2, 3 and then 4.

- a. Group 1 means Applicants who have:
 - i. fully completed all enrolment documentation, including accurate provision of all requirement materials prior to cut-off date;
 - ii. not attempted the IPP previously;
 - iii. not completed the CA Program or the Capstone module of the CA program in the last 3 years; and
 - iv. paid the fee for the IPP.
- b. Group 2 means Applicants who have:
 - i. fully completed all enrolment documentation, including accurate provision of all requirement materials prior to cut-off date;
 - ii. have not attempted the IPP previously; and
 - iii. paid the fee for the IPP.
- c. Group 3 means Applicants who have:
 - i. fully completed all enrolment documentation, including accurate provision of all requirement materials prior to cut-off date; and
 - ii. paid the fee for the IPP.
- d. Group 4 means Applicants who have:
 - i. fully completed all enrolment documentation, including accurate provision of all requirement materials after cut-off date; and
 - ii. paid the fee for the IPP.

5.3 Full Membership Requirements

After successfully completing of the IPP, you will be eligible to apply for membership to CA ANZ as a CA.

Applicants you are strongly encouraged to ensure that they will be able to meet all membership requirements as outlined in the [Application for Special Admission to Membership Form](#) - including provision of two (2) references from CA ANZ (or recognised GAA body) CA members in support of their membership application.

However, admission of a successful Participant as a member does not include completion of the Graduate Diploma of Chartered Accounting offered by CA ANZ (**CA Program**) nor does it qualify the Participant for mutual recognition by the Global Accounting Alliance (**GAA**) bodies.

5.4 Assumed competency areas covered in Eligible Body qualifying Program

CA ANZ is relying on the following competencies each Applicant would have achieved in the qualifying Program offered by Eligible Body:

- a. Accounting systems and processes
- b. Accounting information systems
- c. Audit and assurance
- d. Business Law
- e. Economics
- f. Ethics
- g. Financial accounting and reporting
- h. Finance and financial management
- i. Management accounting
- j. Quantitative methods
- k. Taxation

6. Roles and Responsibilities

CA ANZ's Enrolment and Admissions Manager is responsible for:

- a. implementing guidelines in relation to this Policy;
- b. receiving and assessing the IPP enrolment applications and confirming eligibility requirements have been met; and
- c. referring any complex enrolment applications to relevant parties for advice.

7. Support and Advice

Advice and guidance on this Policy can be obtained via service@charteredaccountantsanz.com or by contacting CA ANZ customer service on 1300 137 322 (Australia) or 0800 4 69422 (New Zealand).

8. Appeals

Where a Participant believes he/she has been treated unfairly or unjustly in terms of this Policy and has exhausted all possible remedies then the Participant is entitled to appeal to CA ANZ in accordance with the IPP [Participant Complaints, Grievance and Appeals Policy](#).

CA ANZ International Pathway Program

Participant Code of Conduct

1. Preamble

Chartered Accountants Australia and New Zealand (**CA ANZ**) aspires to educate its students and members to become leaders within the business community. CA ANZ encourages and supports learning and widespread engagement with our local and global communities is promoted. As a member of the Chartered Accountants professional community, we also expect participants to accept shared responsibility to conduct themselves in a manner consistent with CA ANZ's values and guiding principles in order to maintain a safe and harmonious environment.

2. Purpose

This Participant Code of Conduct (**Code of Conduct**) to the CA ANZ International Pathway Program (IPP) outlines rights and responsibilities that Program participants (**Participants**) and staff have to each other and to the CA ANZ community.

CA ANZ is committed to:

- a. establishing and sustaining a profession that supports independent learning, critical thinking and judgment, academic and professional integrity and ethical standards in all participants;
- b. involving participants as active participants in their educational experience throughout their professional career; and
- c. enhancing members' lifelong learning experience.

3. Scope

This Code of Conduct complements, but should not be regarded as a substitute for, the provisions of CA ANZ's Royal Charter, By-law, Regulations, policies and guidelines. Rather, this Code of Conduct acts as a ready reference to participants' rights, responsibilities and expectations and to assist their understanding of CA ANZ's learning environment.

4. Participants Rights and Responsibilities

4.1 Academic matters

- a. Participants have a right to expect:
 - i. that Program learning material is up to date and based on research, academic discussion and current professional practice in the field;
 - ii. that feedback on learning materials and delivery will be actively sought and results communicated back to participants; and
 - iii. to have access to a safe online learning and social environment for the achievement of a diverse, equitable and inclusive space, free from unlawful discrimination, bullying and harassment.
- b. Participants have a responsibility to:
 - i. read the information given in respect of the IPP in and ensure they are familiar with the requirements;
 - ii. work to the best of their abilities and to make genuine attempts to progress successfully through the IPP by meeting requirements.
 - iii. display an ethical approach to study including refraining from:
 - cheating and plagiarism;
 - making up or falsification of data;
 - unauthorised use of facilities and equipment; and
 - breach of copyright;
 - iv. provide constructive feedback or comment to teaching staff on their teaching and quality of learning materials and resources through appropriate evaluation processes and channels in a responsible and accountable manner;
 - v. make appropriate use of such facilities and services provided to support teaching and learning; and
 - vi. respect and use CA ANZ property in a way that is consistent with CA ANZ policies.

4.2 Administrative matters

- a. Participants have a right to expect:
 - i. to be treated with courtesy and respect;
 - ii. to be provided with a learning environment in which concerns and complaints are addressed as fairly and as quickly as possible;
 - iii. full and accurate information and advice about CA ANZ activities, policies, procedures and regulations including:
 - a workable means to acquaint themselves with CA ANZ policies, codes of conduct and procedures, including any changes made to these from time to time;



- access to information about the mechanisms/ processes for dealing with grievances in a fair and even-handed manner; and
 - clear policies and guidelines on the utilisation of CA ANZ facilities and equipment;
 - iv. access to information about CA ANZ's health and safety regulations/ practices;
 - v. fair, accessible and efficient administrative procedures including accurate, timely and helpful information regarding course of study, enrolment, financial obligations;
 - vi. to have personal privacy respected, so that personally sensitive information will be requested only where necessary for academic or administrative functions, and that once collected will be adequately protected against inappropriate or unauthorised access; and
 - vii. to have access upon request to personal records which CA ANZ may hold about you in accordance with relevant laws.
- b. Participants have a responsibility to:
- i. ensure that their registration and enrolments are valid, and comply with Program requirements for which they are enrolled, and that the information provided at enrolment is accurate and is kept up to date;
 - ii. meet their financial commitments to CA ANZ as applicable;
 - iii. read and reply in a timely manner to all official communications to them from CA ANZ;
 - iv. be proactive in seeking assistance and confirmation from support services as early as practicable;
 - v. respect the rights of others and the confidentiality of material relating to others; and
 - vi. not share their CA ANZ login information with others.

4.3 Participation in the learning community, including online participation and learning events

- a. Participants have a right to expect:
- i. that CA ANZ management will take all reasonable steps to ensure a safe learning environment;
 - ii. that CA ANZ staff will adhere to CA ANZ's values and this Code of Conduct;
 - iii. to be treated equitably and with courtesy and respect, irrespective of gender, sexual orientation, race, disability or medical condition, cultural background, religion, marital status, age, political conviction and family responsibilities and to enjoy a learning environment which is free from sexual, racial, or gender-based harassment and other forms of intimidation;
 - iv. to have personal privacy respected by CA ANZ staff and other students; and
 - v. to communicate freely and to be able to voice alternative points of view in rational discussion and debate.
- b. Participants have a responsibility to:
- i. treat all members of the CA ANZ community and visitors to CA ANZ with respect and courtesy and to refrain from harassing or discriminating against other members of CA ANZ and visitors to CA ANZ on any basis, including gender, race, ethnicity, sexuality, religion, age, disability, background or family responsibilities;
 - ii. not engage in conduct which disrupts teaching and/or other Participants' learning opportunities, or which interferes with others performing their duties;
 - iii. comply with instructions for health and safety given by CA ANZ members of staff and others who are appropriately authorised to give such instructions; and
 - iv. behave in a manner which does not jeopardise the safety of other participants, staff or visitors to CA ANZ.

4.4 Participant conduct

Participants must conduct themselves in a manner consistent with the expectations of standards and behaviours set out in the Code of Conduct. These expectations are intended to promote the highest standards of honesty, professional and academic integrity and to promote the good order and management of CA ANZ, Instances where Participants contravene or attempt to contravene this Code of Conduct will be considered misconduct.

5. Implementation Roles and Responsibilities

The CA ANZ Head of Education or Head of Members as appropriate (or their delegate) has the responsibility to develop and implement relevant guidelines in relation to this Code of Conduct.

6. Support & Advice

Advice and guidance on this Code of Conduct can be obtained via service@charteredaccountantsanz.com or by contacting CA ANZ customer service on 1300 137 322 (Australia) or 0800 4 69422 (New Zealand).

CA ANZ International Pathway Program

Assistance for Participants Policy

1. Preamble

An applicant enrolled in the Chartered Accountants Australia and New Zealand (**CA ANZ**) International Pathway Program (IPP) who requires any assistance due to any special circumstances or impairment must follow the guidelines set out in this Policy.

2. Purpose

This policy outlines details of the assistance offered by CA ANZ for Participants in the IPP.

3. Scope

This Policy applies to all Program participants as described in the CA ANZ Program [Enrolment Terms and Conditions \(Participant\)](#).

4. Policy Statement

- a. Requests for assistance will be considered where:
 - i. the request is specific as to the nature and extent of any assistance being sought;
 - ii. the request includes independent medical or other appropriate professional evidence of the Participant's disability or circumstance; and
 - iii. the request includes independent medical or other appropriate professional opinion as to the nature and extent of assistance required to satisfactorily compensate for the disability or circumstance.
- b. The following factors will be considered when a request is received:
 - i. whether the assistance requested will be provided in full or in part;
 - ii. who will provide the assistance (i.e. CA ANZ, an external provider or the Participant); and
 - iii. whether there will be a charge for the assistance provided (CA ANZ reserves the right to recover from the Participant all or part of the reasonable cost of any assistance provided by CA ANZ).
- c. Appendix 1 outlines the details of possible circumstances where assistance may be requested and suggestions as to the assistance that may be provided.

5. Implementation

A Participant who seeks assistance is required to make his/her request to CA ANZ no later than the end of the first week of the commencement of the IPP.

6. Support and Advice

Advice and guidance on this Policy can be obtained via service@charteredaccountantsanz.com or by contacting CA ANZ customer service on 1300 137 322 (Australia) or 0800 4 69422 (New Zealand).



Appendix 1 – Participant assistance precedents	
Circumstances for which assistance may be requested	Assistance allowed, depending on severity of circumstances
Handwriting impairment	Extra writing time Laptop Writer/Scribe and a separate room
Hearing impairment	Advise Program facilitator and/or exam supervisor (if participant wants them to know) Signer for Program Appropriate seating (i.e. close to presenters)
Visual impairment	Advise Program facilitator and/or exam supervisor (if participant wants them to know) Enlarged exam paper and print materials. Extra time Appropriate seating (i.e. close to whiteboard and presenters)
Occupational Overuse Syndrome (OOS)	Extra writing time and/or Writer/Scribe Laptop Separate room
Dyslexia	Extra reading time Extra writing time Reader/Writer/Scribe Separate room
Anxiety attacks	Separate room
Claustrophobia	Separate room
Pregnancy	Desk that allows stretching and easy access to toilet
Breast feeding	Allow to leave exam room as often as necessary Possibly extra time
Mobility issue (e.g. in wheelchair)	Wheelchair access and appropriate desk

CA ANZ International Pathway Program

Assessment and Access to Assessment Material Policy

1. Preamble

This Chartered Accountants Australia and New Zealand (CA ANZ) International Pathway Program (IPP) Assessment and Access to Assessment Material Policy (**Policy**) sets out the principles and overarching rules applicable to participant assessment in the IPP. Assessment is an essential part of a quality learning and teaching process. Carefully designed assessment tasks can positively affect a participant's approach to learning and their achievements.

2. Purpose

The purpose of this Policy is to outline the principles that underpin the approach to assessment in the IPP. This Policy also provides a framework for the circumstances in which Participants can access their Program assessment material.

3. Scope

This policy applies to:

- a. all assessment tasks in the IPP, including individual and group tasks; and
- b. to all Program participants as described in the CA ANZ Program [Enrolment Terms and Conditions](#) (**Participant**).

4. Policy Statement

The design, delivery, governance and administration of assessment in the IPP will be undertaken in accordance with the following principles:

4.1 Assessment practices promote learning.

This principle is achieved when:

- a. assessment provides feedback to participants indicating level of attainment; and
- b. assessment provides feedback to teaching staff highlighting areas where participants are meeting the learning objectives and those where they are experiencing difficulties.

4.2 Assessment measures the achievement of the stated learning outcomes.

This principle is achieved when:

- a. marks for all pieces of assessment and the overall grade are decided by reference to predetermined criteria and standards, linked to the IPP learning outcomes; and
- b. marks reflect Participants' actual achievement.

4.3 Assessments enable robust and fair judgments about Participant performance.

4.4 Participants are given timely feedback information about assessments in the IPP.

4.5 Participants are given opportunities during the IPP to discuss concerns about assessment outcomes with teaching staff and raise grievances about assessments at the time.

4.6 Given the nature of the IPP assessments, all Program assessments marks are final and subject to review only in accordance with the [Participant Complaints, Grievance and Appeals Policy](#) and the IPP [Special Consideration Policy](#). In the event that a Participant considers that an assessment was adversely impacted by extenuating circumstances outside of the participant's control, the participant may apply for special consideration.

5. Legal and Policy Framework

This policy operates outside the following legislation, agreements with external bodies and internal policy:

- a. Tertiary Education Quality and Standards Agency Act 2011 (Cth);
- b. Higher Education Standards Framework (Threshold Standards); and
- c. Global Accounting Alliance (**GAA**) mutual recognition framework

6. Support and Advice

Advice and guidance on this Policy can be obtained via service@charteredaccountantsanz.com or by contacting CA ANZ customer service on 1300 137 322 (Australia) or 0800 4 69422 (New Zealand).

CA ANZ International Pathway Program

Participant Complaints, Grievance and Appeals Policy

1. Preamble

Chartered Accountants Australia and New Zealand (**CA ANZ**) is committed to providing participants with an education of the highest possible quality but recognises that, from time to time, participants may raise complaints or grievances about matters or issues relating to their experiences. To that end, CA ANZ is committed to providing an effective complaints management system based on best practice.

2. Purpose

The CA ANZ International Pathway Program (IPP) Participant Complaints, Grievances and Appeals Policy (**Policy**) and procedures reflect philosophically and practically the expectations and responsibilities of both CA ANZ staff and participants when dealing with complaints, grievances or appeals.

3. Scope

This policy applies to all Program participants as described in the CA ANZ Program [Enrolment Terms and Conditions \(Participant\)](#). It covers issues arising from a Participant's current involvement with CA ANZ, except where the matter relates to unlawful discrimination, sexual harassment or bullying, or to matters covered by a specific Policy and/or Procedure that includes an appeal process.

Complaints of unlawful discrimination, sexual harassment and bullying by staff or Participants are addressed by the relevant legislation and/or policy.

4. Definitions

In this Policy, the following words have the following meanings:

Appeal	A request for reconsideration of a decision. An appeal may be either an initial complaint about a decision relating to an administrative or academic matter or a request for a review of the outcome of a Complaint or Grievance.
Complaint	A problem or concern raised by a Participant who considers they have been wronged because of an action, decision or omission within the control or responsibility of CA ANZ.
Grievance	A matter to be investigated according to formal grievance processes. This includes Complaints which are not able to be resolved through informal processes or mediation, and matters relating to allegations of misconduct where disciplinary action against a Participant or staff member may be an outcome of the investigation.
Grievance Panel	A panel consisting of the Head of Education or Head of Members (or their delegate) authorised to review education related Complaints, Grievances and Appeals.

5. Policy statement

Assessments of Participants' complaints, grievances and appeals will be undertaken based on the following principles:

5.1 CA ANZ recognises that effective communication is of paramount importance when attempting to resolve difficulties experienced by Participants and is committed to a culture of openness, fairness and continuous improvement. As a result:

- a. Participants are expected to raise complaints and grievances as soon as possible after the event, decision or action which is the subject of the complaint or grievance.
- b. Grievances will be handled as closely as possible to the source of Participant dissatisfaction.

- 5.2** CA ANZ will follow transparent, fair and timely procedures for addressing Complaints and Grievances, ensuring that all parties are treated equally and fairly.
- 5.3** All parties to a Complaint or Grievance must act in good faith and seek to achieve an amicable resolution.
- 5.4** The resolution of a Complaint will be handled informally where possible and appropriate. However, CA ANZ will give Participants who raise Complaints or Grievances the opportunity to formally present their cases in accordance with this Policy.
- 5.5** Participants will not suffer any discrimination as a result of raising Complaints or Grievances in good faith.
- 5.6** CA ANZ staff with a role in resolving Complaints and Grievances will reach conclusions based on a fair hearing of each point of view.
- 5.7** All parties to a Complaint or Grievance must respect privacy and confidentiality, except where the release of particular information is required by law.
- 5.8** CA ANZ will keep all parties to a Complaint or Grievance informed of the progress of the matter and will give all parties reasonable opportunity to respond to outcomes.
- 5.9** Where a Participant remains dissatisfied with the decision made in relation to their Grievance they are entitled to appeal to a Grievance Panel, provided they can supply either new or additional information to support their case or they can substantiate an argument as to why the original decision did not comply with CA ANZ policies, rules or procedures. It is not sufficient to simply disagree with the decision and want to have it examined by a more senior staff member.
- 5.10** Participant may choose to have their Grievance reviewed by an external agency where relevant. In this situation, CA ANZ will not continue to consider the matter.
- 5.11** Grounds for Complaints and Grievances include, but are not limited to the following:
- a. the Participant was affected by a decision made without sufficient consideration of facts, evidence or circumstances;
 - b. the Participant was affected by a failure to adhere to appropriate or relevant published policies and procedures;
 - c. the Participant was affected by improper or negligent conduct; and
 - d. the Participant was affected by unfair treatment, prejudice or bias.
- 5.12** CA ANZ will investigate anonymous Complaints at the discretion of the CA ANZ's Head of Education or Head of Members as appropriate (or their delegate) considering the following:
- a. the nature and seriousness of the Complaint;
 - b. whether there is sufficient information for an investigation to be conducted; and
 - c. whether there is a statutory requirement for investigation.

6. Roles and Responsibilities

CA ANZ's Head of Education or Head of Members as appropriate (or their delegate) has the responsibility to develop and implement relevant guidelines in relation to this Policy.

CA ANZ International Pathways Program

Special Consideration Policy

1. Preamble

Chartered Accountants Australia and New Zealand (**CA ANZ**) is committed to all aspects of its learning and teaching. CA ANZ recognises that a Participant's performance in an assessment may be affected by unavoidable extenuating, compassionate or compelling circumstances, to the extent that they do not perform in accordance with their usual demonstrated ability.

2. Purpose

This CA ANZ International Pathways Program (IPP) Special Consideration Policy (**Policy**) is to support Participants who experience one or more of the circumstances in section 4.1 below during the IPP and such circumstances impede or affect their assessment performance requiring re-assessment of their performance (**Special Consideration**). It sets out a clear and unambiguous statement of policy so that both staff and Participants can act consistently, equitably and transparently. All Participants have the right to equity and fairness when undertaking the assessment components of their studies in the IPP.

3. Scope

This Policy applies to all Program participants as described in the CA ANZ Program [Enrolment Terms and Conditions \(Participant\)](#).

4. Policy

4.1 Special consideration – acceptable circumstances

CA ANZ recognises that at times an event or set of circumstances may occur that:

- a. could not have reasonably been anticipated, avoided or guarded against by the Participant;
- b. was beyond the Participant's control;
- c. caused substantial disruption to the Participant's capacity for effective study and/or completion of required work;
- d. substantially interfered with the otherwise satisfactory fulfilment of Program requirements; and
- e. was of at least 3 consecutive days duration within a study period and/or prevented completion of a formal assessment.

CA ANZ defines these as extenuating, compassionate or compelling circumstances, and they may also include:

- a. medical conditions or events, including psychological trauma, impairment or incapacity,
- b. sporting or cultural commitments only where a participant has been selected, through a formal documented process, to represent or Participate in a state/province, national or international event;
- c. military or military reserve commitments where a Participant is a member of the armed forces involved in a compulsory exercise;
- d. emergency service commitments only where a Participant is required to attend an emergency situation and the requirement to attend is specified in supporting documentation;
- e. legal commitments, where a participant is called for jury duty or is subpoenaed to attend a court, tribunal or hearing, and the requirement to attend is specified in supporting documentation;
- f. compulsory involvement in a ceremony or significant cultural activity of a unique nature, where the requirement to attend is specified in supporting documentation from a relevant official or leader of the event/activity; or
- g. natural disaster, political uprising or other large-scale event outside a Participant's control.

4.2 Special consideration – unacceptable circumstances

CA ANZ has determined that some circumstances routinely encountered by Participants are not acceptable grounds for claiming Special Consideration. These grounds include:

- a. routine demands of employment and employment related travel;
- b. routine family problems such as tension with or between parents, spouses, and other people closely involved with the Participant;
- c. difficulties adjusting to work/study balance, including stress or anxiety associated with examinations;
- d. routine need for financial support;
- e. routine transport delays;

- f. recreational travel (domestic and international) including holidays, weddings etc.;
- g. lack of knowledge, misreading or misinterpreting study or assessment requirements, or timetables;
- h. routine demands of sport, clubs and social or extra-curricular activities, and
- i. scheduled anticipated changes of address or relocation.

Conditions existing prior to commencing a Program are not grounds for Special Consideration. The Participant is responsible for contacting CA ANZ if they have a chronic condition. They may also consult CA ANZ's [Assistance for Participants Policy](#).

4.3 Participant rights & responsibilities

- a. All Participants have the right to apply for Special Consideration. For an application to be valid, the Participant must have been performing satisfactorily in the IPP prior to the circumstances. It is the Participant's responsibility to lodge this application.
- b. It is the Participant alone who can determine whether it is appropriate to apply for Special Consideration, as they are the only person aware of their individual circumstances.
- c. Special Consideration applications must be supported by evidence to demonstrate the severity of the circumstance(s) and must include specific details of how the unavoidable disruption affected previously satisfactory work by the Participant.

4.4 Remedies

- a. CA ANZ will endeavour to assist any participant who has made a successful Special Consideration application.
- b. There is no provision for a waiver from the completion of the IPP or any assessment component of the IPP.
- c. Merely applying for Special Consideration will not demonstrate that the learning outcomes have been achieved nor a granting of a pass in an assessment of the IPP.

4.5 CA ANZ rights & responsibilities

- a. CA ANZ reserves the right to determine if a Special Consideration application should be considered and any subsequent action to be taken,
- b. All applications will be considered on a case-by-case basis and full consideration will be given to the particular circumstances of the individual Participant, the severity of the event, the Participant's performance in the IPP.
- c. All documentation relating to a Special Consideration application will be kept in accordance with the CA ANZ's [Privacy Policy](#). Only the staff involved in processing Special Consideration applications will have access to the Participant's documentation.

5. Appeal options

If Participants wish to lodge a grievance regarding special consideration decision, they should refer to the framework set out in the [Participant Complaints, Grievance and Appeals Policy](#).

6. Roles and Responsibilities

CA ANZ's Head of Education or Head of Members as appropriate (or their delegate) has the responsibility to develop and implement relevant guidelines in relation to this Policy.