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International Accreditation Guidelines for Accounting Degree Programs

CPA Australia



Mission statement and principles

underlying accreditation

CPA Australia is committed to ensuring excellence in accounting education through effective cooperation with higher education providers in the process of professional accreditation. To pursue this mission, guidelines have been set out based on the following principles:

1. Professional accreditation is a partnership between higher education providers and the accounting profession and is an integral part of a continuous quality improvement process. Accreditation standards therefore should be seen as dynamic rather than static.
2. Professional accreditation seeks to ensure the suitability of graduates to take an entry role in a field of accounting practice by reviewing the educational process that has prepared them for entry.
3. The accounting profession needs graduates from diverse backgrounds and with a range of abilities. It requires all graduates to have capacities for inquiry, abstract logical thinking and critical analysis, in addition to appropriate written and oral communication and interpersonal skills. The profession expects these capacities and skills to be gained and/or enhanced through accounting, as well as general, education.
4. Professional accreditation is based on demonstrated quality of the education experience, with higher education providers establishing the objectives to be achieved, the means to their achievement, evidence that the objectives have been achieved, and mechanisms for continuous review and improvement.

Policy changes

The information contained in these guidelines was correct at the time of publication. However, as accreditation policies are constantly being reviewed to incorporate feedback from academics and the profession, and to maintain currency of information and best practice in accreditation methodologies, changes may occur.

Glossary of terms

The following terms and definitions are used throughout these guidelines.

Advanced standing	Recognition of prior qualifications as credit toward program units/courses.
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Bridging courses	Courses that students are required to complete to meet the academic entry requirements for the programs of each professional body.
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Campus	Physical site of program delivery, operating under the full resolution of the higher education provider's governing body.
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Conceded pass	Any pass mark awarded where the minimum assessment requirements were not met. This also applies to 'near pass' and 'termination pass' grades.
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Core curriculum	Courses covering the core knowledge areas required by the professional bodies.
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Course	Specific subject or unit of study within a higher education program.
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Distance education	Generally a program delivery mode that is heavily based on
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	distance education materials, with minimal or no student contact hours. Some providers may supplement the learning materials with tutorials or workshops.
Exemptions	Courses awarded in recognition of equivalent prior qualifications.
Higher education program	Award defined as higher education in the Australian Qualification Framework (or overseas equivalent).
Higher education provider (Provider)	An Australian University or other higher education provider that has been accredited by the relevant Australian state accrediting body.
Program	Undergraduate or postgraduate program.
Twinning program	An arrangement where students undertake studies with two educational providers, (either in Australia or overseas); expressly designed to lead to the completion of an agreed higher education award.

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1. Accreditation guidelines

1.1 Objectives

1.1.1 Primary objective

The primary objective of accreditation is that the human and material resources, program orientation and teaching processes of accredited programs should be appropriate to the achievement of outcomes which meet the changing demands placed on those entering the profession. The accreditation process should encourage the continual enhancement of the quality of the educational experience of entrants to the accountancy profession. Responsiveness to changing national and international social, economic, technological and political trends is essential. This objective requires effective co-operation between higher education providers and CPA Australia and is seen as consistent with the roles and responsibilities of both parties.

1.1.2 Quality assurance

Accreditation is based on demonstrated quality of the education experience. Higher education providers, and in particular the relevant accounting schools/departments, need to clearly articulate their objectives and demonstrate that quality assurance systems are in place to ensure that these objectives are achieved.

A quality assurance framework would include the following factors:

1. **Institutional context** including nature, leadership, governance, mission, planning and steering.
2. **Teaching and learning** including program design, approval, monitoring, revision, teaching, learning and assessment.
3. **Research** including co-ordination, support, evaluation, application, research training.
4. **Community service** including community and professional activities.
5. **Staffing** including planning, appointment, mentoring, appraisal, and development.
6. **Services** including student support, academic support, and research support.
7. **Facilities** including physical facilities and information technology.
8. **Results** namely evidence of the outcomes set out in the mission statement and plans.
9. **Feedback** from internal and external stakeholders, reviews, external checks.
10. **Interpretation of results and feedback** namely an emphasis on continuous review and improvement.

1.1.3 Primary outcomes

A graduate who successfully completes an accredited program (see section 1.3.1 CPA Australia's curriculum requirements), attains the:

- competency level required to enter the accounting profession
- educational requirements for entry into associate membership of CPA Australia and entry into the CPA Program.

1.1.4 Scope for diversity and innovation

It is not the intention of these guidelines to be prescriptive. A diversity of approaches to the design of accounting and business-related programs is seen as desirable. In particular, the encouragement of innovation in teaching approaches is considered indicative of a commitment to continuous quality improvement.

1.1.5 Basis for accreditation

The quality of the education process depends on a combination of elements. These include the:

- mission and objectives established by the higher education provider in relation to its accounting programs
- demonstrated coherence between the stated mission and objectives of accounting programs and the resources and curriculum activities committed to achieving them
- resource base, comprising the academic and support staff, physical facilities and the financial provision available for these and other needs
- educational qualifications, status and duties, level of appointment and relevant educational and professional experience of academic staff
- program entry requirements
- curriculum, in terms of program structure and individual course content and orientation
- effectiveness of interaction between students and academic staff in the teaching process
- extent to which teaching methodologies facilitate the development of both technical knowledge and generic skills
- extent, nature and standard of the ongoing scholarly activities of staff members
- nature and effectiveness of quality assurance processes as they relate to accredited accounting programs.

1.2 Accreditation key considerations

It is recognised that, while there are common factors affecting higher education providers and accounting programs, each institution and its programs is unique. Within this context, there are seven key areas that all higher education providers should consider in seeking professional accreditation of their accounting programs:

- Program content
- Program structure
- Program delivery
- Program entry requirements
- Academic staff
- Student assessment standards
- Industry and employer input.

These key areas are discussed in the following sections (1.2.1 to 1.2.7).

1.2.1 Program content

CPA Australia strongly supports the view that an acceptable accounting program should be aimed at enhancing the technical, intellectual and personal capacities of graduates, rather than being confined to transferring a given body of technical knowledge. CPA Australia expects the program curriculum to provide a total educational experience, which includes a broad foundation of general education, an introduction to the environment and skills relevant to a career in business, and treatment in depth of selected key aspects of professional education.

The approach and cohesiveness of the program are considered particularly important. Emphasis should be placed on the development of critical thinking, analytical reasoning, problem-solving skills, creativity and research techniques, that together support the ability for life-long learning. Inter-personal skills, leadership, ethical values, the ability to work effectively in groups, and both oral and written communication skills are regarded as essential. These should be effectively developed throughout the full range of course units. Similarly, effective and creative use of modern technology should be integrated into the individual courses. Conceptual issues should be appropriately related to practical applications in an intellectually challenging manner, without undue emphasis on formal technical procedures. Submissions for accreditation should include a discussion of how these specific skills areas are assessed within curriculum areas.

Compliance with the International Federation of Accountants (IFAC)

CPA Australia is a member of IFAC. In 2003, IFAC released a series of International Education Standards (IESs), which all members of IFAC are required to comply with. IES 2 Content of Professional Accounting Education Programs specifically relates to the core knowledge areas that must be covered in the pre-qualification education of professional accountants. For CPA Australia, 'pre-qualification education' includes accredited higher education degree programs plus the CPA Program.

Relevant IFAC documentation includes:

The International Education Standards for Professional Accountants issued by IFAC

Note: IESs' are intended to establish the essential elements on which education and training

programs, both prequalification and post-qualification, for all accountants should be founded. Although they cannot override authoritative local pronouncements, they are essentially prescriptive in nature.'

The International Education Guidelines issued by IFAC

Note: International Education Guidelines 'promote good practice and/or provide good advice. They are based on careful study of the best practices and most effective methods for dealing with the issues being addressed.'

The International Education Papers issued by IFAC

Note: International Education Papers 'promote discussion on education issues affecting the accountancy profession, present findings or describe situations of interest relating to education and development issues for the profession.'

These documents are available on the IFAC website www.ifac.org/guidance.

1.2.2 Program structure

Undergraduate degree

CPA Australia expects to see a balanced curriculum, which covers more than technical content. An accredited degree must:

- cover the accounting and business-related curriculum areas (see section 1.3.1)
- be sufficiently flexible to provide the opportunity for students to complete a minimum of 20 per cent of studies within the general education curriculum area in disciplines other than accounting and business-related areas, including the possibility that these studies be a sequence from another faculty/discipline, and
- integrate generic skill development within the program (see section 1.3.2).

Postgraduate program – degree entry

An accredited postgraduate program with degree entry requirements offers accounting and business courses to holders of non-accredited degrees. Because the program builds on a previously completed degree, it is not necessary for its structure to comply with the undergraduate structure. An accredited postgraduate program must:

- cover the accounting and business-related curriculum areas (see section 1.3.1), and
- integrate generic skill development within the program (see section 1.3.2).

1.2.3 Program delivery

It is acknowledged that within the scope of an accredited program, an exhaustive coverage of all aspects of accounting is neither feasible nor necessary. The preferred approach provides transferable understanding and essential disciplinary depth through appropriate selection and treatment of a representative range of significant topic areas. There is no uniquely optimal selection, so that scope exists for a variety of emphases. The method of treatment is the vital feature. Understanding key concepts and their application through active involvement in critical thinking and problem-solving are of much greater value than the passive acceptance of formal procedures or the memorisation in detail of regulations, statutes or standards. Being aware of the nature, effect and significance of such material in many instances should suffice. Group activities and projects can offer stimulating approaches.

Time constraints also reinforce the desirability of developing the broader generic skills as an

intrinsic feature of each course, whether as part of general, business or professional accounting education. An important professional skill is the ability, within a single project or assignment, to draw on knowledge or tools from various topics or disciplines. Where possible, opportunities should be taken to provide students with experience in combining and applying the results of their studies in different areas.

In summary, the successful transmission of knowledge and the development of generic skills will depend as much on **how** a course is taught as on its content.

Distance education including online program delivery

CPA Australia expects programs delivered by distance education to provide an equivalent range and quality of educational experience as that provided for on-campus students. Key areas of interest are the extent of direct interaction between students and full-time academic staff, the arrangements for dealing with student queries and concerns, and the adequacy of access to facilities such as library and computing resources. It is expected that provision should be such as to ensure equivalent support, intellectual stimulation and the development of interpersonal skills as with on-campus groups.

CPA Australia expects that the standard and reliability of assessment, as well as the standard of assessment supervision, will be comparable for on-campus and off-campus students. The same staff or equivalent should examine both groups.

Off-shore programs

In the establishment of off-shore programs, higher education providers are expected to ensure that the quality of educational provision is equivalent to that of their home campus(es). Of particular concern to CPA Australia is that there be an equivalence of curriculum and quality of instruction, and the same reliability of assessment. Staff and student facilities should be appropriate, and student access to academic and support staff, library collections and computer resources should be on par with that enjoyed by their on-shore counterparts.

The academic standing of the 'host' institution with whom the higher education provider forms an association for the delivery of its programs will be a significant factor in the accreditation of such programs.

1.2.4 Program entry requirements

It is expected that the standard of entry to each accredited program should, as a minimum, be at a level that suggests the student can complete the program successfully. It is expected that, where open entry is practised, particular attention will be paid to assessment standards, pass rates and rates of progression through the program to ensure that the required outcomes are achieved. In these circumstances, it is expected that appropriate and consistent support structures for students will be in place. Refer to CPA Australia's policies relating to advanced standing in section 1.3.3.

1.2.5 Academic staff

It is expected that a substantial majority of staff will hold higher degrees, preferably with a research component, and that all will demonstrate a commitment to continuing professional education in teaching, research and other areas of scholarship. In assessing staff capabilities, CPA Australia will review staff qualifications, teaching experience, and research and scholarly activities that contribute to the advancement of accounting and business knowledge, practice and education. Membership of relevant professional bodies and effective participation in on-going professional development are also relevant indicators.

Below are recommended indicators relating to staff who teach in the core knowledge areas. CPA

Australia's review of staffing will be undertaken in the context of any current vacancies and proposed recruitment activity to meet these recommended staffing levels:

- > At least 50% of formal teaching should be conducted by full time staff engaged by the institution. Teaching includes design, preparation, class-room contact, distance tutoring, and assessment. Hence, at least half of the hours devoted to these activities must be taken by full time staff.
- > Full time staff members are to be responsible for managing the delivery and type(s) of assessment of courses and compiling assessment results in each core knowledge area.
- > A senior person employed full-time needs to be designated and responsible for leading the accounting curriculum and representing the institution in the accounting field.

The student/staff ratio must be at an acceptable level and comparable with other disciplines. The desired class size for tutorials and similar classes is usually between 20-30.

1.2.6 Student assessment standards

It is recognised that specific methods of student assessment may vary widely among institutions and even among courses within a program. The essential aspect for CPA Australia is that all such procedures maintain a standard compatible with the overall objectives of accreditation. In particular, stress is laid on the need to incorporate a balance in the assessment process between both the technical and non-technical competencies a student demonstrates. Excessive reliance for assessment purposes on unsupervised work, or on tests of simple memory recall, is not regarded as conducive to quality of achievement.

Note: There is an expectation that individual invigilated assessment will comprise at least 50 per cent of the total assessment package for all courses required by CPA Australia. It is recommended that there is a minimum of three hours invigilated assessment.

1.2.7 Industry and employer input

Higher education providers are encouraged to invite members and representatives of the professional bodies to have input into the program development process via advisory committees or program review panels. Ideally, the appointed persons would include employers of program graduates in order to provide a 'marketplace' view of the education needs of the industry, as well as feedback on the accounting programs offered and on the standards achieved by graduates.

1.3 Curriculum requirements

1.3.1 Core curriculum in accounting and business areas

Listed below are a number of accounting and business areas that must be covered in the curriculum undertaken by accounting graduates to meet the educational requirements of CPA Australia.

This is a listing of core curriculum areas, **not** a list of prescribed courses. In some cases (e.g. financial accounting), one curriculum area will extend over more than one course. Also, coverage of a particular curriculum area may be integrated with other areas in various courses.

1.3.1.1 CPA Australia requires that the following areas must be covered:

- Financial accounting (this core knowledge area would include coverage of accounting systems and processes, professional and regulatory processes, and theoretical accounting issues)
- Management accounting (this core knowledge area incorporates organizational functioning)
- Finance
- Auditing and assurance*
- Commercial and corporations law
- Taxation*
- Information systems design and development
- Economics
- Quantitative methods

* For associate membership of CPA Australia, it is possible to complete auditing and/or taxation as elective segments in the CPA Program at postgraduate level.

These core curriculum areas are defined in the following paragraphs.

Financial accounting

This area covers an understanding of the form and function of financial statements and of how financial transactions are recorded (for both individual businesses and company groups), a critical awareness of financial accounting and financial analysis issues within Australian and international contexts, and an understanding of the theoretical concepts underlying accounting practice.

Management accounting

This area covers an understanding of developments in management accounting (including budgeting, product and service costing, control and performance evaluation, and strategic management accounting) by the application of relevant numerical and analytical skills and the demonstration of current theoretical knowledge in the application of these skills.

Finance

This area covers an understanding of the business finance and treasury function (in terms of fundamental capital, investment, funding and risk decision concepts), the analysis and management of an entity's financial position, and recent developments in the national and international financial/treasury scene.

Auditing and assurance

This area covers the nature and purpose of auditing, the accountability of external auditors under statutory and professional requirements, the conduct of an audit according to regulatory and professional requirements, and the application of this understanding to current issues.

Commercial and corporations law

This area covers general legal knowledge relating to the business environment, a basic knowledge of the law of contracts, and an understanding of the responsibilities and risks that arise in business, with particular regard to the law relating to corporate entities. The study of the national corporate law framework as legislated and its commercial application to the business environment is then covered.

Taxation law

Taxation legislation and its commercial application to the business environment is the major focus in this area. This includes an understanding of compliance with statutory and professional requirements, and its application to current issues. Some coverage of the specific areas of capital gains, fringe benefits and goods and services taxes is expected.

Information systems design and development

Studies should include coverage of topics such as basic computer knowledge, productivity software, file and database management systems, accounting information systems in business, systems development and maintenance, and electronic commerce.

Economics

This area covers microeconomics (i.e. demand and supply, markets and pricing, factor markets, income distribution and market failure) and/or macroeconomics (i.e. performance, structure and behaviour of the financial economy).

Quantitative methods

This area is the study of descriptive statistics, frequency and probability distributions, hypothesis testing, simple linear regression and correlation. The mathematics of finance can also be included here, if not covered in the finance area (outlined above).

Ethics across the curriculum

Ethics is an important element in the development of new accounting and business professionals. It is expected that higher education providers will refer to ethical decision-making models, principles and values across the curriculum of accredited programs and, where possible, encourage debate on ethical issues based on practical cases.

1.3.2 Generic skills in the core curriculum

In 1993, CPA Australia accepted and endorsed recommendations for a set of competency standards for accountants, prepared by Professor WP Birkett.

The generic skills areas listed in Table 1 below present a distillation of skills items identified by Professor Birkett that are commonly applied in practice and valued by both employer groups and professional bodies.

Major skills category	Sub-category	Specific skills
Cognitive skills	Routine skills	Particularly: <ul style="list-style-type: none"> • Report and essay writing • computer literacy
	Analytic/design skills	Particularly the ability to: <ul style="list-style-type: none"> • identify, find, evaluate, organise and manage information and evidence • initiate and conduct research • analyse, reason logically and conceptualise issues • solve problems and construct arguments • interpret data and reports • engage in ethical reasoning
	Appreciative skills	Particularly the ability to: <ul style="list-style-type: none"> • receive, evaluate and react to new ideas • adapt and respond positively to challenges • make judgments derived from one's own value framework • think and act critically • know what questions to ask
		<ul style="list-style-type: none"> • engage in lifelong learning • recognise one's own strengths and limitations • appreciate ethical dimensions of situations • apply disciplinary and multi-disciplinary perspectives • appreciate processes of professional adaptation and behaviour

Major skills category	Sub-category	Specific skills
Behavioural skills	Personal skills	Particularly the ability to: <ul style="list-style-type: none"> • be flexible in new/different situations • act strategically • think and act independently • be focused on outcomes • tolerate ambiguity • think creatively
	Interpersonal skills	Particularly the ability to: <ul style="list-style-type: none"> • listen effectively • present, discuss and defend views • transfer and receive knowledge • negotiate with people from different backgrounds and with different value systems • understand group dynamics • collaborate with colleagues

One of the characteristics of the above skills categories is their hierarchical nature; that is, the categories advance from basic to more complex skills. Note that 'communication skills' is not listed as a separate skills area, but is clearly incorporated in many other areas. The ability to communicate clearly and precisely is highly valued by employers and by professional accounting bodies worldwide.

CPA Australia expects that accounting students will acquire a set of generic skills, therefore we require the teaching of generic skills in the core curriculum. The teaching of generic skills and their development in students should be planned and systematically implemented in curriculum design. It is recommended that generic skills be developed in an integrated fashion throughout the various course areas taught, rather than be treated separately.

Comment is required on the skills developed in the accounting and business-related areas in the core curriculum, on the teaching approaches and assessment processes used, and on the learning experiences of students both for the initial accreditation of programs and as part of the regular review process.

Ways in which generic skills can be developed in the core curriculum include the use of case studies, small group discussions, debates, group assignments, problem solving tasks, and simulated decision-making in complex and ambiguous situations.

The message that generic skills and individual attributes are requirements of competent professional practice, and that they are highly valued by the profession and employers, should be reinforced frequently. The systematic and coordinated implementation of a coherent generic skills program in the core curriculum is an appropriate and tangible way to achieve this goal.

1.3.3 Advanced standing policy

CPA Australia acknowledges the autonomy of higher education providers in granting advanced standing in their own programs, and their policies may, at times, differ from the policies of CPA Australia. This advanced standing policy provides guidance for higher education providers about the approach that CPA Australia adopts in our accreditation of programs and admission of members.

The following general rules apply to the summary presented in Table 2 below:

1. Advanced standing for courses covering the core curriculum requirements will only be accepted for particular courses that cover topics equivalent in content and depth to those taught in an accredited degree.
2. The maximum number of credits for prior studies should not exceed 50% of the core curriculum in accounting and business related areas (refer to the core curriculum listing in section 1.3.1 above).
3. Course tables listing core curriculum areas and required courses for individual programs are listed at:

CPA Australia www.cpacareers.com.au → [Getting Qualified](#) → [Seeking Membership](#)
5. At least the equivalent of one semester, full-time, must have been completed in a post-secondary non-degree qualification for the studies to be accepted for advanced standing purposes.
6. Advanced standing is not accepted if granted on the basis of work experience.
7. CIMA/ACCA
 - Full current members may be granted advanced standing into accredited programs.
 - CIMA members may also be required to complete bridging studies in auditing and assurance, dependent on their year of qualification.

2. Accreditation procedures

The accreditation process consists of the following steps:

1. Initial program accreditation (complete Checklists 1 and 2. If an off-shore twinning arrangement, complete Checklists 2 and 3)
2. Site visit by representatives from CPA Australia may occur (see section 2.2 for more details)
3. Five-yearly review (complete Checklists 1 and 2. If an overseas twinning arrangement, complete Checklists 2 and 3)
4. Notification of changes to accredited programs (complete Checklist 4)
5. Notification of an accredited program extended to an additional campus (complete Checklist 5).

2.1 Initial accreditation of programs

Initial accreditation of programs involves the following steps:

1. Representatives of CPA Australia will carry out the initial investigatory work when a submission for the accreditation of a program is received.

2. As part of the accreditation process, relevant information must be provided and the representatives may need to visit the higher education provider campus that is offering the program proposed for accreditation.
3. Once CPA Australia has considered the submission, the higher education provider is formally advised of the outcome. Accredited program details are publicly accessible at www.cpacareers.com.au

2.2 Site visits

For the first accreditation submission by a higher education provider, a site visit is normally made to the main campus of the institution within the first 12 months of the program being accredited. If the provider is operating a twinning arrangement, and CPA Australia has not previously visited the twinning partner campus, then a site visit to that campus will normally be required.

If any areas of concern are identified at the site visit, the higher education provider must address them in order to retain its accreditation.

Further site visits during the normal five-year accreditation period may be required.

When a site visit is scheduled, it is expected that meetings will be arranged with:

- the head of the accounting discipline and one or two other senior staff to discuss resource issues
- a representative sample of other staff to discuss program curriculum and related issues
- a representative sample of accounting students to discuss issues relating to accounting programs

A brief tour of the campus facilities that impact on accounting students' learning may also be requested.

2.3 Five-yearly review

CPA Australia will contact the institution at an appropriate time before a program is due for a five-yearly review, or the institution may request an accreditation visit.

1. A five-yearly review requires relevant information to be provided to CPA Australia.
2. On completion of the review, which may include a site visit, the higher education provider is formally advised of the outcome.

2.4 Changes to accredited programs

Where an institution adds new courses or makes significant name, content or assessment changes to an existing accredited program, CPA Australia should be notified (see Checklist 4).

If an accredited program is being extended to an additional campus this should also be communicated (see Checklist 5).

2.5 Twinning arrangements

To submit a twinning arrangement, providers should submit an application to CPA Australia bodies using Checklist 3.

For twinning arrangements, assessment of the program will focus on the following factors:

- approval

- equivalence of curriculum
- quality of instruction
- reliability of assessment
- adequate and accessible facilities.

Approval

- Approval of each program by the institution's academic board (or equivalent body)
- Approval by the relevant government authorities (if required)

Equivalence of curriculum

- Advanced standing provisions that conform with policies of CPA Australia
- Identical programs and teaching materials to those of the award granting institution's program, including minimum duration of program and equivalent teaching hours

Quality of instruction

- Well-qualified local lecturing and tutorial staff with at least a recognised Bachelor's degree in a field relevant to their teaching responsibilities
- Adequate feedback to students on assignments
- Sufficient, appropriate, ongoing contributions by academic staff from the award granting institution

Reliability of assessment

- Identical (or equivalent) exams and assignments which are set by the award granting institution and its staff
- Sixty per cent of continuous assessment carried out by staff from the award granting institution
- All exam papers marked and moderated by staff from the award granting institution
- A sample of assignments marked by local staff to be moderated by staff from the award granting institution
- Control over assessment procedures (e.g. stringent security for exam papers)

Adequate and accessible facilities

- Adequate teaching and staff facilities (classrooms and staff accommodation)
- Adequate library facilities including relevant journal holdings, either on site or online (e.g. via the award granting institution)
- Adequate computing facilities to support the program
- If a program is delivered totally offshore, flexible learning support material must be provided (including adequate reading and reference material). Online support from academic staff from the award granting institution must also be available to local academic staff and students.

3. Application checklists

Checklist 1: Initial accreditation of higher education programs and five yearly reviews.

Checklist 2: Accredited program details

Checklist 3: Initial accreditation of programs delivered through twinning arrangements

Checklist 4: Five yearly review of accredited programs

Checklist 5: Notification of changes to accredited programs/courses

Checklist 6: Accredited programs extended to an additional campus

Checklist 1: Initial accreditation of higher education programs

The following criteria should be addressed and relevant documents appended to this checklist.

Higher education provider details

Provider name:			
Faculty (or equivalent):			
Program name:			
Location:		Campus:	
Contact name:		Position:	
Email:		Telephone:	
Signature:		Date:	

General information

- 1. Name and location of institution and campuses
- 2. Mission statement of higher education provider
- 3. Statement on the government or management of the of the institution (and organisation chart)
- 4. Mission statement (including objectives and strategic plan) for accounting department/school
- 5. Evidence of higher education provider status and degree-issuing status

Program identification

- 6. Program details:
 - name of the program
 - internal course identification number (if applicable)
 - level of award
 - duration or program – on full-time/part-time basis, as applicable
 - attendance mode
 - locations where the program is offered
 - mode of delivery

Entry requirements

- 7. Admission requirements for the program including target student profile (e.g. ratio of domestic/international students, full-time/part-time)

Policies

- 8. Policies related to:
 - advanced standing
 - student progress
 - assessment
 - student grievances
 - approval of program and course changes
 - student misconduct (e.g. plagiarism)

Core curriculum

- 9. Current course outlines for courses that cover the core curriculum areas. Course outlines should give:
 - aims and objectives including learning outcomes
 - brief description of content
 - explanation of how generic skills are developed in this course
 - weekly topic outlines
 - hours of instruction
 - required texts and recommended reading
 - assessment methods. Where there is a variance to the required 50% invigilated assessment, please provide the rationale for this. (Of the 50% invigilated assessment, students need to have achieved a pass grade of 50%)

Program structure

- 10. Details of the program structure showing the distribution of compulsory and elective courses over the duration of the program, and including an outline of how the students can take 20% of studies in a non-business field

Program development process

- 11. Details of the program development process, including details of the involvement of industry/professional bodies, employers and students in that process

Program development process

- 12. Sample assessment tasks for each course nominated in #9 and a breakdown of the proportion of marks for assessment tasks

Quality assurance

- 13. A copy of the most recent independent quality review of the higher education provider such as a report from the relevant national quality assurance agency
- 14. A copy of the most recent review of the accounting department or relevant school that forms part of the higher education provider's quality assurance requirements
- 15. Details of systems in place to monitor student progress in both on-campus and off-campus programs
- 18. Explain the quality system and process for the assessment and teaching delivery of the program including assessment moderation, how consistency of quality and equivalency is maintained across all campuses, and the use of the student feedback/evaluation mechanism for program improvement

Staffing

- 19. Details about members of staff responsible for teaching the core curriculum including:
 - name
 - educational qualifications
 - level of appointment
 - courses taught and indication of the campuses where each staff member teaches for the program nominated in the submission
 - professional membership and associated qualification
- 20. Members of staff responsible for co-ordinating each course
- 21. Details of the accounting department/school's research and scholarly activity over the last three years including any of the following:
 - academic production (conference papers, articles in scholarly journals)
 - practice-oriented research (textbooks, practitioner journals, etc.)
 - pedagogical development (innovative teaching methodologies and learning tools)
- 22. Planned staff/student ratios, and for existing programs, the actual staff/student ratios

Classes

- 23. Anticipated/actual class sizes in tutorials/workshops
- 24. Estimated commencing enrolments over the next five-year period by mode of study and delivery mode
- 25. Estimated graduation numbers over the next five years
- 26. An assessment of the success of the program in terms of graduate outcomes (i.e. employability of graduates in the accounting, finance or business fields)

Checklist 2: Accredited program details

Higher education provider details

Provider name:			
Faculty (or equivalent):			
Program name:			
Location:		Campus:	
Contact name:		Position:	
Email:		Telephone:	
Signature:		Date:	

Equivalence to the core curriculum in accounting and business related areas

List the course code and name which contains each core curriculum area. More than one course may be listed against each area or one area can be integrated across more than one course

Core curriculum	Courses
Financial accounting	
Management accounting	
Finance	
Auditing	
Commercial and corporations law	
Taxation law	
Information systems design and development	
Economics	
Quantitative methods	

Checklist 3: Initial accreditation of programs delivered through twinning arrangements

All criteria should be addressed and inserted into this document or appended. Refer to section 2.6 for a full list of criteria to be observed in twinning arrangements

Higher education provider details

Provider name:			
Department:			
Program name:			
Location:		Campus:	
Contact name:		Position:	
Email:		Telephone:	
Signature:		Date:	

General information

- 1. Name and location of higher education provider
- 2. Name of program
- 3. Name and location of partner institution

Approval

- 4a. Approval of off-shore relevant government authorities (if required)
- 4b. Accreditation status with local professional body (if applicable)

Equivalence of curriculum

- 5. Demonstrate that the program and teaching materials are identical to those applying to students at the home campus

Entry standards

- 6. Demonstrate that standards are equivalent to those applying to students at the award granting institution

Policies

- 7. Provide policies that relate to:
 - student progress
 - assessment
 - student grievances
 - approval of program and course changes
 - student misconduct (e.g. plagiarism)

- advanced standing

Staffing

- 8a. Details about members of staff responsible for teaching the core curriculum including:
 - name
 - relevant educational qualifications
 - level of appointment
 - teaching experience
 - employment status, i.e. sessional, part-time, full-time
 - courses taught and, where applicable, an indication of the campuses where each staff member teaches for the program
 - professional membership and associated qualification
- 8b. Members of staff responsible for co-ordinating each course (details as above)
- 9. List of the accounting department/school's research and scholarly activity over the last three years including any of the following:
 - academic production (conference papers, articles in scholarly journals)
 - practice-oriented research (textbooks, practitioner journals, etc.)
 - pedagogical development (innovative teaching methodologies and learning tools)
- 10. Copies of distance education material must be provided (including adequate reading and reference material) where a program is delivered totally off shore
- 11. Planned staff/student ratios and, for existing programs, actual staff/student ratios

Classes

- 12. Anticipated/actual class sizes in tutorials/workshops

Reliability of assessment

- 13. Control over assessment procedures (e.g. security for exam papers)
- 14. Identical (or equivalent) exams and assignments set by the award granting institution and its staff
- 15. All continuous assessment moderated by staff from the award granting institution
- 16. All exam papers marked by staff from the award granting institution
- 17. Adequate feedback on assignments with sample moderated by staff from the award granting institution

Checklist 4: Five-yearly review of accredited programs

The following criteria should be addressed and relevant documents appended to this checklist.

Higher education provider details

Provider name:			
Department:			
Program name:			
Location:		Campus:	
Contact name:		Position:	
Email:		Telephone:	
Signature:		Date:	

General information

1. Name and location of institution and campuses

NOTE: Documents related to 2- 11 only required if there has been an update in these documents since the latest review of your program/s:

2. Mission statement of higher education provider
3. Statement on the government or management of the institution (and organisation chart)
- 3a. A copy of the latest annual report
4. Mission statement (including objectives and strategic plan) for accounting department/school
5. Evidence of higher education provider status and degree-issuing status
6. Policies related to:
- advanced standing
 - student progress
 - assessment
 - student grievances
 - approval of program and course changes
 - student misconduct (e.g. plagiarism)

Program development processes

7. Details of the program development process, including details of the involvement of industry/professional bodies, employers and students in that process

Program quality assurance

8. Details of systems in place to monitor student progress in both on-campus and off-campus programs

- 9. Explain the quality system and process for the assessment and teaching delivery of the program including assessment moderation, how consistency of quality and equivalency is maintained across all campuses, and the use of the student feedback/evaluation mechanism for program improvement

Program identification

- 10. Program details:
 - name of the program
 - internal course identification number
 - level of award
 - duration of program – on full-time/part-time basis, as applicable
 - attendance mode
 - locations where the program is offered
 - mode of delivery

Entry requirements

- 11. Admission requirements for the program including target student profile (e.g. ratio of domestic/international students, full-time/part-time): include a copy of the current admission policy

Core curriculum

- 12. Current course outlines for courses that cover the core curriculum areas. Course outlines should give:
 - aims and objectives
 - brief description of content
 - explanation of how generic skills are developed in this course
 - weekly topic outlines
 - hours of instruction
 - required texts and recommended reading
 - assessment methods. Where there is a variance to the required 50% invigilated assessment, please provide the rationale for this. (Of the 50% invigilated assessment, students need to have achieved a pass grade of 50%)

Program structure

- 13. Details of the program structure showing the distribution of compulsory and elective courses over the duration of the program, and including an outline of how the students can undertake 20% of studies in a non-business field

Assessment

- 14. Recent sample assessment tasks for each course nominated in #12 and a breakdown of the proportion of marks for assessment tasks

Quality assurance

- 15. A copy of the most recent independent quality review such as a report from AACSB, EQUIS, LAN or the national quality assurance agency
- 16. A copy of the most recent review of the accounting department or relevant school that forms part of the higher education provider's internal quality assurance requirements
- 17. Most recent statistics for each course that covers the core curriculum in the program on grade distributions and attrition rates
- 19. Detail of any significant changes in inputs (e.g. funding, resources, classrooms, staff, library, computers or other facilities) since previous review

Staffing

- 20. Details about members of staff responsible for teaching the core curriculum including:
 - name
 - educational qualifications
 - level of appointment
 - courses taught and indication of the campuses where each staff member teaches for the program nominated in the submission
 - professional membership and associated qualification
- 21. Members of staff responsible for co-ordinating each course
- 22. Detail the accounting department/school's research and scholarly activity over the last three years including any of the following:
 - academic production (conference papers, articles in scholarly journals)
 - practice-oriented research (textbooks, practitioner journals, etc.)
 - pedagogical development (innovative teaching methodologies and learning tools)
- 24. Actual staff/student ratios

Classes

- 25. Actual class sizes in tutorials/workshops
- 26. Estimated commencing enrolments over the next five-year period by mode of study and delivery mode
- 27. Estimated graduation numbers over the next five years
- 28. An assessment of the success of the program in terms of graduate outcomes (i.e. employability of graduates in the accounting, finance or business fields)

Checklist 5: Notification of changes to accredited programs/courses

This form is only required when significant changes are being made to the content or structure of an accredited program. Change of course names or codes should be emailed to each professional body as they occur.

Higher education provider details

Provider name:			
Department:			
Program name:			
Location:		Campus:	
Contact name:		Position:	
Email:		Telephone:	
Signature:		Date:	

General information

- 1. Overview of (revised) program, including:
 - name of higher education provider
 - name of program
 - level of award
 - duration of program
 - mode of study/delivery mode
 - locations at which revisions are to apply
- 2. Explanation of the nature of the change to the program/course and the reason(s) for the change
- 3. Details of the revised program structure or course change, showing the distribution of elective and compulsory courses if a change has occurred
- 4. Name and number of courses in which the core curriculum in accounting and business related areas and generic skills are covered. **If the program has been revised, please complete Checklist 2 identifying both the previous mapping and future mapping of the core knowledge areas and associated courses**
- 5. Current course outlines for core knowledge areas where there has been a revision. Course outlines should give:
 - aims and objectives
 - brief description of content
 - weekly topic outlines
 - explanation of how the generic skills are developed in this course

- required texts and recommended reading
- assessment methods. Where there is a variance to the required 50% invigilated assessment, please provide the rationale for this
- 6. Year of commencement of revised program/course
- 7. Arrangements for student transition from previous program(s), if applicable
- 8. Any planned changes in entry requirements, advanced standing requirements, teaching methods, assessment, quality assurance policies and procedures, staffing, class sizes, resourcing and facilities or other changes that may affect accreditation, which have not been referred to above

Checklist 6: Accredited programs extended to an additional campus

Note: Only use this template if the program does not have a twinning arrangement.

Higher education provider details

Provider name:			
Department:			
Program name:			
Location:		Campus:	
Contact name:		Position:	
Email:		Telephone:	
Signature:		Date:	

General information

- 1. Overview of program, including:
 - name of program
 - name of higher education provider
 - existing campus(es) where program is currently taught
 - name and location of additional campus(es) where the program is to be taught
 - mode of study/delivery on the additional campus

- 2. Staffing

Details about members of staff responsible for teaching program on the additional campus including:

 - name
 - educational qualifications
 - level of appointment
 - course areas taught
 - professional designation
 - campuses where teaching occurs for each staff member
 - engagement in scholarly activity (e.g. research activities, instructional design enhancement of teaching and learning process)

- 3. Anticipated class sizes in tutorials/workshops
- 4. Description of the career paths intended for graduates from the additional campus
- 5. A statement of the demonstrated industry need for the program according to the institution

- 6. Estimated commencing enrolments over a five-year period by mode of study/delivery for the additional campus
- 7. Estimated graduation numbers over a five-year period from the new campus
- 8. Any substantial matters that may affect accreditation of the additional campus that are not specifically referred to above

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