**2021 Professional Accreditation Guidelines**

**Template 4: Program Reaccreditation**

This template should be completed and submitted by a higher education provider seeking reaccreditation of their existing accredited programs. Evidence associated with Standards 5-6 is only required where there have been significant changes since the program’s last reaccreditation review. Electronic submissions need to be addressed, along with the supporting documentation, to both professional bodies via: accreditation@cpaaustralia.com.au and accreditation@charteredaccountantsanz.com

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| **Higher education provider details**  |

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| **Provider name:** |
| **TEQSA/NZQA provider number:** |
| **Faculty/school:** |
| **Location:** |
| **Contact name:** | **Position:** |
| **Email:** | **Phone:** |
| **Signature:** | **Date:** |

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| **Third party/twinning partner details (if applicable)**  |

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| **Provider name:** |
| **TEQSA/NZQA provider number:** |
| **Faculty/school:** |
| **Location:** |
| **Contact name:** | **Position:** |
| **Email:** | **Phone:** |

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| **Program details** |

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|  **Program name:** |
|  **Program ID number (if applicable);** |
|  **Program award level:** |
|  **Duration of program – on FT/PT basis as applicable:** |
|  **Delivery mode:**  |
|  **Campus location/s where program is offered:**  |

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| **Program student data** |

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| **Include enrolment data from all semesters in current academic year** |
| **Academic year** | **Total domestic students**  | **Total OS students** | **Total potential graduates** |
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| **Professional Accreditation Standards**  |
| **Standard** | **Evidence documents** | **Required** | **Attached (Y/N/NA)** | **Page ref** |
| **Standard 1:****Qualification requirements** | Evidence of current TEQSA/NZQA program accreditation and higher education provider registration status, including most recent approval and reaccreditation due dates | Yes |  |  |
| A copy of all recent audit/review reports from TEQSA/NZQA and other accreditation bodies (if any) | Yes |  |  |
| **Standard 2:****Curriculum** | Template 4 including Template 2 Program Summary Table Option 2 detailed mapping of program content to required competency areas | Yes |  |  |
| Detailed subject outlines including learning outcomes, weekly topic schedule, prescribed text/s and assessment structure for all subjects provided | Yes |  |  |
| A sample of the assessment items (assignments, quizzes, presentations) plus the most recent examination papers for each subject relating to a required competency area | Yes |  |  |
| **Standard 3:****Academic staff** | A list of academic staff which includes their current qualifications, any further qualifications that they’re working towards and the discipline area in which they teach and/or co-ordinate | Yes |  |  |
| **Standard 4:****Staff development** | Details of professional development, research or other scholarly activities in which staff are or have been involved over the last one to two years (feel free to attach a curriculum vitae for each staff member)  | Yes |  |  |
| **Standard 5:****Students** | Copies of published information/policies regarding student entry requirements, student management and support | Only if changed since last review |  |  |
| A brief on how information is/will be provided to students regarding the Chartered Accountants Program and the CPA Program academic requirements for admission and study options which fulfil these requirements. | Only if changed since last review |  |  |
| **Standard 6:****Resources and facilities** | Details of information, resources and learning materials available to students | Only if changed since last review |  |  |
| Details of class sizes, program delivery mode and staff:student ratios | Only if changed since last review |  |  |
| **Standard 7:****Graduate outcomes** | Data showing the placement of graduates over the past five years | Yes |  |  |
| Outcomes of external surveys and feedback from the business community regarding the quality of graduates and the accounting program/s | Yes |  |  |
| Details of employer representation on course advisory groups | Yes |  |  |
| Outcomes of graduate surveys or an overview of how this will be monitored once graduates complete | Yes |  |  |

**Program content and assessment**

Use one of the following tables or another format to show which program subjects cover the required technical and professional competency areas.

Complete Template 2 Program Summary Table Option 2 below to provide a more detailed mapping to learning outcomes and attach subject outlines which include learning outcomes, weekly topic schedule, prescribed text/s and assessment structure, for all listed subjects.

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| **Program outline** |

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|  **Provide details of the program outline showing the distribution of compulsory and elective subjects over the duration of the program** |

**Program Summary Table Option 1 Program name:**

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| **Competency area** | **Subject/s code** | **Subject/s name** |
| TCA01: Accounting systems and processes |  |  |
| TCA02: Financial accounting and reporting |  |  |
| TCA03: Audit and assurance |  |  |
| TCA04: Business law |  |  |
| TCA05: Economics |  |  |
| TCA06: Finance and financial management |  |  |
| TCA07: Management accounting |  |  |
| TCA08: Quantitative methods |  |  |
| TCA09: Taxation |  |  |
| TCA10: Information and communications technology |  |  |
| TCA11: Business acumen |  |  |
| PCA01: Intellectual skills |  |  |
| PCA02: Interpersonal and communication skills |  |  |
| PCA03: Personal skills |  |  |
| PCA04: Ethical principles, professional values and integrity |  |  |

**Program Summary Table Option 2 Program name:**

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| **Subject/s code** | **Subject/s name** | **Technical competency areas (TCA)** | **Professional competency areas (PCA)** |
| **TCA01: Accounting systems and processes** | **TCA02: Financial accounting and reporting** | **TCA03: Audit and assurance** | **TCA04: Business law** | **TCA05: Economics** | **TCA06: Finance and financial management** | **TCA07: Management accounting** | **TCA08: Quantitative methods** | **TCA09: Taxation** | **TCA10: Information and communications technology** | **TCA11: Business acumen** | **PCA01: Intellectual skills** | **PCA02: Interpersonal and communication skills** | **PCA03: Personal skills** | **PCA04: Ethical principles, professional values and integrity** |
| ***Example ONLY:****ACC101* | *Introduction to accounting* | ✓ |  |  |  |  |  |  |  |  |  |  | ✓ | ✓ |  |  |
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**Mapping program to required technical and professional competency areas and learning outcomes**

Provider to complete and attach detailed subject outlines, including learning outcomes, weekly topic schedule, prescribed text/s and assessment structure, for all new/revised subjects relevant to the required technical and professional competency areas outlined below.

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| **Technical competency area and learning outcomes** | **Subject code/s and name/s** | **Where is the LO developed? (include examples)** | **Where is the LO assessed? (include examples)** | **Comment, if any** |
| **TCA01: Accounting systems and processes** |
| LO1: Explain the different business structures |  |  |  |  |
| LO2: Explain the following in relation to financial accounting:1. the role and purpose of accounting, accounting processes and systems
2. the purpose of financial statements
3. the role and purpose of accounting standards
4. the regulatory environment for financial reporting
 |  |  |  |  |
| LO3: Record transactions to illustrate the activities of different types of businesses, including sole trader, partnerships and straightforward corporate/company accounts |  |  |  |  |
| LO4: Explain and apply the accounting treatment to record basic business transactions and other events for different types of businesses using the principles of double entry accounting |  |  |  |  |
| LO5: Use accounting software to record business transactions |  |  |  |  |
| LO6: Outline and explain the accounting principles and concepts underlying accounting and financial reporting including the principles of the Conceptual Framework of Accounting and generally accepted accounting principles |  |  |  |  |

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| **Technical competency area and learning outcomes** | **Subject code/s and name/s** | **Where is the LO developed? (include examples)** | **Where is the LO assessed? (include examples)** | **Comment, if any** |
| **TCA02: Financial accounting and reporting** |
| LO1: Apply International Financial Reporting Standards (IFRSs) or other relevant standards to transactions and other events – *refer to TCA2 schedule 1 for guidance*  |  |  |  |  |
| LO2: Evaluate the appropriateness of accounting policies used to prepare financial statements and understand that accounting involves the application of significant professional judgement – *refer to TCA2 schedule 2 for guidance*  |  |  |  |  |
| LO3: Prepare general purpose financial statements, including consolidated financial statements, in accordance with IFRSs or other relevant national standards – *refer to TCA2 schedule 3 for guidance*  |  |  |  |  |
| LO4: Prepare, analyse and interpret financial statements and related disclosures |  |  |  |  |
| LO5: Understand and interpret reports including non-financial data and information such as sustainability reports, integrated reports and extended external reporting |  |  |  |  |
| LO6: Discuss the theoretical principles underlying accounting practice (Accounting Theory) |  |  |  |  |
| LO7: Discuss current national and international developments in financial reporting and information |  |  |  |  |

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| **Technical competency area and learning outcomes** | **Subject code/s and name/s** | **Where is the LO developed? (include examples)** | **Where is the LO assessed? (include examples)** | **Comment, if any** |
| **TCA03: Audit and assurance** |
| LO1: In relation to auditing explain:1. the nature and purpose of auditing
2. the legal and regulatory requirements relating to auditors, including auditor’s liability
3. the professional requirements relating to auditors, including ethics and independence
4. the role of auditing standards

e) the objectives and phases involved in performing an audit of general-purpose financial statements |  |  |  |  |
| LO2: Apply international standards on auditing or other relevant auditing standards, laws and regulations applicable to an audit of general-purpose financial statements – *refer to TCA3 schedule 1 for guidance*  |  |  |  |  |
| LO3: Assess the risks of material misstatement in the financial statements and consider the impact on the audit strategy |  |  |  |  |
| LO4: Apply quantitative methods that are used in audit engagements |  |  |  |  |
| LO5: Identify relevant audit evidence, including contradictory evidence, to inform judgments, make decisions and reach well-reasoned conclusions |  |  |  |  |
| LO6: Conclude whether sufficient and appropriate audit evidence has been obtained |  |  |  |  |

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| **Technical competency area and learning outcomes** | **Subject code/s and name/s** | **Where is the LO developed? (include examples)** | **Where is the LO assessed? (include examples)** | **Comment, if any** |
| **TCA04: Business law** |
| LO1: Explain the national legal system and identify the sources of law |  |  |  |  |
| LO2: Explain the laws and regulations applicable to the environment in which professional accountants operate – *refer to TCA4 schedule 1 for guidance*  |  |  |  |  |
| LO3: Explain the laws and regulations that govern the different forms of legal entities, including the significance of the concept of separate legal entity – *refer to TCA4 schedule 1 for guidance*  |  |  |  |  |
| LO4: Explain the key features and purpose of contract law – *refer to TCA4 schedule 1 for guidance*  |  |  |  |  |
| LO5: Apply data protection and privacy regulations when collecting, generating, storing, accessing, using or sharing data and information |  |  |  |  |

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| **Technical competency area and learning outcomes** | **Subject code/s and name/s** | **Where is the LO developed? (include examples)** | **Where is the LO assessed? (include examples)** | **Comment, if any** |
| **TCA05: Economics** |
| LO1: Identify and explain economic systems and the concept of resource allocation |  |  |  |  |
| LO2: Describe the fundamental principles of microeconomics and macroeconomics – *refer to TCA5 schedule 1 for guidance*  |  |  |  |  |
| LO3: Identify and explain the role of individuals and businesses in different types of market structures, including perfect competition, monopolistic competition, monopoly and oligopoly |  |  |  |  |
| LO4: Describe the effect of changes in macroeconomic indicators on business activity |  |  |  |  |
| LO5: Recognise regulatory and political environments and how they impact on business |  |  |  |  |

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| **Technical competency area and learning outcomes** | **Subject code/s and name/s** | **Where is the LO developed? (include examples)** | **Where is the LO assessed? (include examples)** | **Comment, if any** |
| **TCA06: Finance and financial management** |
| LO1: Apply the mathematics of finance |  |  |  |  |
| LO2: Describe the following in relation to finance:1. the role of the finance and treasury function in an organisation
2. the financial environment in which an organisation operates
 |  |  |  |  |
| LO3: Discuss how organisations are financed, comparing the various sources of financing available to an organisation, including bank financing, financial instruments and bonds, equity and treasury markets – *refer to TCA6 schedule 1 for guidance*  |  |  |  |  |
| LO4: Explain the theory of capital markets |  |  |  |  |
| LO5: Discuss how organisations make investment and distribution decisions – *refer to TCA6 schedule 2 for guidance*  |  |  |  |  |
| LO6: Identify and explain basic financial risks and risk management concepts – *refer to TCA6 schedule 2 for guidance*  |  |  |  |  |

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| **Technical competency area and learning outcomes** | **Subject code/s and name/s** | **Where is the LO developed? (include examples)** | **Where is the LO assessed? (include examples)** | **Comment, if any** |
| **TCA07: Management accounting** |
| LO1: Explain the following in relation to organisations and management accounting:1. the role and purpose of management accounting
2. the role of strategy in business
3. ethical considerations in decision making
4. types of organisational structures including concepts for authority delegation and control
 |  |  |  |  |
| LO2: Prepare detailed budgets and forecasts for management purposes, demonstrating an understanding of the budgeting process and its role in the management of organisations |  |  |  |  |
| LO3: Apply appropriate quantitative techniques, use costing information for business planning and control *–* refer *to TCA7 schedule 1 for guidance*  |  |  |  |  |
| LO4: Apply the principles and procedures involved in analysing and managing an organisation’s cash flow and working capital requirements  |  |  |  |  |
| LO5: Evaluate the performance of an organisation, its products, people and business segments – *refer to TCA7 schedule 2 for guidance* |  |  |  |  |
| LO6: Analyse data and information to prepare reports that support management decision making – *refer to TCA7 schedule 3 for guidance*  |  |  |  |  |

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| **Technical competency area and learning outcomes** | **Subject code/s and name/s** | **Where is the LO developed? (include examples)** | **Where is the LO assessed? (include examples)** | **Comment, if any** |
| **TCA08: Quantitative methods** |
| LO1: Explain the role of statistical analysis for decision making |  |  |  |  |
| LO2: Identify and apply commonly used quantitative methods and techniques to collect and analyse financial and non- financial data – *refer to TCA8 schedule 1 for guidance* |  |  |  |  |
| LO3: Review statistical data including hypothesis testing |  |  |  |  |
| LO4: Interpret the results of data analysis |  |  |  |  |

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| **Technical competency area and learning outcomes** | **Subject code/s and name/s** | **Where is the LO developed? (include examples)** | **Where is the LO assessed? (include examples)** | **Comment, if any** |
| **TCA09: Taxation** |
| LO1: Identify the sources of taxation law and the framework in which taxation is administered – *refer to TCA9 schedule 1 for guidance* |  |  |  |  |
| LO2: Identify various types of taxation including income tax, consumption taxes, goods and services tax, taxes on capital and fringe benefit/benefits tax *– refer to TCA9 schedule 2 for guidance* |  |  |  |  |
| LO3: Identify and apply the fundamentals of calculating the taxable income and tax payable for individuals and business entities – *refer to TCA9 schedule 2 for guidance* |  |  |  |  |
| LO4: Analyse the taxation issues associated with straight forward international transactions – *refer to TCA9 schedule 3 for guidance*  |  |  |  |  |

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| **Technical competency area and learning outcomes** | **Subject code/s and name/s** | **Where is the LO developed? (include examples)** | **Where is the LO assessed? (include examples)** | **Comment, if any** |
| **TCA10: Information and communication technology** |
| LO1: Explain the impact of information and communication technology (ICT) on an organisation’s environment and business model, and how it supports data analysis and decision making – *refer to TCA 10 schedule 1 for guidance*  |  |  |  |  |
| LO2: Explain how ICT supports the identification, reporting and management of risk in an organisation and how it can enhance the efficiency and effectiveness of an organisation’s systems and processes – *refer to TCA10 schedule 2 for guidance* |  |  |  |  |
| LO3: Explain how ICT is used to analyse data and information – *refer to TCA 10 schedule 3 for guidance* |  |  |  |  |
| LO4: Explain how ICT is used to enhance the efficiency and effectiveness of communication – *refer to TCA 10 schedule 4 for guidance* |  |  |  |  |
| LO5: Analyse the adequacy of ICT processes and controls and identify the improvements that could be made to them – *refer to TCA 10 schedule 5 for guidance* |  |  |  |  |

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| **Technical competency area and learning outcomes** | **Subject code/s and name/s** | **Where is the LO developed? (include examples)** | **Where is the LO assessed? (include examples)** | **Comment, if any** |
| **TCA11: Business acumen** |
| LO1: Explain the following in relation to the organisational environment in which a business operates:1. the various ways in which organisations may be designed and structured
2. the purpose and importance of different types of functional and operational areas within organisations
3. the processes that may be used to develop and implement the strategy of an organisation
4. how theories of organisational behaviour may be used to enhance the performance of the individual, team and the organisation
5. an organisation’s risks and opportunities using a risk management framework
 |  |  |  |  |
| LO2: Describe the environment in which an organisation operates, including the primary economic, legal, regulatory, political, technological, social and cultural aspects |  |  |  |  |
| LO3: Analyse aspects of the global environment that affect international trade and finance |  |  |  |  |
| LO4: Identify the features of globalisation, including the role of multinationals and emerging markets |  |  |  |  |
| LO5: Explain the principles of good governance, including the rights and responsibilities of owners, investors, and those charged with governance; and explain the role of stakeholders in governance, disclosure and transparency requirements |  |  |  |  |
| LO6: Analyse the following in relation to an organisation:1. the components of an organisation’s governance framework
2. the components of internal control related to financial reporting
3. analysis of the external and internal factors that may influence the strategy of an organisation
4. The adequacy of systems, processes and controls for collecting, generating, storing, accessing, using, or sharing data and information
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**Part B Professional Competency Areas and Learning Outcomes**

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| **Professional competency area and learning outcomes** | **Subject code/s and name/s** | **Where is LO developed? (include examples)** | **Where is LO assessed? (include examples)** | **Comment, if any** |
| **PCA01: Intellectual skills** |
| LO1: Evaluate data and information from a variety of sources and perspectives through research, integration and analysis |  |  |  |  |
| LO2: Apply critical thinking skills to identify and solve problems, inform judgments, make decisions, reach well-reasoned conclusions and make recommendations where applicable |  |  |  |  |
| **PCA02: Interpersonal and communication skills** |
| LO1: Demonstrate collaboration, cooperation and teamwork when working towards organisational goals |  |  |  |  |
| LO2: Communicate clearly and concisely when presenting, discussing and reporting knowledge and ideas in formal and informal situations |  |  |  |  |
| LO3: Demonstrate awareness of cultural and language differences in all communication |  |  |  |  |
| LO4: Apply active listening and effective interviewing techniques |  |  |  |  |
| LO5: Apply negotiation skills to reach solutions and agreements |  |  |  |  |

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| **Professional competency area and learning outcomes** | **Subject code/s and name/s** | **Where is LO developed? (include examples)** | **Where is LO assessed? (include examples)** | **Comment, if any** |
| **PCA03: Personal skills** |
| LO1: Set high personal standards of performance and monitor through reflective activity and feedback from others |  |  |  |  |
| LO2: Manage time and resources to achieve academic, personal and/or professional commitments |  |  |  |  |
| LO3: Anticipate challenges and plan potential solutions |  |  |  |  |
| LO4: Apply an open mind to new opportunities |  |  |  |  |
| LO5: Identify the potential impact of personal and organisational bias |  |  |  |  |
| LO6: Identify the implications of professional values, ethics and attitudes in decision making |  |  |  |  |
| **PCA04: Ethical principles, professional values and integrity** |
| LO1: Explain the nature of ethics |  |  |  |  |
| LO2: Explain the advantages and disadvantages of rules-based and principles-based approaches to ethics |  |  |  |  |
| LO3: Identify threats to compliance with the fundamental principles of ethics |  |  |  |  |
| LO4: Explain the role and importance of ethics within the profession and in relation to the concept of social responsibility |  |  |  |  |
| LO5: Explain the role and importance of ethics in relation to business and good governance |  |  |  |  |
| LO6: Explain the interrelationship of ethics and law, including the relationship between laws, regulations and the public interest |  |  |  |  |