



The New CA Program  
Frequently Asked Questions (FAQ)



CHARTERED  
ACCOUNTANTS  
PROGRAM

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### **IMPORTANT NOTE:**

These FAQ's will continue to be updated as new information becomes available.

\*Updates to the FAQs since the last issue.

For Current CA Program Candidates please refer to myLearning > Chartered Accountants Program course > Candidate Transition Information page for further information on transition

# 1. Rationale and Overview

## Q1.1 Why is there a new CA Program?

Accounting practices are being disrupted by new technologies – the way accountants work, and the type of work being done has changed significantly – this means Chartered Accountants will need new capabilities in the future.

Our candidates and employers told us our CA program was extremely rigid in design and delivery and needs to reflect how the profession is evolving to ensure it continues to meet employers' needs as well as attract the best and brightest.

We have been challenged to deliver greater relevance and choice while maintaining the high standards and rigour of CA education.

To achieve this, Chartered Accountants Australia and New Zealand (CA ANZ) undertook an ambitious project to reimagine the CA Program. This involved broad and extensive consultation and co-design with our members, industry and relevant global bodies. The proposed redesign sets out to maximise our existing core strengths while developing new, high-impact areas as we empower a new wave of Chartered Accountants with work-ready, future focused skills.

## Q1.2 Does this mean the current CA Program is not fit for purpose?

No. It is important to note that the current CA Program is not compromised in any way and continues to be a prestigious, rigorous qualification recognised throughout the world. The changes incorporated into the new CA Program are designed to equip graduates with the knowledge, skills and expertise to meet the current and future challenges of a CA.

## Q1.3 When will the new CA Program commence?

The new CA Program will commence from Term 3 (June) 2021 with enrolments opening on 14 May 2021. The full timetable is available on the CA ANZ website.

## Q1.4 What is the new CA Program called?

The program will continue to be called the CA Program and continue to be made up of the two components, these being the 3-years mentored practical experience (MPE) and CA ANZ's accredited Graduate Diploma of Chartered Accounting (GradDipCA) course.

## Q1.5 How long will the new CA Program take to complete?

The overall length and the volume of directed learning undertaken in CA ANZ's new GradDipCA will not change, it will still be a one-year course (full time) that may be typically undertaken over two to three years (part time).

It can be studied at the same time as undertaking the three years of mentored practical experience or at a different time. This allows candidates to adjust their studies to fit in with their work and lifestyle.

## Q1.6 What is the benefit of CA ANZ's Graduate Diploma of Chartered Accounting (GradDipCA) course being accredited with TEQSA?

CA ANZ is the only professional accounting body approved as a Higher Education Provider by the Tertiary Education Quality and Standards Agency (TEQSA), Australia's independent national quality assurance and regulatory agency for higher education. As a TEQSA registered higher education provider CA ANZ's TEQSA accredited GradDipCA course is formally recognised as a Level 8 qualification under the Australian Qualifications Framework (AQF) and accepted as a comparable Level 8 Postgraduate Diploma qualification under the New Zealand Qualifications Framework (NZQF). AQF qualifications are also recognised under the qualification frameworks of many other countries. Further information about AQF qualifications is available at [www.aqf.edu.au](http://www.aqf.edu.au)

## 2. Consultation and Co-Design Process

### Q2.1 What feedback and consultation process did CA ANZ undertake to design the new CA Program?

The new CA Program follows extensive consultation and feedback with members, candidates, industry and global partners spanning two years from early 2018 into early 2020. This included strategic working groups (including partners at all Big 4 firms in Australia and New Zealand), mid-tier representatives, operational working groups, our own CA ANZ Education & Learning team, employer working groups, marking and facilitator representatives, provisional members and global partners.

A specific consultation process on the draft Program Design Specification ran throughout September and October 2019. During consultation on the Program Design Specification, all external consultees were provided with the opportunity to attend a meeting or webinar where the key design details were presented with attendees asking questions and providing feedback during and after the session. Many of these feedback suggestions have been incorporated into the new CA Program.

### Q2.2 Who was involved in the feedback and consultation process for the new CA Program?

The feedback and consultation has been comprehensive and wide-ranging. Below is a snapshot of some of the groups involved:

Group	Description
<b>Strategic Working Group</b> 19 members	Partners at all Big 4 firms in AU and NZ.
<b>Mid-tier Group</b> 7 firms	Partners at the following firms: <ul style="list-style-type: none"><li>• William Buck</li><li>• Moore Stephens</li><li>• Pitcher Partners</li><li>• Findex</li><li>• Grant Thornton</li><li>• BDO</li><li>• RSM Hayes Audit</li></ul>
<b>Operational Working Group (OWG)</b> 7 members	Big 4 operational teams in Au and NZ.
<b>Industry Advisory Group (IAG)</b> 24 members	This group aims to ensure the transformation process is market-shaped and employer-led. It aims to provide a member engagement and consultation mechanism, which helps inform design decisions and provide input and feedback on CA X concepts. It includes nominated industry advisors, comprising of 15 employers and 9 candidates across sectors and locations including: <ul style="list-style-type: none"><li>• Small practice</li><li>• Mid-Tier</li><li>• Regional</li><li>• Corporate</li><li>• Government</li></ul>
<b>Employer Working Group</b> 133 members	Participants in employer workshops involved from late 2018, comprising of: <ul style="list-style-type: none"><li>• Small practice</li><li>• Mid-Tier</li><li>• Regional</li><li>• Government</li><li>• Corporate</li><li>• Big 4</li></ul>
<b>Marker and casual group</b> 30 members	Nominated members from all segments involved in current CA Program marking, facilitation and advisory.
<b>Course Advisory Panel</b> 11 members	The following members of the CAP: <ul style="list-style-type: none"><li>• 3 CA ANZ Staff Members</li><li>• 4 Academic</li><li>• 4 Industry</li></ul>
<b>Advocacy and Professional Standing Team; Education and Learning Content Team members</b> 25 members	Selected team members involved in advising on the curriculum development.

### Q2.3 Can feedback be provided on the new CA Program?

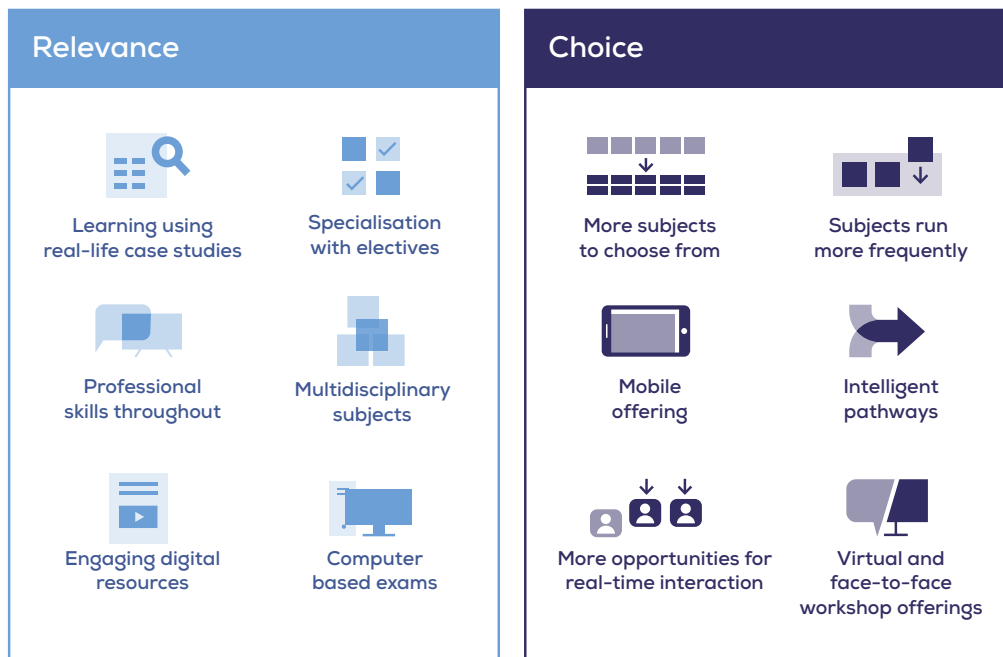
CA ANZ is committed to continuous improvement of the CA Program and stakeholders and members are welcome to send feedback to [caxfeedback@charteredaccountantsanz.com](mailto:caxfeedback@charteredaccountantsanz.com)



### 3. Structure and Curriculum

#### Q3.1 What are the main changes in the new CA Program?

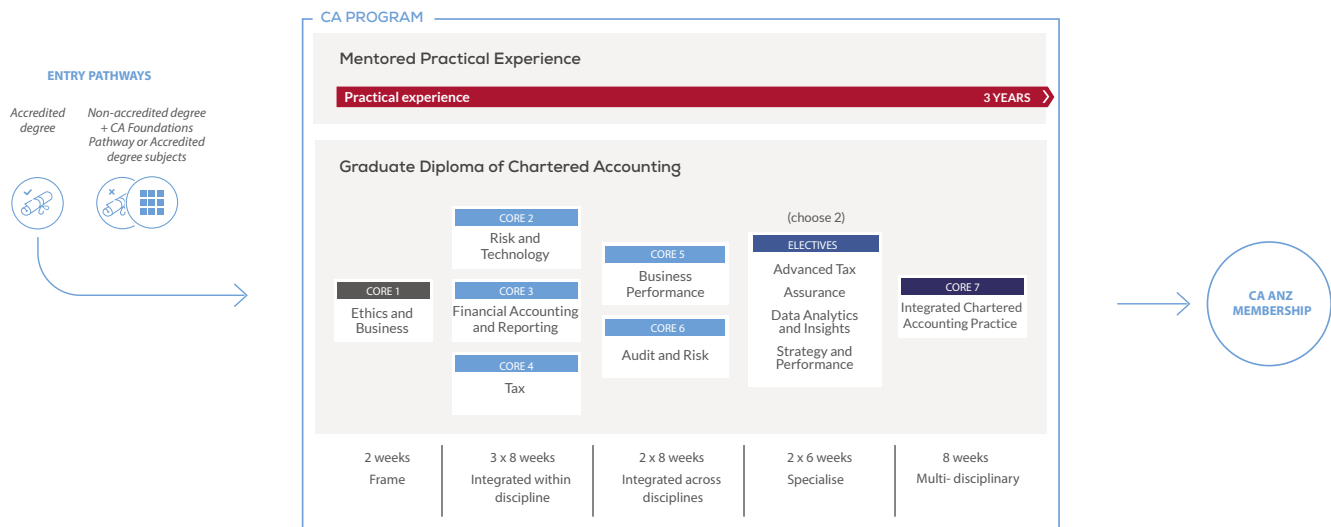
The changes deliver greater relevance and choice:



- Weaving professional capabilities alongside technical skills throughout all subjects
- Using real-life case studies and simulated challenges which integrate learning across the traditional disciplines
- Offering electives that allow candidates to
  - specialise in a particular area
  - allow CA ANZ to introduce emerging areas into the curriculum.
- Running three times as many subjects during the calendar year to provide greater scheduling choices
- Providing more opportunities for real-time interaction and development of collaborative skills through face-to-face and virtual workshops
- Providing progressively integrated experience of topics that build towards a multidisciplinary approach.

### Q3.2 What does the new CA Program look like?

The following diagram provides a high-level view of the new CA Program:



The program comprises:

- A new redesigned course which is made up of 9 subjects, these being:
  - a core Ethics and Business subject which introduces and frames the program experience;
  - three core subjects that cover discipline-focused technical knowledge and skills: Risk and Technology, Financial Accounting and Reporting and Tax;
  - two additional core subjects that require greater integration across disciplines: Business Performance and Audit and Risk;
  - the choice of two electives from an initial choice of four elective subjects (Advanced Tax, Assurance, Data Analytics and Insights and Strategy and Performance)
  - a final core capstone subject, Integrated Chartered Accounting Practice (ICAP), which provides multidisciplinary challenges

Plus

- Three years of mentored practical experience.

### Q3.3 Why has the curriculum been updated?

A ‘balanced curriculum’ is being sought with the new CA Program. This calls for a balance of technical and professional skills on one hand, with the reweighting of disciplines incorporated in the current curriculum to allow for an increased focus on specific areas (e.g. data, risk and governance) on the other. The curriculum must also balance developing skills and knowledge in important, traditional CA disciplines, such as tax and audit, with building the capability for transferable professional skills. Based on the feedback received from extensive consultation, content has been adjusted, and hours redistributed.

At a high level, some of the key changes are:

- Risk, ethics and governance content increased to meet industry needs
- Embedding professional skills across the entire program
- Creating electives from new and existing content to improve learning relevance and choice
- Moving content covered in undergraduate University courses to assumed knowledge
- Removing content considered unnecessary based on market needs and member feedback

### Q3.4 Why are the terms/subjects shorter?

The changes to the CA program timetable enable greater flexibility and choice. A key point to note is that the overall length and the volume of directed learning undertaken in the CA Program will not change – it will still be a one-year course (full time) that may be typically undertaken over two to three years (part time), with subjects structured and composed in a different way to the current program.

It is recognised that the timetable and assessment schedule still offer subjects through what is deemed a peak period for some organisations. By providing more subjects more often, this provides more options for candidates and employers to manage study loads and provides options to schedule around busy periods within their organisations.

### Q3.5 Can the subjects be completed in any order?

There are some guidelines around subject progression. Namely:

- Candidates must have started Core 1: Ethics and Business when they take the first subject they enrol in – whether it's Core 2: Risk and Technology, Core 3: Financial Accounting and Reporting or Core 4: Tax.
- Before commencing Core 5: Business Performance, candidates must complete Core 1: Ethics and Business and Core 2: Risk and Technology
- Before commencing Core 6: Audit and Risk, candidates must complete Core 1: Ethics and Business and Core 3: Financial Accounting and Reporting
- Before commencing Core 7: ICAP, all 6 prior core subjects must be completed
- Prerequisites for the elective subjects are based on elective content. For Elective 1: Advanced tax, candidates must have completed Core 4: Tax. For Elective 2: Assurance, candidates must have completed Core 6: Audit and Risk. Other electives may have no prerequisites. Electives can be completed either before or after ICAP.

These progression rules function to maximise flexibility while enabling a 'spiral curriculum' approach in which candidates revisit material in increasing complexity. This reinforces candidates' previous learning while providing timetabling flexibility and choice.

### Q3.6 Can I complete more than one subject per term?

Yes, however a maximum of 2 subjects per term in addition to the Ethics and Business subject is recommended.

### Q3.7 There's a lot covered in the new CA Program – where is the assumed knowledge going to come from?

Candidates are expected to enrol in the CA Program with a level of assumed knowledge having completed prior studies to gain entry. This is in line with the requirements of a TEQSA accredited higher education qualification, awarding a qualification at AQF Level 8. Moving assumed knowledge content from the current program is a critical enabler of the new CA Program as it will:

- Free up space so that candidates can develop high-value technical and professional skills and/or specialise in areas of their choice through the elective subjects
- Ensure the CA program can further extend the depth and breadth of study covered and
- Ensure the qualification meets AQF Level 8.

### Q3.8 Is mentored practical experience (MPE) still an important part of the new CA Program?

Yes. Three years of mentored practical experience (MPE) is still required. Mentored practical experience is one of the reasons why the CA Program is a leading postgraduate accounting program and why the Chartered Accountant designation is esteemed world-wide.

### Q3.9 Will there be face-to-face workshops in the new CA Program?

There are interactive workshops at several points in the program. Candidates will have access to online or a face to face workshop at a CAANZ approved venue in Ethics and Business and ICAP, and fully online workshops in Business Performance and Audit and Risk. CASM takes a blended approach, and both online and face to face options are available (noting on-site workshops will be subject to availability and COVID-19 uncertainties and restrictions). All online workshops have been designed with a learning experience that is comparable to a face-to-face experience.

### Q3.10 What are the recommended study times for the new CA Program?

Each subject typically requires 10 hours of directed study each teaching week, with an estimated five (5) hours of personal study and preparation each week of the term.

### Q3.11 Are there minimum numbers required to run a subject?

No. As long as we have enough students to run a workshop (for those subjects with workshops) subjects will run. We anticipate that we will have sufficient demand to run all scheduled CA Program subjects and workshops.

### **Q3.12 Will workshops be offered outside of working hours?**

Yes, workshops will be offered outside business hours. This time investment is considered an appropriate volume for a graduate diploma-level qualification and is validated against the Australian Qualifications Framework (AQF) level 8.

### **Q3.13 How long do the subjects run for?**

Ethics and Business has a 2-week study period including a workshop in week 2. All other Core Subjects have a 9-week study period including 8 study weeks and 1 final assessment week. Electives have a 7-week study period including 6 study weeks and 1 final assessment week.

### **Q3.14 Is there any documentation that details what is covered in the core and elective subjects?**

Refer to the Subject Descriptions on our website for further detail on the objectives and syllabus for all subjects.

### **Q3.15 The subject length has reduced from 12 weeks to 8 weeks. Has the workload for each subject been reduced? Will there not be as many topics?**

As individual subjects are shorter when compared to the current CA Program, the volume of content covered per subject will be less. However, the overall length of the program is the same as for the current CA Program. The volume of work is also identical to current course, it is just structured differently. We have done a full review of the course and subjects and have aligned the content to 8 week subjects rather than 12 week subjects. People may find the changes in assessments are progressive and therefore it feels like the workload is less. Some people might find the workload as being about the same as the current program. This will depend on their current situation and familiarity with the topic, especially as workload in hours can feel very different for each candidate.

### **Q3.16 What additional support will be provided to candidates to ensure they have the assumed knowledge to complete the new CA program?**

We understand that some candidates may find the removal of underpinning concepts difficult. To this end, we are taking appropriate steps to support candidates and have incorporated support mechanisms throughout the program to allow candidates to identify their own gaps and refresh their underpinning knowledge. These include:

**New CA Foundations Program:** Our current foundations program that supports candidates missing any required academic competencies for entry into or study progression through the CA Program has been refreshed and updated. It provides more flexibility and a robust digital user experience. Candidates studying the new CA Program who have met the required competencies will also be able to access this Foundation Program content as assumed knowledge resources. These materials will be on-demand, allowing candidates to dip in and out as needed. This will be particularly useful for candidates to refresh their underpinning knowledge that they may have forgotten after completing their degree.

**Diagnostic tools:** At several points prior to and during the program, candidates can complete assumed knowledge quizzes that will help identify skills and knowledge gaps. Candidates will be directed to the assumed knowledge resources to refresh their knowledge and close these gaps. In addition, these diagnostics will help identify candidates who may need transitional support.

### **Q3.17 How will we ensure CA ANZ's accredited tertiary course providers are teaching the right things?**

Extensive research has been undertaken to understand exactly what content CA ANZ's accredited tertiary course providers cover. This has been key in determining the assumed knowledge requirements as well as setting the starting point for a candidate's learning journey in the new CA Program. This has been performed in conjunction with the CA ANZ Pathways and Accreditation team who have set the tertiary accreditation requirements.

The assumed knowledge requirements for the new CA Program and the tertiary accreditation requirements will be the same. The accreditation requirements ensure that the tertiary providers are teaching the right topics at the appropriate depth and breadth.

### **Q3.18 Will print copies of the Study Guide (SG) be available in the new CA Program?**

All candidates are provided with an interactive, digital eBook copy of the SG, which is fully integrated and accessible on multiple devices for maximum flexibility. Should a candidate wish to purchase a printed copy of the SG, these will be available via an exclusive CA ANZ only link in My Capability - Learn through to the Wiley bookstore. Candidates will be able to select pages (10 page limit each time pages are selected for print) from the digital eBook copy of the SG and print for their own study.

### Q3.20 Will handbooks still be required to be purchased for the new CA Program?

In several subjects, candidates are required to refer to the relevant handbooks to complete their studies. These handbooks can be purchased directly from the publisher, as per the table below, with the RRP advertised on the relevant publisher's website. Candidates should check the required and recommended readings for the subjects they are enrolled in, which can be found in the subject outlines and program information pages on the CA ANZ website.

One key feature of the new CA Program is that when candidates purchase a copy of the handbooks, if published by Wiley, they will have the added feature of being able to access the handbook online through VitalSource, Wiley's interactive eBook platform. The new CA program has integrated VitalSource into the LMS ecosystem. For other publications, eBooks may be available through the relevant publishers eBook store, and won't be available on VitalSource.

Subject	Publication	Publisher
Financial Accounting and Reporting	Financial Reporting Handbook	Wiley
Tax (Australia)	The Australian Tax Handbook	Thomson Reuters
Tax (New Zealand)	New Zealand Tax Legislation for Students	Wolters Kluwer NZ
Audit and Risk	Auditing, Assurance and Ethics Handbook	Wiley
Assurance	Auditing, Assurance and Ethics Handbook	Wiley
Advanced Tax (Australia)	The Australian Tax Handbook	Thomson Reuters
Advanced Tax (New Zealand)	New Zealand Tax Legislation for Students	Wolters Kluwer NZ

### Q3.21 If I want to have a hard copy study guide for when my subjects starts, how do I go about purchasing them beforehand?

Go to My Capability Knowledge Centre's "[purchase a printed study guide](#)" page for links to purchase Study Guides at your convenience before the subjects.

### Q3.22 Will the study guide be split for Australia and New Zealand?

Tax and Advanced Tax have separate contextualised content and therefore have separate study guides. For all other subjects, one study guide is used.

### Q3.23 The new Program's study guide is digital, why do candidates have to pay for the hard-copy?

Our goal is that everyone uses online study materials where possible. With this move to a digital first approach, candidates can study any time, anywhere. The study guide is delivered through the LMS on a platform called VitalSource. This platform gives you access to a digital bookshelf to store all the content you need, now and in the future for easy access as you develop in your career. The technology is designed to maximise engagement with the course materials, which means candidates can avoid printed copies. However, for candidates who prefer to also have a hard copy it can be purchased at a low subsidised cost.

### Q3.24 Will we still have access to the digital study guide after we complete the Program?

Yes, the digital study guide will stay on the bookshelf indefinitely.

### Q3.25 Will the study guide's for Audit and Tax be available to ship overseas?

Printed copies of the study guide can be purchased via the Wiley bookstore, and are able to be shipped internationally with shipping costs calculated at the checkout. Refer to the Wiley bookstore for more information.

### Q3.26 What are the study hours for the CA Program in teach out and the new CA Program?

**Directed Study Hours.** The number of directed learning hours in the two courses is almost the same, 624 hours in the teach-out program and 620 hours in the new program. These are the minimum hours required to undertake the learning activities.

**Non-directed Study Hours.** Our recommendation about non-directed study hours for the new CA Program is an average of 5 hours a week, this is based on the principal of setting candidates up for success. This recommendation indicates our best estimate of the amount of non-directed study an average candidate needs to do to pass a subject on the first attempt without supplementary assessment. As such, the recommendations for average effort required, and

the actual non-directed study required will vary depending on individual circumstances.

The proportion of candidates that failed at least one module and/or regularly undertook supplementary assessments in the teach-out program told us that we needed to be more explicit on non-directed study required to succeed in the course. This is why for the new CA program we have provided detailed and transparent recommendations about non-directed hours and have estimated the time required for all learning activities, including preparing for assessments and sitting for exams. Some of these were not included in the estimates of non-directed study in the teach-out course. For example, in the teach-out program the expected weekly workload for each module specifically excluded subject orientation, online assessments, final exam and study time for the final exam.

In summary, the total number of directed and non-directed hours in the new course is:

- transparent and accurate, so that candidates know the study commitment to succeed before enrolling;
- in line with what is expected for a Graduate Diploma course to ensure candidate success

### Q3.27 The new CA Program has more subjects to complete than the current Program. Does this mean it will take longer to complete?

Both the current and the new accredited Graduate Diploma of Chartered Accounting courses are designed to be able to be completed in one year of full-time study (or part-time equivalent). Assuming a full-time study pattern, a candidate commencing the current CA Program in Term 1 2021 who passed all five modules on the first attempt would begin their studies on 25 January 2021 and complete their final assessment for Capstone on 15 December 2021. The minimum study time in the new CA Program, again assuming a full-time study pattern and passing each subject on the first attempt, is also one year. For example, a candidate commencing Ethics and Business in Term 1 2022 could begin their studies on 10 January 2022 and could complete all the studies and assessments for the nine subjects by 06 December 2022.

### Q3.28 Will there be group work in the new Program?

Yes. The CA Program develops candidates' professional skills of collaboration, communication, influencing and problem solving. These competencies are developed through group work, which is integrated into subjects that have workshops.

### Q3.29 What is considered a Full Time Study Load?

A full-time study load refers to the number of credit points, subjects, or EFTSL (effective full-time study load) completed within a one year period.

The Graduate Diploma of Chartered Accounting, as summarised in the Table below, comprises nine subjects (seven core and two electives) totalling 120 credit points and can be completed in one year of standard full-time study (EFTSL = 1.0) depending on the term of commencement.

CA Program candidates balancing their studies with work and/or other lifestyle commitments typically elect to study the course part-time over two or more years by enrolling in the Ethics and Business subject and one other subject in their first term and thereafter enrolling in one subject each term.

For candidates who are required to undertake minimum study loads to meet the Australian Government's Centrelink study assistance requirements, full-time study is defined as at least three quarters of the standard full-time load requirements, i.e. a minimum EFTSL  $\geq$  0.75 for a full year, or 0.375 for a half year (2 terms).

**Table: Graduate Diploma of Chartered Accounting – Subject Credit Points and EFTSL**

Subject	Credit Points	EFTSL
Ethics and Business (Core)	6	0.050
Risk and Technology (Core)	15	0.125
Financial Accounting and Reporting (Core)	15	0.125
Tax (AU) / Tax (NZ) (Core)	15	0.125
Business Performance (Core)	15	0.125
Audit and Risk (Core)	15	0.125
Integrated Chartered Accounting Practice (Core)	15	0.125
1 x Elective (from list of electives)	12	0.100
1 x Elective (from list of electives)	12	0.100
<b>Total</b>	<b>120</b>	<b>1.0</b>

**Q3.30 (a) If I elect to exit early from the new GradDipCA course with the GradCertAcc award, is my membership resigned? (b) Also, would I be later able to recommence the CA Program and get credit exemptions for any modules/subjects I have prior completed?**

(a) Yes. If a candidate who is eligible for the award of the Graduate Certificate in Accounting (GradCertAcc) applies to exit early from the new GradDipCA course with the GradCertAcc award, CA ANZ takes this as the candidate also requesting to resign their Provisional Membership. This is because in electing to not complete the GradDipCA course the candidate is also electing to not complete the CA Program (see CA ANZ Regulation 1.6(b)(iii)). The candidate's Provisional Membership resignation will take effect the date the candidate is deemed by CA ANZ's CA Program as having completed all GradCertAcc course requirements.

(b) A past candidate who is deemed eligible for readmission as a Provisional Member would commence their CA Program course enrolment in the most current version of the course on offer at that time and would be awarded credit for any prior completed CA ANZ CA Program modules/subjects consistent with the CA Program's Credit Arrangements Policy and Procedure in effect at that time. Candidates would not be required to surrender their CA ANZ issued GradCertAcc testamur when resuming the CA Program.

**Note:** To be eligible to apply to exit the GradDipCA program with the award of GradCertAcc, a candidate must be enrolled in the new CA Program course and have successfully completed at least 60 credit points made up of a minimum of 51 core credit points of the parent GradDipCA course.

**Q3.31 For Audit and Risk and Business Performance, the workshops run from Thursday to Saturday, and the submission is due the following Monday (week 5). This means those who participate in the earlier workshops get more days to prepare. Why is this?**

All candidates have the same amount of time between release of the information needed to complete the assessments and the submission date of the assessment, although there is some variation in how the time is divided between pre-workshop preparation and post-workshop preparation. Candidates can be assured that the marks and grades from these assessments, and all assessments conducted at CA ANZ, will be reviewed in line with the principles outlined in the [CA Program Candidate Assessment and Grading Policy and Procedure](#) to ensure that candidates are assessed fairly and that candidate performance is not adversely impacted by factors such as this.

**Q3.32 Where can I provide feedback, and how does CA ANZ use the feedback that I provide?\***

The CA Program provides regular opportunities for candidates to provide feedback about their subject, course and program experience. Some of these are listed below.

- **Candidate Satisfaction Survey:** This is sent at the end of each subject to provide candidates the opportunity to provide feedback on their satisfaction with the subject's content, learning materials, teaching delivery and assessments, and includes open-ended response questions.
- **CA Program Annual Candidate Tracker:** This annual survey is typically conducted in July and provides candidates the opportunity to provide feedback about their satisfaction with their broader experience in the CA Program, the CA Study Masterclass, and with the administrative and support services for candidates at CA ANZ.
- **Subject Discussion Forums:** Discussion forums are where candidates can ask questions, contribute to answers, see what peers are discussing and share insights and feedback. They are a great way to connect with other candidates and subject leaders. For further details see the [Learning Materials](#) section in My Capability (login to My CA required).

Feedback from candidates is considered by CA ANZ academic and professional staff, CA ANZ management, the CA ANZ Education Board, and the CA ANZ Board. It is used to improve teaching, learning, and assessment, as well as the broader candidate experience through processes such as enrolment, orientation, mentoring, CASM, academic support and candidate wellbeing support services and also informs strategic planning and quality assurance activities.

Candidates receive information about specific improvements made in response to their feedback through announcements in My Capability, typically half yearly.

## 4. Assessment and Academic Integrity

### Q4.1 How will the new CA Program incorporate authentic methods of assessment?

Assessment must assure that all course learning outcomes are demonstrated. This means that, in addition to assuring that graduates can demonstrate advanced technical knowledge and the capacity to apply this knowledge, assessment must assure that graduates can communicate effectively in a range of modalities and to a range of stakeholders, collaborate effectively within and outside their professional discipline, respond to complex, unforeseen ethical issues and reflect their own personal and professional capacities to support continuous improvement and respond to change. This has meant introducing a range of assessment methods. Each core subject includes a low-stakes assessment weighted at 10% or less early in the study period, such as online quizzes to assess key knowledge domains, followed by higher stake assessments later in the study period, that may take the form of written reports, oral presentations with audio-visual support or a final proctored main exam.

A key consideration of the new CA Program is the preservation of academic integrity and rigor and how to ensure these standards are maintained in the absence of a final high-stake examination across all subjects.

### Q4.2 Will the changes reduce the academic quality and rigor of the CA brand?

No. The brand of the CA Program is intrinsically tied to the trust in its integrity and rigor. This extends to the academic integrity of candidate assessment and the identification, prevention and treatment of academic misconduct.

With the increased focus on professional skill development throughout the program, one of the significant tensions that must be balanced is the need for authentic assessments which assess a range of professional and technical skills and are the culmination of beneficial learning experiences through valid and reliable assessment methodologies administered at scale to large cohorts.

### Q4.3 Will the exams in the new CA Program be remotely invigilated online exams?

Yes, due to the impacts of COVID-19 there was a need to expedite computer-based exams for candidates. As such, approximately 7,500 candidates completed their exams online for the very first time in Term 1, 2020. This experience has been beneficial in the procurement and deployment of online exams for the new CA Program.

### Q4.4 How will academic integrity be assured in the new CA Program?

CA ANZ has worked with the University of Melbourne's Assessment Research Centre to develop a comprehensive approach to identifying, preventing and addressing academic misconduct in the CA Program. Accordingly, measures are embedded in the new program that ensure a culture of integrity, including academic integrity is established and maintained. For instance:

- Subject assessment design that supports academic integrity. This includes the above-mentioned use of differing assessment types including the retention of high-stakes assessment for some subjects, assessment of work generated/carried out in workshops and overseen directly by facilitators, and inclusion where possible of authentic individualised assessments where candidates draw on verifiable personal/local experience, and the process of preparing an assessment can be assessed as well as the final assessment output or 'product'.
- Ethical practice embedded in the curriculum. One of the eight Course Learning Outcomes is *'Evaluate and respond appropriately to complex ethical issues that impact the individual, the organisation, the profession, and society'*. Ethics is embedded in all core subjects, particularly in the foundational *'Ethics and Business'* and the capstone *'Integrated Chartered Accounting Practice'* subjects.
- Declarations of authenticity. For all assessments completed at CA ANZ candidates will be required to declare that the work submitted for grading has been carried out according to the requirements of the assessment and that they have acted in accordance with the *CA Program Candidate Academic Integrity Policy and Procedure*.
- Oversight Academic Integrity in assessment and academic misconduct matters by the CA ANZ Education Board and its subcommittees, particularly the Examiners Panel and Teaching and Learning Panel.
- A *CA Program Candidate Academic Integrity Policy and Procedure* that reflects the six fundamental values of academic integrity: honesty, trust, fairness, respect, responsibility, and courage and provides clear guidance on candidate's academic integrity obligations and includes reference to CA ANZ's professional code of conduct.
- An online *Academic Integrity Module* and test that is undertaken by all candidates prior to their first assessment which explains the above-mentioned associated policy and procedure and how CA ANZ will respond to allegations of academic misconduct.
- Staff development to ensure staff understanding of the *CA Program Candidate Academic Integrity Policy and Procedure*.



#### **Q4.5 Will all subjects in the New CA Program have a high stakes exam?**

No. Not all subjects will have a final exam, some subjects will have a high stakes assignment.

The subjects with final exams are:

- Financial Accounting and Reporting
- Tax (AU or NZ)
- Audit and Risk
- Integrated Chartered Accounting Practice

To find out further information on each subject refer to the Subject Descriptions available on the website:

[www.charteredaccountantsanz.com/become-a-member/course-descriptions](http://www.charteredaccountantsanz.com/become-a-member/course-descriptions)

#### **Q4.6 What platforms will you be using to support the CA Program?**

The new CA Program is supported by a number of integrated software systems to form the MyCapability ecosystem, which work together to provide a seamless learner experience for our candidates. Some of these systems include: D2L brightspace, our new Learning Management System, Wiley VitalSource for digital Study Guides (SG), online exams using Janison, and a range of other software tools to create an engaging learner experience.

#### **Q4.7 Does the timetable have the dates of all the assessments?**

The [timetable overview](#) shows the final assessment date for each subject and the subject commencement date. For the other assessment points – the lower and mid-stakes assessments – refer to the [Subject Descriptions](#) which show the weeks that each assessment is run.

#### **Q4.8 Will the new program have an academic transcript?**

Everyone who transitions will be eligible to receive an academic transcript at the time of transition. The new Program will similarly have academic transcripts.

#### **Q4.9 What is the length of exams in the new Program?**

Exams will run for 2 hours.

#### **Q4.10 In relation to group assessments – will you be able to group with colleagues who work in the same organisation?**

This will depend on how the workshops are scheduled and how the allocations are created. As a result, you may end up with a colleague or working with others.

#### **Q4.11 Will final exams still require 50% to pass the subject?**

A passing grade will be awarded for a subject where all compulsory assessments have been completed, and where the achievement measured against the assessment criteria for the subject learning outcomes meets the expected standard.

Generally, with the exception of Ethics and Business (EB) and Integrated Chartered Accounting Practice (ICAP) subjects, this means to pass a subject a candidate must:

1. complete all assessments;
2. pass the final exam or assessment;
3. pass the subject overall.

For the Ethics and Business subject to receive an Ungraded Pass in the subject a candidate must attempt all assessments and achieve an ungraded pass result in all assessment items. For the ICAP subject, to receive a passing grade a candidate must attempt all assessments, participate in workshop activities, achieve a pass mark/grade for the final high-stakes assessment, and achieve an overall pass mark/grade for the subject.

**Note:** For details on subject pass marks and grades refer to the Grade Table in Appendix B of the Candidate Assessment and Grading Policy and Procedure which is available on our website.

#### **Q4.12 How long do candidates have to prepare for assessments?**

The high-stakes assessments are run or submitted in the week following the subject completion. Assignment due dates are dependent on the specific subject requirements, this information is found in the [Subject Description](#) and in the Assessment Types summary.

#### **Q4.13 Will exams be switched back to in-person?**

The four high stakes exams will continue to be conducted as online invigilated assessments.

#### **Q4.14 I am trying to work out how much study leave I should apply for. The New CA program timetable lists two different dates, one called "Subject teaching end" and another following this called "Final assessment". Why is this, and how can I use this information to manage my study leave?**

The subject teaching end dates have been added to the timetable to provide CA ANZ the flexibility to reschedule the final assessment, if required in rare circumstances such as a natural disaster or a prolonged nationwide digital outage. If you are applying for study leave from your employer, please apply up until the final assessment date.

#### **Q4.15 What happens if I don't pass Ethics and Business the first time I attempt it?**

Ethics and Business is the key foundational subject in the new CA Program and it should be the first subject that you enrol in. You can attempt and complete core subjects Risk and Technology, Financial Accounting and Reporting and Tax (and some electives) while undertaking Ethics and Business as a co-requisite, however you can't do core subject Business Performance and Audit and Risk (and some electives) without having passed Ethics and Business.

#### **Q4.16 I have enrolled into Term 3 of the new CA Program and am studying Ethics and Business and Risk and Technology. I understand that Ethics and Business is a co-requisite for Risk and Technology. If I undertake this path of study and fail Ethics and Business am I still able to continue studying Risk and Technology?**

Ethics and Business is listed as a co-requisite for Risk and Technology, Financial Accounting and Reporting, and Tax. Because it is a co-requisite you can enrol in Ethics and Business alongside one of Risk and Technology, Financial Accounting and Reporting, or Tax. If you fail Ethics and Business, you will be allowed to continue to complete these core subjects as they require Ethics and Business as a co-requisite. However, you will need to pass Ethics and Business before you can commence any subjects that require Ethics and Business as a pre-requisite.

#### **Q4.17 What do I need to do to pass a subject?**

Please refer to the CA Program Subject Assessment Summary on the [CA Program webpage](#) for a comprehensive listing of the assessments required for each subject, as well as the individual subject description which discusses what a pass in the subject is.

- To pass Core 1 Ethics and Business candidates must pass all assessments.
- To pass Core 2 - 6 subjects and electives, candidates must complete all assessments, pass the final assessment and pass the subject overall. In other words, to be eligible to pass the subject candidates are required to attempt and submit each assessment within the required time frame.
- To pass Core 7 ICAP candidates must complete all assessments, participate in the workshop activities, pass the final assessment and pass the subject overall.

If you are enrolled in multiple subjects and fail one, you can still continue with the other subjects. However, ensure you pay close attention to the co and pre-requisite requirements for subjects before enrolling in your next subjects. Refer to the [timetable](#) which provides information on the subject milestone dates as well as the co and pre-requisites requirements for each subject.

#### **Q4.18 Where can I find the subject grading table to learn more about my grade result?**

Refer to the Candidates Assessment and Grading Policy and Procedure on our [policy website page](#).

#### **Q4.19 How can I find out more about special considerations for assessments?**

Refer to the *Candidates Assessment and Grading Policy and Procedure and the Special Consideration – Guidance Notes for Candidates* that you can find on our [policy website page](#).

#### **Q4.20 Why have new assessment types been introduced to the CA Program?**

The new CA Program was designed in consultation with CA ANZ members and in response to current global challenges faced by all professions to prepare graduates with key skills to ensure they are flexible, innovative, resilient, and responsive to foreseeable and unforeseeable changes, as well as possessing high level technical skills. In this context, assessments must assure that graduates can demonstrate all of these course learning outcomes and this has meant introducing a range of new assessment types into the GradDipCA, in addition to invigilated final exams.

Assessments in the new CA program must achieve all of the following:

- satisfy the rigorous standard of certification expected from CA ANZ
- assure the technical and professional skills required to meet the challenges of the changing workplace
- promote and ensure high standards of academic integrity
- embed the principles described in the [Candidate Assessment and Grading Policy and Procedure](#) that assessment is authentic, criterion-referenced, transparent, valid, reliable, fair and promotes learning through formative feedback, and
- be able to be delivered with increased flexibility for candidates, including more frequent delivery

#### Q4.21 Why does CA ANZ not release answers to exams and assessments?

Releasing answers for assessments is not possible because it would have a significant impact on the academic integrity of assessments, as not all of the program content is renewed for each offering. Candidates are however, provided with formative feedback to help them progress through the content.

Balancing each of these aspects can create tensions, particularly between providing feedback and ensuring academic integrity:

- **Avoiding Academic Integrity Breaches:** In automated quizzes, candidates are directed to the material that they need to review if they have made an error rather than being given specific answers. This is both to reduce the likelihood of academic integrity breaches and to encourage active learning, where candidates can identify areas of strength and weakness and then return to the material that they need to revise.
- **Transparency of marking:** many of the new assessments that require written or video-recorded responses are marked using rubrics. These are provided in advance so that candidates know how marks are allocated and what is expected for each criterion. Markers then use the rubric to assess the work and feedback is provided using the rubric, so that candidates can see how each part of their assessment was evaluated. This provides individualised feedback, so that candidates can see their strengths and weaknesses.

#### Q4.22 The program requires personal reflection submissions. I transitioned from the CA Program in teach out, what are my personal reflection submission obligations?

Transitioned candidates only need to complete one reflection based on Risk and Technology in addition to the ICAP GradDipCA Reflective Portfolio assessment:

- All transitioning candidates who have completed at least one module successfully in the CA Program in teach out are exempted from Ethics and Business, including the personal reflection required for this subject.
- All transitioning candidates need to take Risk Technology and will need to do one reflection based on Risk and Technology.
- For their ICAP GradDipCA Reflective Portfolio assessment, transitioning candidates will be assessed only on their reflection for Risk and Technology subject and their reflection on the ICAP subject. The word length requirement for this assessment will be reduced from 800 – 1000 words to 500 – 750 words for transitioning candidates.

## 5. Admission, Subject Enrolment and Timetable

### Q5.1 Can potential candidates still apply and enrol in the current CA Program?

No. All new CA Program course candidates commence their studies in the most current course which is the new GradDipCA course and will pay the published new course fees.

### Q5.2 Can currently enrolled candidates choose which course they complete when the new CA Program becomes available?

CA ANZ has course transition options in place for CA Program candidates who have commenced their course studies and will ensure all candidates have the necessary support and clear information about their transition options at the time of any program change.

For candidates who have already commenced studies in the current course this will include options that enable them to continue to study their current course and complete in a reasonable timeframe or transition to the new course receiving full credit in the new course for studies successfully completed in their current course and paying course fees that are comparable to the current course. Candidates who choose to stay in the current course will also be able to elect to transfer to the new course later.

Candidates who have not commenced any course studies in the current program by Term 1 2021 or earlier will commence their studies in the new course and will pay the published new course fees.

### Q5.3 When will the new CA Program course be open for study enrolment?

The new CA Program will be open for enrolments from 14 May 2021.

### Q5.4 Where can I see the 2021 timetable?

The CA Program 2021 timetable can be viewed on the CA ANZ website.

### Q5.5 How much will the updated CA Program cost?

The fee schedule for the CA Program can be viewed on the CA ANZ website.

### Q5.6 There are no supplementary exam dates in the new CA Program course. Is there a reason why these dates are not listed?

There are no supplementary exams in the new CA Program. There will no longer be a supplementary exam paper/session for candidates that failed their main exam but are a borderline fail. Rather, an alternative or supplementary assessment provision will be offered to candidates who are unable to complete their assessment due to misadventure or whose assessment performance has been negatively impacted due to illness or misadventure. This changed practice aligns with the practice of other higher education providers.

It is noted, in the new CA Program course: Subjects will be offered more often so candidates will be able to reattempt their subject in the next available offering.

In the current CA Program supplementary exams are scheduled during the subsequent term – this tends to see candidates focusing on the Supplementary exam for the first few weeks of the term. With shorter subject study periods in the new CA Program this would not allow candidates the time to catch up.

### Q5.7 Will subject exemptions be awarded for recognition of prior learning?

Candidates may be eligible to apply credit through Recognition of Prior Learning (RPL) for previous study, work experience or other types of informal learning. When a candidate applies for credit, we will consider any combination of three main forms of prior learning, these being formal, non-formal and informal. CA ANZ also has in place a number of formalised credit arrangements with various inhouse tax programs and the Tax Institute's CTA courses which provide an exemption from both the Tax and Advanced Tax subjects on credit application. If full credit is granted for a subject the candidate is exempted from studying it. Credit for recognition of prior learning may result in a reduction of the amount of study required to complete the GradDipCA qualification in the CA Program. For further details and information on how to apply for credit, please refer to the [Candidate Credit Arrangements Policy and Procedure](#).

### **Q5.8 My degree is from an overseas institution and was not delivered in English. What do I need to do to demonstrate English language proficiency?**

Proficiency in the English language is an entry requirement for the CA Program. Any candidate admitted on the basis of a degree that was not delivered in English needs to demonstrate English proficiency.

There are four ways that applicants for the CA Program can demonstrate English language proficiency. These are:

- Achieving an academic IELTS overall score of 6.5 with no test score less than 6.0 in each of listening, reading, writing and speaking no more than 2 years before the date of application. You can also complete a number of other tests that CA ANZ treats as equivalent. For details see Appendix A of the CA Program Candidate Admission Policy and Procedure;
- Passing the CA ANZ Full (Permanent) migration skills assessment which requires demonstration of attainment of a minimum Academic IELTS overall score of 7 with no test score less than 7.0 in each of the four components undertaken no more than 3 years before the date of application (see details at <https://www.charteredaccountantsanz.com/about-us/migration-assessment/australia-immigration/qualification-assessment-criteria/english-language-requirement>)
- Successfully completing at least 1 year of full-time (or part-time equivalent) of approved study in English. For details see Appendix B of the CA Program Candidate Admission Policy and Procedure; or
- Providing evidence of at least 3 years full-time (or part-time equivalent) of paid and/or voluntary employment in an English speaking country within the past 5-years. For details see Appendix B of the CA Program Candidate Admission Policy and Procedure.

### **Q5.9 Will I still be able to use my employer token to enrol in a subject?**

Yes. Your employer token will work in the same way it currently does.

### **Q5.10 I see you have scheduled some exams over busy periods for some firms, can this be changed?**

The benefit of having a timetable designed for flexibility and choice, with shorter subjects delivered more often, means that during busy periods of work candidates will be able to choose a subject timetable path that works best for them and their employer. For example, they could decide to take a term off, or select a shorter subject, or instead, during that busy time, choose a subject without a high-stakes exam at the end of it.

### **Q5.11 When should I arrange study leave from my employment?**

For candidates wishing to take study leave from their employment, we recommend candidates look at their work requirements in alignment with assessment and exam requirements, and then use this to inform their leave requests directly with their employer.

### **Q5.12 Will there be a supplementary exam if candidate's borderline fail their exam attempt?**

No. There will no longer be a supplementary exam paper/session for candidates that failed their main exam as a borderline fail. Subjects will be offered more often so candidates will be able to reattempt their subject in the next available offering.

### **Q5.13 I'm a Provisional member, approved under flexipath. Can I transition to the new CA Program while still studying the required competency areas?**

Yes. You will receive credit for any successfully completed modules in the current CA Program. Please refer to our website [CA Foundations](#) which details which competency areas are required to undertake each core and elective subject in the new CA Program.

#### Q5.14 Is the CA Program's GradDipCA qualification recognised in New Zealand?

CA ANZ's GradDipCA being a recognised Level 8 qualification under the Australian Qualifications Framework (AQF) is accepted as a comparable Level 8 qualification under the New Zealand Qualifications Framework (NZQF). This means that CA ANZ's Level 8 Graduate Diploma is recognised under the NZQF as a Level 8 Postgraduate Diploma. It also ensures that all CA ANZ candidates who complete our current and new GradDipCA program have Level 8 qualification mobility between New Zealand and Australia, and across the Qualification Recognition Frameworks of many other countries across the globe.

For further information see external links:

- [NZQA's Country Specific Recognition Arrangements for Australia](#)
- [NZQA's Country Specific Recognition Arrangements for Australia Executive Summary](#)

#### Q5.15 What payment options are available for paying CA Program course fees?

Full upfront payment of subject fees is required at the time of enrolment into a subject/module. Payment may be made by credit card (we accept American Express, Visa, Mastercard) or by using a valid employer token. Employer token payment arrangements are available for candidates of employers where this has previously been agreed with CA ANZ.

CA ANZ is aware that due to the economic impacts of COVID-19 some candidates may be seeking other ways to pay for their studies. We are currently exploring other payment options to help Australian and New Zealand candidates pay for their studies for possible introduction in FY23.

#### Q5.16 What is the best way to start planning my learning pathway?

The timetable is designed to provide flexibility and choice in navigating the subjects, and therefore there are many ways to plan a learning pathway. Below is a suggested approach that may help you more efficiently get started in planning possible learning pathways:

- **Read the New CA Program Timetable** which provides the list of subjects on offer each term, important subject milestone dates and co and pre-requisite subject requirements.
- **Decide which areas in accounting you would like to start to specialise in** by selecting your preferred two electives. You may choose to change your elective choices at any time prior to enrolling in them.
- **Consider your personal and employer obligations** to establish if there are any upcoming terms that you do not want to study in or your employer may have a study pathway they wish for you to undertake.
- **Decide when you would like to complete the program by.** This will determine the number of subjects per term you should take (refer to FAQ questions 3.29 for more detail).
- **Map out some possible scenarios.** Start by using the visual annual planner in the Timetable which shows what subjects are being run that year, and the co and pre-requirements for each subject.
- **Refer to the enrolment close dates and final assessment results release dates.** Due to timetabling requirements, some subject's results are released on the last day of the post-requisite's enrolment close date. Candidates need to have received their pass result before enrolling in the post-requisite subject. Ensure your pathway scenario planning takes this into account.
- **Consider alternative pathways if you were not successful in achieving a pass in a subject.** It is useful to have these mapped out in case, due to personal circumstances you are unable to complete a subject successfully in a term.
- **Enrol in your chosen subject(s).**
- **Review your learning pathway before the next enrolment opens.** When coming to the end of the term it's time to consider your situation, the likelihood of your results, your possible learning pathway scenarios, and the subjects on offer. This will help you choose your next subject(s).

**Q5.17 When will the 2023 timetable be released?**

The 2023 timetable will be made available for advanced planning. It will be made available around December this year.

**Q5.18 I am a New Zealand or international applicant. When I enrolled in the CA Program I was asked Australian demographic questions, is this correct?\***

Yes, these questions are intentional and correct and need to be completed by all CA Program candidates. As a registered higher education provider with the Australian Government's Tertiary Education Quality and Standards Agency we are required to ask these questions to all candidates enrolled in our accredited higher education courses in the format specified by the relevant government agency. We appreciate that the Australian centric focus of some of these questions may seem perplexing to New Zealand candidates and others living outside Australia and thank candidates for your understanding in this respect. For related information please refer to the My Capability - Program QRG - Online Subject Enrolment quick reference guide that is applicable to your program available from the [Timetables Fees and Enrolment](#) web page.

## 6. Mentored Practical Experience (MPE)

### Q6.1 Is Mentored Practical Experience (MPE) changing?

Yes, the MPE program has been reviewed and updated to reflect the outcomes of the new CA Program.

The new MPE program will initially use a paper-based logbook. However, an online recording and learning support system is being introduced to is currently in development which will automate and simplify processes and increase the effectiveness of MPE as a true development experience.

### Q6.2 How do I know whether I need to complete the new MPE program or the current (in teach-out) MPE program?

If you have started or intend to start CA Program study with the first subject being the new CA Program, you must complete the new MPE.

If you started your first CA Program subject with the current (in teach-out) CA Program, you can continue with the current (in teach-out) MPE. You do have the option, however, to transfer over to the new MPE.

### Q6.3 What are the requirements of the new MPE?

To complete the new MPE in the CA Program, a candidate must meet the following three requirements:

- Undertake MPE under the guidance of a mentor who is a CA ANZ or equivalent member of a Global Accounting Alliance body with which CA ANZ has a current reciprocal membership agreement
- Complete three years full-time (or part-time equivalent) experience and not less than 500 days in a relevant accounting role in either a CA ANZ Approved Training Employer (ATE) organisation or Recognised Training Employer (RTE) organisation.
- Demonstrate that they have:
  - Met competency requirements in at least two technical areas – one technical competency to Level 3 (primary competency) and one technical competency to Level 2 (secondary competency)
  - Met all professional competency requirements to Level 3
  - Completed all progress recording and tracking requirements, including attending mentor meetings every six months

### Q6.4 What are the technical competencies of the new MPE?

There are 13 technical competencies. These are listed below.

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

### Q6.5 What are the professional competencies of the new MPE?

There are 5 professional competencies. These are listed below.

1. Self-management, learning and adaptive mindset
2. Collaboration and relationships
3. Communication
4. Critical thinking and decision making
5. Professional values, ethics and attitudes

### Q6.6 How can I track my competencies for the new MPE?

You will track your competencies in the new MPE paper-based logbook. This will be available in the My Capability Knowledge Centre from mid-July 2021.

The MPE online tracker is currently in development, and once this is available, candidates will be able to easily transfer their information from the new MPE paper-based logbook to the online tracker.

It is important to keep your logbook/tracker up to date. CA ANZ performs random annual audits and you may be selected and asked to provide your logbook/tracker for review. Your mentor will provide final sign-off of your competencies at the end of your MPE period.



### **Q6.7 What is the value of MPE?**

Completing MPE with guidance from a mentor is an important part of becoming a Chartered Accountant. It is the opportunity for Candidates to purposefully plan and review their on the job development and it recognises the application of technical and professional skills in a practical working context. This plan, practice, review cycle is a valuable skill for Chartered Accountants to use throughout their career.

### **Q6.8 Is CA ANZ responsible for finding me a Mentor?**

A Mentor provides valuable guidance and support throughout the MPE period. Mentors share their knowledge and experience, help candidates plan and review their development needs and endorse provisional members for full membership when all MPE requirements have been met.

No. You are responsible for finding your own eligible mentor. It is preferable you have a mentor at your place of work, however if there are no available CAs working within your organisation, you can look at the option of working with an external mentor.

### **Q6.9 How many subjects (cores and electives) can I complete outside approved employment?**

All of them. One of the changes made from the 2017 strategic review meant that MPE has been decoupled from the CA Program for some time. Candidates can decouple the MPE and GradDipCA for all or part of their academic journey.

### **Q6.10 How can candidates register for MPE?**

There is a two-step process for enrolment: enrolment as a provisional member and registration into the MPE Program. Candidates can register for MPE before commencing the GradDipCA. Candidates who complete work experience that meets requirements of MPE prior to registering for MPE will be able to apply through the Recognition of Prior Experience process, to have their experience assessed. Prior experience can be recognised to a maximum of 12 months total.

### **Q6.11 What do employers need to do to maintain their MPE exemption?**

Each year Approved Training Employer (ATE) Organisations and Recognised Training Employer (RTE) Organisations will be asked to reconfirm their details with CA ANZ.

We now have more technical competencies than before, giving candidates more opportunity to specialise in their roles. RTEs will need to go through a process of transition mapping, to have their competency maps updated to fit with the refreshed MPE technical and professional competencies.

### **Q6.12 How much more work will RTE's have to do for the transition mapping?**

CA ANZ will assist with this process and will be able to guide RTE's through this process as it applies to them.

### **Q6.13 Can mentors claim CPD hours for their mentoring responsibilities?**

Yes. Mentors can claim 0.5 hours of formal CPD for completion of the MPE eLearn. This will become available with the online tracker.

There are other possible CPD hours a mentor would need to apply directly. These include:

- Non-verifiable CPD: A mentor may claim reading time for reading the Mentoring resources in the MPE Knowledge Centre
- On the job training: Where a mentor completes additional self-directed or other learning to support candidates

Please refer to CA ANZ Regulation CR 7 – Continuing Professional Development for more information on what constitutes CPD hours.

## 7. CA Study Masterclass (CASM)

### Q7.1 Will CA Study Masterclass (CASM) be available to support the new CA Program?

Yes. CASM has been reviewed and updated to reflect the principles of the new CA Program. The opportunity has also been taken to reach out to various stakeholders for their feedback on what CASM changes could be made to increase the effectiveness of CASM as a study support option.

### Q7.2 What is the value of CASM?

CA ANZ recognises that candidates work in fast-paced, busy and complex environments. As such, candidates are offered additional study support to help them successfully complete the CA Program.

### Q7.3 Why might candidates choose to enrol in CASM?

CASM provides study support for candidates completing the CA Program. A candidate might choose to enrol in CASM, for example, for one of the following reasons:

- They are completing a subject that they are not confident about or do not have regular exposure to in their day jobs.
- They are taking a fast-track approach by completing 2 subjects concurrently and would like some extra support to help them with the workload.
- They are scheduled to complete a CA Program subject during a busy period at work and they believe the extra study support will help them be more focused in their studies.
- They have additional pressures outside work that are affecting their studies and could use the extra support that CASM provides them. Employers may choose to sponsor CASM for their employees as part of their employer value proposition or on an individual basis for any of the above reasons.

Employers may choose to sponsor CASM for their employees as part of their employer value proposition or on an individual basis for any of the above reasons.

### Q7.4 Will the updated CASM require more time to complete than CASM for the current CA Program?

The updated CASM for each subject will be shorter to reflect the shorter subject length of the new CA Program. However, the hours required for the updated CASM directly correlate with the number of hours required to complete CASM in the current CA Program.

### Q7.5 How are the CA Program and CASM different?

The CA Program is designed to develop work ready candidates and includes all the necessary and relevant information required to successfully complete the CA Program and become a Chartered Accountant. CASM is designed to provide study support for candidates completing the CA Program. It does this by providing an environment for focused CA Program study, and access to a CA ANZ facilitator and CA ANZ-developed materials that complement the CA Program. CA ANZ has established internal controls to ensure that candidates who enrol in CASM do not have access to additional information that would unduly advantage them over a candidate that does not enrol or participate in CASM.

### Q7.6 How does CASM reflect the principles of the new CA Program?

Two of the key principles of the new CA Program are flexibility and choice, and consistency across subjects. CASM reflects this as follows:

#### Flexibility and choice:

- Candidates can choose to attend the ongoing support workshops, including the final workshop or only the final workshop.
- The final workshop can be attended virtually or face-to-face (noting on-site workshops will be subject to availability and COVID-19 uncertainties and restrictions).
- On-demand recordings can be accessed throughout the subject.

#### Consistency:

Each subject has 2 stream options:

- Ongoing study support option, which includes regular 2–3 hour workshops, a final (5–6 hour) workshop and on-demand recordings.
- Intensive option, which includes the final workshop only.

### Q7.7 Why is face-to-face only an option for the final workshops for CASM?

At this stage, all CASM workshops will be delivered as virtual classrooms. Through our consultation process, we have learned that this style of delivery provides greater access for candidates in rural regions and provides cross-border networking opportunities that were not previously possible for candidates within different firms and organisations. However, candidates will be able to choose whether to complete the final workshop (which includes assessment preparation) as either a virtual classroom or face-to-face.

### **Q7.8 Why are CASM webinars no longer available?**

The intent of the CASM webinar series was to provide access to additional study support for candidates who could not attend an in-person/face-to-face workshop. Now that all CASM options are delivered virtually, access is no longer a limitation and an additional offering is no longer required.

In addition, new on demand resources will be available to support candidates who miss a workshop or would like to review material covered in a previous workshop.

### **Q7.9 Will workshops be available in all time zones and will it interfere with candidates' workload?**

Workshops will be available to suit different time zones. CA ANZ monitors the enrolment of all candidates in CASM and ensures that the workshops offered are available at suitable times. CASM workshops are offered during times specifically intended to minimise the disruption to candidates' work responsibilities. Any workshops that occur during work hours will be minimised and are offered to reflect and accommodate differing candidate needs.

### **Q7.10 I am a candidate (or an employer who is supporting a candidate) who is still completing the current CA Program. Will the updated CASM still be relevant?**

We will be offering CASM for the current CA Program concurrently with the updated CASM for the new CA Program. Candidates should enrol in the CASM offering that is relevant for their CA module/subject.

### **Q7.11 Will CASM be available for all subjects?**

CASM is offered for subjects within the new CA Program that require appropriate additional study support for candidates. Given the nature of subject content, Core 1: Ethics and Business and Core 7: Integrated Chartered Accounting Practice do not require CASM support. All other core subjects and electives have CASM stream options.

### **Q7.12 In current CASM, if I can't attend a workshop then I can pick up a recording. Is this the same in CASM for new Program?**

The approach to catching up on content from missed workshops has changed to add more flexibility and choice. When a candidate signs up for CASM an orientation video will be available, which explains what to do if they miss a session. Candidates who attend public CASM sessions are no longer in a single cohort or peer group, providing more flexibility when booking into sessions which is particularly useful for busy candidates who often need to swap between workshops or miss workshops.

If candidates cannot attend a workshop, then they can view the content recordings associated with that particular workshop and can still cover all the content and exercises and catch up independently.

### **Q7.13 With regards to workshop scheduling, will participants still have the option of attending workshops at various times?**

Yes, candidates can select the day and time they want to attend workshops. It is now easier for candidates to schedule between workshops as well. If candidates know in advance they are going to miss a session, they will have the opportunity to change to a different session. If candidates have to reschedule at the last minute, they can do so, however attendance at another workshop is based on capacity.

### **Q7.14 How will the new live facilitator Q&A sessions work?**

At this time, live facilitator Q&A sessions run for Tier 2 subjects only (Business Performance/Audit and Risk). These are facilitator led, so candidates can join and ask specific questions in areas they think they need more support from the facilitator.

## 8. CA Foundations Pathway

### Q8.1 What will the CA Foundations entry pathway look like?

To align with the academic entry requirements for the new CA Program, CA ANZ will offer a revised CA Foundations entry pathway from July which includes the following enhancements:

- Dedicated CA Foundations units in both New Zealand Taxation and New Zealand Business Law will be offered in addition to the Australian versions.
- 100% online delivery and assessment delivered by our CA Foundations education partner, Deakin University
- Rolling enrolments accepted from 1 July allowing students to commence their CA Foundations studies at any time and complete their final exam within 12 months of enrolment.
- Enrolees can choose their preferred CA Foundations exam/s date across six exam periods per year, doubling the three exam periods currently offered.

### Q8.2 Who can apply for the revised CA Foundations pathway?

This revised CA Foundations pathway will continue to be open to all holders of an AU or NZ Bachelor degree or above qualification (or OS equivalent) who need to complete further bridging study to meet the new CA Program academic entry requirements. Provisional members who are eligible to undertake at least one CA Program subject can do so whilst completing their CA Foundations study concurrently.

### Q8.3 When does enrolment open for the new CA Foundations units?

Enrolment for the new CA Foundations units will open to eligible applicants from Monday 10 May, with study commencing on Monday 5 July. A set of detailed unit guides and 2021 exam period dates will also be released via the CA ANZ website, to assist enrolees plan their foundations pathway study.

#### Q8.4 What are the required competency areas for each of the new CA Program core subjects?

To assist current and new CA Foundations students with the transition to the new CA Foundations pathway, the below table provides a mapping of the required competency areas for each new CA Program core subject and the related current and new CA Foundations unit:

Required Competency Area	CA Program Core Subject						Related CA Foundations Unit/Exam Only (from 1 July 2021)	Related CA Foundations Unit/Exam (up to 30 June 2021)
	Core 1 Ethics and Business	Core 2 Risk and Technology	Core 3 Financial Accounting and Reporting	Core 4 Taxation	Core 5 Business Performance	Core 6 Audit and Risk		
Accounting Systems and Processes							CAFF1/CAFE1 Accounting Systems and Processes	CAF001 Accounting Systems and Processes
Financial Accounting and Reporting							CAFF2/CAFE2 Financial Accounting and Reporting – Intermediate <b>AND</b> CAFF2A/CAFE2A Financial Accounting and Reporting – Advanced	CAF003 Financial Accounting <b>AND</b> CAF004 Accounting Theory
Audit and Assurance							CAFF3/CAFE3 Audit and Assurance	CAF006 Audit and Assurance
Business Law							CAFF4AU/CAFE4AU Business Law in Australia <b>OR</b> CAFF4NZ/CAFE4NZ Business Law in New Zealand	CAF007 Commercial and Corporations Law
Economics							CAFF5/CAFE5 Economics	CAF008 Economics and Quantitative Methods
Finance and Financial Management							CAFF68/CAFE68 Finance and Quantitative Methods	CAF009 Finance
Management Accounting							CAFF7/CAFE7 Management Accounting	CAF005 Management Accounting
Quantitative Methods							CAFF68/CAFE68 Finance and Quantitative Methods	CAF008 Economics and Quantitative Methods
Taxation							CAFF9AU/CAFE9AU Taxation in Australia <b>OR</b> CAFF9NZ/CAFE9NZ Taxation in New Zealand	CAF010 Taxation
Information and Communication Technology							CAFF10/CAFE10 Information and Communication Technology	CAF002 Accounting Information Systems
Business Acumen (required from 2022 for new admissions only)							CAFF11/CAFE11 Business Acumen	Integrated ethical principles achieved by completion of other required competency areas

**Q8.5 Will all subjects have an entry foundations course for candidates who are approved but do not meet all of the CA Program subject pre- requisites?**

Yes, all subjects offered within the CA Program have a corresponding competence development area in the CA Foundations Pathway, including NZ Tax and NZ Law. Candidates who need to complete some competency areas only before beginning a subject can do so through the CA Foundations Pathway entrance scheme.

**Q8.6 How will the foundations course requirements differ under the new CA Program?**

The new Program will continue to use the same Foundations mapping approach to each subject, which includes the pre-requisites of the subjects. Candidates just need to have completed the Foundations prerequisite unit for that subject to enter the subject. Further information will be provided online shortly.

**Q8.7 What has changed from the current CA Foundations Program?**

The CA Foundations Pathway is still supported by Deakin University, however there have been a number of improvements and benefits added. Candidates gain faster access into the CA Program, by selecting from the 13 online learning units which are mapped against the pre-requisite knowledge for the core CA Program subjects. Enrolment is now on demand – any unit at any time. Our new rolling enrolments allows candidates to start their CA Foundations studies at any time, with the final exam needing to be completed within 12 months of enrolment. The ability to choose preferred exam dates across six exam periods a year gives candidates more flexibility to work through the materials at their own pace. All subjects are now offered, including both New Zealand and Australian Taxation and New Zealand and Australian Business Law. Finally, the new CA Foundations Pathway allows candidates to complete their studies 100% online and enjoy engaging learning materials supported by activities and diagnostic self-assessment tools which help assess their level of topic understanding.

Along with all of this, the Foundations content is now also offered as an additional benefit of Assumed Knowledge modules offered to all candidates across the new CA Program, at no extra cost.