



CA PROGRAM

Candidate Assessment and Grading Policy and Procedure

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POLICY STATEMENT

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

POLICY INTENT

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

POLICY

1. SCOPE

When is this document relevant?

- 1.1 This document applies to the following in relation to all current and future higher education qualifications awarded by CA ANZ through its Chartered Accountants Program (**CA Program**) except as noted at 1.2:
- (a) initial development of assessment tasks, marking rubrics and marking guides;
 - (b) internal and / or external moderation and review of assessment tasks, marking rubrics and marking guides;
 - (c) Implementation and marking of assessment tasks;
 - (d) Feedback to candidates concerning assessment tasks;
 - (e) Application of approved special consideration, review, moderation and approval of final grades for release;
 - (f) Release of final grades¹.

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

- 1.2 The information in this document at 2.7, 3.1 dot point 6 and 3.7 dot point 1 only applies to Higher Education qualifications awarded by CA ANZ and accredited from the date of approval of this document.
- 1.3 This document does not apply to policy and processes concerning access to candidate's review of assessment marks or grades which are covered by the CA Program's [Assessment Review Policy and Procedure](#).

Who is covered by this document?

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

2. POLICY

2.1 Principles

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

(a) Assessment is **fair and valid**. This principle is achieved when:

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

- (b) Assessment is **criterion-referenced** and is aligned with course and module learning outcomes and learning activities to promote and assure learning. This principle is achieved when:
- assessment tasks are designed to assess the stated module² learning outcomes; and
 - assessment tasks are allocated marks and grades by reference to predetermined criteria and standards based on the expected learning outcomes.
- (c) Assessment is **authentic**. This principle is achieved when:
- assessment tasks require application of knowledge and skills to authentic cases and problems; and
 - assessment types are sufficiently extensive and varied to ensure that all learning outcomes for the module are assessed.
- (d) Assessment practices are **transparent**. This principle is achieved when:
- candidates are provided with timely, accurate and comprehensive information about assessment tasks to ensure that the standards against which student work will be assessed are clearly understood; and
 - candidates are provided with feedback about formative assessment outcomes and have an opportunity to raise grievances about assessment in accordance with the CA Program's [Candidate Complaints, Grievances and Appeals Policy and Procedure](#).
- (e) Assessment **promotes learning**, and outcomes are used to evaluate and improve teaching. This principle is achieved when:
- candidates are provided with information that clearly explains assessment requirements;
 - candidates are provided with feedback explaining their level of attainment in formative assessment tasks;
 - candidates actively engage with assessment tasks, including ensuring that they understand what the assessment task requires and the criteria by which it will be assessed, and allocate enough time to submit / complete the assessment on time;
 - candidates ensure that they comply with the CA Program's [Academic Integrity Policy and Procedure](#);
 - teaching staff review and evaluate individual assessment outcomes for continuous improvement; and
 - overall assessment practices are reviewed regularly, taking into account candidate feedback.
- (f) Assessment **maintains academic standards**. This principle is achieved when:
- individual assessment results are reviewed and approved by appropriately qualified staff in accordance with a quality assurance system for monitoring assessment standards and consistency;
 - final grades are reviewed, interrogated and approved by the CA ANZ Education Board Examiner's Panel sub-committee with oversight of all decisions and recommendations by the CA ANZ Education Board; and
 - external benchmarking is conducted periodically with findings used to inform continuous improvement.

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

2.2 Assessment Design

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

2.3 Group-based learning activities and group assessment

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

2.4 Special Consideration in Assessment

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

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

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

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

1. that the circumstance has occurred; and
2. that the circumstance is serious, understood as a circumstance that has completely prevented the candidate from engaging with their studies for at least three days within a study period, or has prevented the candidate from completing an examination at the scheduled time; and
3. that the timing of the circumstance relates to the timing of the learning activity and / or assessment, recognising that the temporal impact of circumstances will vary; and
4. that the candidate could not be reasonably expected to have controlled, anticipated, avoided or otherwise guarded against³ the circumstance.

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

³ An example of a circumstance that a candidate could not have anticipated or guarded against in relation to transport, would be an accident, weather event or industrial matter that caused disruption and/ or cancellations on the transport network at short notice.

- medical conditions or events, arising from illness, trauma, or accident that result in impairment or incapacity;
- significant adverse events outside a candidate's control (e.g., natural disasters or terrorism-related events);
- significant sporting or cultural commitments, either where a candidate has been selected to represent or participate in a state, national or international event or is required to be involved in a ceremony or significant cultural activity of a unique nature;
- significant community service commitments (e.g., military or military reserve commitments where a candidate is required to attend a compulsory exercise, or emergency service commitments where a candidate is required to attend an emergency situation);
- legal commitments, including jury duty or other matters where a candidate is compelled to engage with a formal legal process (e.g., the candidate is subpoenaed to attend a court, tribunal or hearing);
- substantial and unanticipated disruption⁴ to employment and/or living arrangements; or
- other compassionate and/or compelling grounds.

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

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

Outcomes of a successful application for Special Consideration may include:

- extension to an assessment due date;
- provision of an additional assessment, such as a supplementary assessment;
- provision of an alternative assessment; or

⁴ This may include circumstances associated with the impact of severe weather events on housing requiring the candidate to move house at short notice or an unanticipated circumstance that impacts the viability of a company and results in the candidate becoming unemployed at short notice.

- other reasonable adjustments as determined to assure that the learning outcomes are achieved.

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

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

2.6 Supplementary Assessment

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

2.7 Assessment Benchmarking

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

3. PROCEDURES

3.1 Assessment Design

The design of assessment tasks includes consideration of the following:

- the selection and development of authentic assessment tasks aligned to learning outcomes and learning activities that require the application of skills and knowledge to current, real world problems;
- the requirements of the assessments and the weighting of the assessments are calibrated to the time and effort required for candidates to complete the task, based on the CA ANZ CA Program guidelines for candidate workload (see CA Program's [Higher Education Course Development, Review and Improvement Policy and Procedure](#));
- marking criteria and assessment rubrics to be used to assess the achievement of the learning outcomes for the assessment tasks are aligned with the learning outcomes and are pilot tested and moderated prior to distribution and use;
- the approach for providing feedback to candidates concerning formative assessments that explains the marks that they have received and that guides their development of skills for lifelong learning is planned in advance and communicated to candidates;
- If active participation is used for assessment, explicit marking criteria are provided, and marks are recorded against these criteria. Marks are not awarded for attendance without active engagement;
- all standard modules will ordinarily have at least three assessments with:
 - i. a low-stakes, formative assessment within the first three weeks of the study period to provide timely and constructive feedback and to support early identification of candidates at risk for the purpose of identifying support needs; and

- ii. no single assessment task ordinarily accounting for more than 60% of the final mark for the module.
- It is recognised that alternative assessment tasks may be required to accommodate a range of individual candidate circumstances. Where alternative assessment tasks are required these will be designed to allow candidates to demonstrate the same learning outcomes as those completing the original assessment task.

3.2 Group-based learning activities and group assessment

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

- where group work is used in a module, the total weighting of all group assessments will not ordinarily exceed 20% of marks for the module; and
- candidates are provided with clear information about the expectations of group work at the beginning of the study period which specifically explains:
 - i. why group work is being used in the module with reference to learning outcomes and skills to be developed;
 - ii. how the marks for the group work will be allocated to individual group members;
 - iii. how candidates will be allocated to groups;
 - iv. the roles, responsibilities, and expectations of group members;
 - v. how to manage group meetings and record group decisions, including how communication between group members will be managed, task allocation and agreed timelines;
 - vi. how to manage, document and resolve issues between group members; and
 - vii. the documentation concerning a candidate's group membership, and confirming their understanding of the assessment processes, that will be collected and held by the nominated responsible officer⁵.

3.3 Assessment Delivery

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

- the requirements of assessments, including method of submission and due dates, the weighting of assessments, the marking criteria / assessment rubrics, and the plan for provision of feedback are communicated to candidates through the Learning Management System (LMS) before the start of teaching in each study period. Variation to an assessment task(s) after this time will only be made in exceptional circumstances and any variations must be approved by CA ANZ Education Board Teaching and Learning Panel and notified in writing to all affected candidates;
- moderation is a quality assurance process for ensuring appropriate assessment and consistent marking and grading of student work. Moderation is always used during the construction of assessments and examinations and is used to ensure that markers apply marking guides and rubrics consistently:
 - i. before marking assessment tasks (pre-assessment) to ensure markers have a shared understanding of the marking criteria and standards; and
 - ii. after marking assessment tasks and before the release of marks to candidates (post-assessment) to verify that individual markers have applied the relevant criteria and standards consistently.
- Scaling refers to a systematic adjustment of a set of marks for an assessment to ensure that the marks attained by candidates properly reflect their achievements. Scaling is used in exceptional circumstances to ensure that the pass rates for a module are maintained at expected levels based on previous student performance

⁵ Refer to CA Program Academic Delegation Schedule.

over an appropriate time period (e.g. 3 years). Exceptional circumstances are circumstances that impact all or part of a cohort of candidates enrolled in a module that (a) could not be reasonably foreseen; and (b) were not resolved in enough time to avoid impacting candidates' performance⁶. Scaling requires academic judgement and is applied only after the internal moderation process has been completed to verify that the assessment criteria have been applied consistently. If used, scaling is applied to the marks of all candidates identified as impacted by the exceptional circumstances and not to a subset (e.g., those in a high fail range), with the exception of marks that have been awarded zero due to non-submission, and is based on an agreed algorithm (e.g., addition of an agreed number of marks). Where scaling is used, the process is reported to the Examiner's Panel who review and, if warranted, approve the process.

- Results for each module are awarded according to the results table listed in Appendix A).
- Candidates are provided with feedback on their performance of all assessment tasks apart from final module examinations where feedback:
 - i. is timely, provided within 10 (ten) business days of the due date for submission of the assessment;
 - ii. clearly explains / justifies the grade awarded for the assessment against the published assessment criteria and assists candidates to identify areas for improvement.
- Candidates may seek access to their assessment material and review of an assessment in accordance with the CA Program's [Candidate Assessment Review Policy and Procedure](#) and may subsequently appeal assessment review decisions in accordance with the CA Program's [Candidate Complaints, Grievances and Appeals Policy and Procedure](#).

3.4 Review and Approval of Module Results

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

- approve the release of final results to candidates;
- identify opportunities for improvement in the assessment, assessment feedback and / or results processing processes.

3.5 Special Consideration in Assessment

All applications for special consideration are considered on a case-by-case basis. The process for special consideration is as follows:

- A candidate who seeks to apply for special consideration initiates the process by submitting an online application (details available through the CA Program webpage), and this should ordinarily be lodged within five business days of the circumstances becoming apparent. Applications for Special Consideration must be accompanied by appropriate certified supporting documentary evidence to demonstrate that the circumstance meets the criteria specified at 2.4 above. Applications that do not include supporting documentation will be returned to the candidate as they cannot be processed further.

⁶ Such a situation may arise where a documented technology failure impacted all candidates enrolled in a module for an extended period of time.

- The Responsible Officer or their authorised delegate will review the application, considering the circumstances of the individual candidate, the evidence presented concerning the severity and timing of the event, the candidate's performance in other assessments in the module (if available) and / or other modules already completed, and the candidate's history of previous applications for special consideration. The Responsible Officer or their authorised delegate will provide a decision in writing to the candidate prior to the release of grades indicating whether the application has been supported. The outcome of the application will be advised at the time of the result release.

The outcome of the Special Consideration application is stored in the candidate's record and all documentation relating to a Special Consideration application is retained in accordance with *CA ANZ Records Management Procedure*.

3.6 Extension of Assessment Submission Due Date and Late Submission of Assessments

Extension to due dates may be made in the following circumstances:

- in response to circumstances that effect individual candidates and that are documented through requests for Special Consideration the due date for an assessment may be extended for an individual candidate who has experienced unexpected and uncontrollable adverse circumstances so as to allow the candidate additional time to complete the assessment to a satisfactory standard (see section 2.4);
- in response to serious, unexpected and uncontrollable adverse circumstances that are likely to affect an identified cohort of candidates the Responsible Officer or their authorised delegate may grant a block extension for an assessment to a group of candidates to allow the candidates additional time to complete the assessment to a satisfactory standard. Such block extensions may be used in the case of a natural disaster or similar that is likely to affect all candidates living in the area where the event has occurred and where it is deemed unnecessary to require all candidates to prepare a Special Consideration application. In the event of granting a block extension the Responsible Officer or their authorised delegate must ensure that:
 - i. information about the award of the extension is communicated directly to those awarded the extension; and
 - ii. the details of the extension (reason, length, characteristics of those receiving the extension) are reported to the CA ANZ Education Board Examiner's Panel.
- in response to unexpected and uncontrollable technical problems that are the responsibility of CA ANZ, such as problems with the Learning Management System, that are likely to effect all candidates or an identified cohort of candidates the Responsible Officer or their authorised delegate may grant a block extension for an assessment for a group of candidates so as to allow the candidates additional time to complete the assessment to a satisfactory standard. In the event of granting a block extension the Responsible Officer or their authorised delegate must ensure that:
 - i. information about the award of the extension is communicated directly to those awarded the extension; and
 - ii. the details of the extension (reason, length, characteristics of those receiving the extension) are reported to the CA ANZ Education Board Examiner's Panel.

The length of any extension awarded will be determined considering the specific circumstances, however the due date of any assessment for which extension is granted would not ordinarily extend into the subsequent study period.

Candidates who submit assessments after the due date without an approved extension are understood to be receiving an unfair advantage over other candidates through having extra time to complete their assessment tasks. To address this, academic penalties are applied to

the marks awarded to late assessments unless there is an approved extension to the due date. Assessment items submitted up to and including three business days after the due date will be subject to a penalty of 10% per day for every business day or part thereof after the due date (maximum penalty 30%) unless an extension of time for submitting the item has been approved. Assessment items submitted more than three business days after the due date will not be accepted and will not receive a mark or a grade.

3.7 Supplementary Assessment

Supplementary assessment is used in circumstances where it is necessary to collect additional evidence concerning a candidate's proficiency. This may occur in situations where:

- a candidate has received a Fail grade in a module and has submitted / completed all assessments and where the Education Board Examiners Panel, having reviewed the candidate's performance, determines that supplementary assessment is required. In cases where the Education Board Examiners Panel awards supplementary assessment to candidates with a Fail grade these candidates will be awarded an interim grade of 'Pending' until the completion of the supplementary assessment process. Where candidates achieve a satisfactory standard in the supplementary assessment the grade will be resolved to 'Pass'. If candidates do not achieve a satisfactory standard in the supplementary assessment the grade will be resolved to the original Fail grade. Supplementary assessment on this basis will ordinarily be granted for no more than one of the modules in an award course.
- a candidate who has applied for Special Consideration may be required to undertake supplementary assessment. In such cases the grade outcome of the supplementary assessment will be determined on a case by case basis and will be advised to the candidate along with the decision concerning Special Consideration.

4. RESPONSIBLE OFFICER

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

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

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

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

Responsible Officer for the course or their authorised delegate is responsible for:

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

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

5. DEFINITIONS

For the purposes of this document the following definitions apply.

Academic Integrity refers to the ethical standards that underpin all aspects of academic work and ensure its authenticity, validity and credibility and to actions in relation to learning and assessment that are aligned with values of honesty, trust, fairness, respect, responsibility, and courage.

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

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

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

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

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

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

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

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

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

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

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

Credit Point refers to a measure of candidate workload for a subject of study / subject. Credit points are gained by candidates enrolled in award courses when modules are successfully

completed. When accumulated credit points form one measure of the total requirements of a course.

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

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

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

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

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

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

Formative Assessment (assessment for learning) means an assessment used to monitor candidate learning and to provide ongoing feedback that can be used by instructors to improve their teaching and by candidates to improve their learning. Formative assessments are generally 'low stakes' or zero-weighted.

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

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

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

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

Learning Outcomes means the expression of the set of knowledge, skills and the application of the knowledge and skills a person has acquired and is able to demonstrate as a result of learning.

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

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

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

Moderation of Assessment means quality assurance, control processes and activities such as peer review that aim to assure consistency or comparability, appropriateness, and fairness of assessment judgments and / or the validity and reliability of assessment tasks, criteria and standards. Moderation of assessment processes establishes comparability of standards of

candidate performance across, for example, different markers, locations, modules, providers and/or courses of study.

Organisation ('the organisation') means *Chartered Accountants Australia and New Zealand (CA ANZ) ABN 50 084 642 571* having its registered office at 33 Erskine St Sydney NSW 2000.

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

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

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

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

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

Summative Assessment (assessment of learning) means an assessment designed to assess the achievement of candidate learning against subject learning outcomes. Summative assessments are often 'high stakes'.

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

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

6. RECORDS

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

7. RELATED DOCUMENTS

CA ANZ Supplemental Royal Charter, By-Laws, and Regulations (and the NZICA Act 1996 and the NZICA Rules if they apply to the candidate), Privacy, Data Management and Retention-Policy, Document Control Procedure, Records Management Procedure, Privacy Policy, and the CA Program's Candidate Code of Conduct and Candidate Complaints Grievance and Appeals Policy and Procedure.

These documents can be accessed from the following website locations:

- CA ANZ CA Program Policy webpage → www.charteredaccountantsanz.com/become-a-member/ca-program-policies
- CA ANZ website. Go to Member Services → www.charteredaccountantsanz.com/member-services/member-obligations
- CA ANZ intranet for staff. Go to caanz.unily.com → Workspaces → Policies

8. RELATED LEGISLATION AND STANDARDS

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

Document History				
Date Approved	Date Commencing	Summary of Changes	Version	Date Next Review
03 March 2015	03 March 2015	Document Establishment: CAP Assessment Policy	1.0	November 2017
01 January 2017	01 January 2017	Document Establishment: CAP Special Consideration Policy	1.0	January 2019
01 May 2013	01 March 2015	CAP Access to Assessment Material Policy	2.0	January 2019
26 March 2020	23 April 2020	Reviewed, updated and retitled. Formerly titled 'CAP Assessment Policy. Also replaces and subsumes CAP Assessment Policy; CAP Special Consideration Policy.	2.0	March 2024
	14 May 2020	Minor technical amendments	2.1	March 2024
	29 June 2020	Minor technical amendments	2.2	March 2024

APPENDIX A

GRADE TABLE

Graduate Diploma of Chartered Accounting

All modules in which a candidate is enrolled at census date are required to have a grade result. CA ANZ applies grades as described below⁷.

- Grades used at CA ANZ, including administrative grades

GRADE	MARK RANGE	DESCRIPTION
Pass with Merit	No mark	Successfully completed the module and placed in the top 5 per cent of candidates.
Pass	No mark	Successfully completed the module.
Fail	No mark	Module requirements not satisfied.
Fail Withdrawn	No mark	Withdrawn from module post-census with academic penalty.
Exempt	No mark	Prior studies recognised.
Expired	No mark	Module requirements were satisfied but completed but with a result release date greater than the permitted maximum 8 years to complete the award. An expired module is not considered in the determining of the completion of the current award.
Pending	No mark	Interim grade awarded when a candidate's grade and mark (where appropriate) in a subject have not been finalised at the time of the release of grades for the study period.

⁷ For the purpose of compiling final marks and awarding grades, final compiled marks are initially computed to one decimal place. Those compiled marks with decimal points <0.5 are rounded down and those with decimal points ≥ 0.5 are rounded up.