

Joint submission by Chartered Accountants Australia and New Zealand and the Association of Chartered Certified Accountants

4 June 2024

To: Mr Thomas R. Seidenstein
The Chairman
International Auditing and Assurance Standards Board
529 5th Avenue 6th Floor
New York 10017
United States of America

Submission via <https://www.iaasb.org/publications/proposed-international-standard-auditing-240-revised-auditor-s-responsibilities-relating-fraud-audit>

Submission on IAASB's Exposure Draft Proposed International Standard on Auditing 240 (Revised), The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements and Proposed Conforming and Consequential Amendments to Other ISAs

This submission is made jointly by Chartered Accountants Australia and New Zealand (CA ANZ) and the Association of Chartered Certified Accountants (ACCA) under our strategic alliance.

ACCA and CA ANZ created a strategic alliance in June 2016, forming one of the largest accounting alliances in the world. It represents 870,000 current and next generation accounting professionals across 179 countries and provides a full range of accounting qualifications to students and business. Together, ACCA and CA ANZ represent the voice of members and students, sharing a commitment to uphold the highest ethical, professional and technical standards. More information about ACCA and CA ANZ is contained in **Appendix B**.

General comments

We welcome the opportunity to comment on the Exposure Draft ("ED-240"). In our view, clarity in relation to the auditor's responsibilities relating to fraud in an audit of financial statements is a key public interest issue and one of the main causes of the "audit expectation gap". We therefore commend the IAASB for moving forward with the revision of the standard. We outline below our main reservations when it comes to the standard's proposed revisions.

Transparency and the financial reporting ecosystem

Overall, we consider that in order to appropriately enhance transparency regarding matters relating to fraud, this should be an ecosystem-wide approach, requiring, in particular, a corresponding responsibility for directors to report on their actions when it comes to fraud. Auditors can then be more transparent and report on those actions reported by directors.

This also aligns with the view of our stakeholders noted in our thought leadership report [*Closing the expectation gap the way forward for fraud and going concern: A multistakeholder approach*](#). In the absence of a corresponding responsibility being placed on directors (and recognising that this is outside of the direct influence of the IAASB), there is a risk that extending (or being perceived to extend) the requirements on auditors could further widen the expectation gap rather than narrowing it.

Furthermore, while the risk of material misstatement due to fraud could very well be high in certain engagements, reporting KAMs regarding fraud may inadvertently give fraud more prevalence than it should have, taking away the focus on other areas where the risk may be much higher. We note that ISA 701 KAMs have been a successful addition in the auditor's report, therefore we question whether the informational value of ISA 701 KAMs could be diluted due to the introduction of a specific subset of KAMs for matters related to fraud. Any fraud related matters would go through the 'normal' ISA 701 KAM filtering approach, without the need to create a specific subset.

Scalability

When it comes to scalability, some stakeholders raised concerns in regard to the drafting style of ED-240, which was described as being more relevant for larger firms auditing complex entities. Some argued that many of the requirements should be supported by the relevant Application Material (AM) guiding practitioners on how to apply them in the case of smaller audit.

Our responses to the specific questions for comment raised in ED-240 follow in **Appendix A**. Should you have any queries about the matters in this submission, or wish to discuss them in further detail, please contact the signatories.

Yours sincerely

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RESPONSE TEMPLATE FOR THE EXPOSURE DRAFT OF PROPOSED ISA 240 (REVISED)

Guide for Respondents

Comments are requested by **June 5, 2024**.

This template is for providing comments on the Exposure Draft (ED) of *Proposed International Standard on Auditing 240 (Revised), The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements and Proposed Conforming and Consequential Amendments to Other ISAs (ED-240)*, in response to the questions set out in the Explanatory Memorandum (EM) to the ED. It also allows for respondent details, demographics and other comments to be provided. Use of the template will facilitate the IAASB's automated collation of the responses.

You may respond to all questions or only selected questions.

To assist our consideration of your comments, please:

- For each question, start by indicating your overall response using the drop-down menu under each question. Then below that include any detailed comments, as indicated.
- When providing comments:
 - Respond directly to the questions.
 - Provide the rationale for your answers. If you disagree with the proposals in the ED, please provide specific reasons for your disagreement and specific suggestions for changes that may be needed to the requirements, application material or appendices. If you agree with the proposals, it will be helpful for the IAASB to be made aware of this view.
 - Identify the specific aspects of the ED that your response relates to, for example, by reference to sections, headings or specific paragraphs in the ED.
 - Avoid inserting tables or text boxes in the template when providing your responses to the questions because this will complicate the automated collation of the responses.
- Submit your comments, using the response template only, without a covering letter or any summary of your key issues, instead identify any key issues, as far as possible, in your responses to the questions.

The response template provides the opportunity to provide details about your organization and, should you choose to do so, any other matters not raised in specific questions that you wish to place on the public record. All responses will be considered a matter of public record and will ultimately be posted on the IAASB website.

Use the "**Submit Comment**" button on the ED [web page](#) to upload the completed template.

PART A: Respondent Details and Demographic information

Your organization's name (or your name if you are making a submission in your personal capacity)	The Association of Chartered Certified Accountants (ACCA) and Chartered Accountants Australia and New Zealand (CA ANZ)
Name(s) of person(s) responsible for this submission (or leave blank if the same as above)	Antonis Diolas and Amir Ghandar
Name(s) of contact(s) for this submission (or leave blank if the same as above)	
E-mail address(es) of contact(s)	antonis.diolas@accaglobal.com amir.ghandar@charteredaccountantsanz.com
Geographical profile that best represents your situation (i.e., from which geographical perspective are you providing feedback on the ED). Select the most appropriate option.	Global
	If "Other," please clarify.
The stakeholder group to which you belong (i.e., from which perspective are you providing feedback on the ED). Select the most appropriate option.	Member body and other professional organization
	If "Other," please specify.
Should you choose to do so, you may include information about your organization (or yourself, as applicable).	See Appendix B

Should you choose to do so, you may provide overall views or additional background to your submission. **Please note that this is optional.** The IAASB's preference is that you incorporate all your views in your comments to the questions (also, question no. 10 in Part B allows for raising any other matters in relation to the ED).

Information, if any, not already included in responding to the questions in Part B:

PART B: Responses to Questions for Respondents in the EM for the ED

For each question, please start with your overall response by selecting one of the items in the drop-down list under the question. Provide your detailed comments, if any, below as indicated.

Responsibilities of the Auditor

1. Does ED-240 clearly set out the auditor's responsibilities relating to fraud in an audit of financial statements, including those relating to non-material fraud and third-party fraud?
(See EM, Section 1-C, paragraphs 13–18 and Section 1-J, paragraphs 91–92)
(See ED, paragraphs 1–11 and 14)

Overall response: [Neither agree/disagree, but see comments below](#)

Detailed comments (if any):

In our view, ED-240 clearly sets out the auditor's responsibilities relating to fraud in audit of financial statements – subject to the specific points we outline below.

Inherent limitations

We support reordering the introductory paragraphs so that the responsibilities of the auditor appear before the inherent limitations of the audit. This also aligns with the views we received in our thought leadership report [Closing the expectation gap the way forward for fraud and going concern: A multistakeholder approach](#) where some regulator representatives raised concerns about the introduction of ISA 240 and particularly paragraph 5, arguing that this underplays the responsibility that auditors have in detecting material fraud, as it states that fraud may go undetected. Conversely, practitioners pointed to the need to be very clear on the limitations of reasonable assurance engagements in order to avoid widening the expectation gap. As our report notes, in the UK similar comments were raised in the Brydon review and as a result the UK FRC has already moved ahead by making revisions to the equivalent paragraph in ISA (UK) 240.

In our view, reordering the paragraphs addresses the concern of the introductory paragraphs being 'defensive' in the outset without undermining the importance of inherent limitations and hence being responsive to the requirements of different stakeholders views in this area.

The auditor's responsibilities relating to fraud

We support the IAASB's decision to retain the acknowledgement that the primary responsibility for the prevention and detection of fraud rests with both management and TCWG of the entity (paragraph 3). However, we do not support moving this acknowledgement after describing the auditor's responsibilities (paragraph 2). In our view, the responsibilities of management and TCWG should remain before referring to the auditor's responsibilities as it is more logical for those who have primary responsibility to be referred to first as is the case in the extant standard.

The auditor's responsibilities relating to non-material fraud and non-material suspected fraud

We support the intent behind the introductory paragraph 8 aiming to clarify how the auditor goes about determining whether an identified misstatement due to fraud or suspected fraud is material to the financial statements. However, in our view more clarity is needed in paragraph A11 which introduces a 'qualitatively' material misstatement due to fraud, particularly when it comes to who instigated the fraud. What is material

or not is not clear enough based on the current drafting and would likely cause confusion, particularly when it comes to the work effort required. We therefore suggest that the IAASB provides more clarity in the form of examples in this area.

Professional Skepticism

2. Does ED-240 reinforce the exercise of professional skepticism about matters relating to fraud in an audit of financial statements?

(See EM, Section 1-D, paragraphs 19–28)

(See ED, paragraphs 12–13 and 19–21)

Overall response: [Agree, with comments below](#)

Detailed comments (if any):

We are generally supportive of these paragraphs when it comes to professional scepticism. However, we do have some concerns regarding the examples listed in paragraph A26. More specifically, our stakeholders are concerned that these could be used with the benefit of hindsight and have unintended consequences on auditor liability. These examples may make sense in ISA 200 and ISA 500, but they could have many implications when repeated in ED-240 in the context of fraud. Our stakeholders did note that they understand that exercise of professional scepticism is needed when it comes to the authenticity of information, however this appears to go beyond that into more of a forensic investigation exercise rather than a reasonable assurance engagement. This distinction is important as the objectives, cost and time dynamics of each exercise are very different, notwithstanding there is some overlap. Preserving absolute clarity around the objectives and nature of reasonable assurance engagements in the standards is critical to ensure the audit effort and time available are effectively put toward the objective of reaching an opinion on the financial statements as a whole, and to avoid weakening this focus.

We therefore suggest focusing on relevance and reliability of audit evidence as an alternative rather than authenticity.

Risk Identification and Assessment

3. Does ED-240 appropriately build on the foundational requirements in ISA 315 (Revised 2019)¹ and other ISAs to support a more robust risk identification and assessment as it relates to fraud in an audit of financial statements?

(See EM, Section 1-F, paragraphs 36–46)

(See ED, paragraphs 26–42)

Overall response: [Agree, with comments below](#)

Detailed comments (if any):

¹ ISA 315 (Revised 2019), *Identifying and Assessing the Risks of Material Misstatement*

In our view ED-240 does appropriately build on the foundational requirements of ISA 315 (Revised), however we did hear some concerns during our outreach. More specifically, our stakeholders stressed that ED-240 is repetitive in certain instances as well as becoming quite circular causing challenges recognising when a practitioner is for example following ISA 315 (Revised) and when following ISA 240. This is a comment we hear more frequently during outreach sessions over the revisions of recent standards when it comes to revisions building on foundational requirements in ISA 315 (Revised). For example, the requirements found in paragraphs 26 and 33 are almost identical to ISA 315 paragraphs 13 and 19 respectively. We therefore suggest that the board revisits the requirements stemming from ISA 315 (Revised) ensuring that any duplication is avoided.

Analytical procedures performed and unusual or unexpected relationships identified

Our stakeholders also raised concerns that having only one paragraph (paragraph 31) on analytics is not enough. The requirement that analytics are used to find fraud factors risks limiting the auditor's ability to find fraud or the risk of fraud using other means.

Presumption of the risks of material misstatement due to fraud in revenue recognition

As our thought leadership report [Closing the expectation gap the way forward for fraud and going concern: A multistakeholder approach](#) noted, some audit practitioners have questioned whether the presumption of risks of fraud in revenue recognition continues to be appropriate. Some suggested that, frequently, this presumption leads auditors to spend an undue amount of time designing and performing fraud-related procedures in areas where, for many entities, the risks are not high because of the nature of the business. Further, they flagged that as a result, they may not devote sufficient resources to other riskier areas. In contrast, regulatory representatives appeared to be concerned that auditors are rebutting this presumption too often without good cause.

In our view, while we find that the presumption of risk of material misstatement due to fraud in revenue recognition remains relevant it may be worth exploring whether other areas are more applicable particularly when it comes to audits of SMEs. For example, targeting reduced tax liability is common in owner managed businesses and hence expenses could be more susceptible to fraud.

Journal entry testing

With respect to paragraph 50, in our view, the relevant application material paragraphs A128-A135 and the Appendix 4 of the ED-240 are helpful, however, we also suggest that the use of technology in journal entry testing is also reflected. This could be in the form of examples either in the application material or in a separate guidance.

Fraud or Suspected Fraud

4. Does ED-240 establish robust work effort requirements and application material to address circumstances when instances of fraud or suspected fraud are identified in the audit?

(See EM, Section 1-G, paragraphs 47–57 and Section 1-E, paragraph 35)

(See ED, paragraphs 55–59 and 66–69)

Overall response: [Agree, with comments below](#)

Detailed comments (if any):

While we agree that ED-240 establishes robust work effort requirements and application material to address circumstances when instances of fraud or suspected fraud are identified in the audit, we suggest that the following areas should be further clarified:

- While we understand that fraud may be qualitatively material, the current drafting of paragraph 55 seems to capture even inconsequential instances of fraud without any reference to materiality. We therefore suggest further clarification here.
- According to paragraph 7 suspected fraud includes allegations of fraud that come to the auditor's attention during the course of the audit, however, the application material seems to consider all allegations as suspected fraud even if they are weak in nature. We therefore suggest adding some examples to further clarify the work effort depending on the circumstances.

Transparency on Fraud-Related Responsibilities and Procedures in the Auditor's Report

5. Does ED-240 appropriately enhance transparency about matters related to fraud in the auditor's report?

(See EM, Section 1-H, paragraphs 58–78)

(See ED, paragraphs 61–64)

Overall response: [Disagree, with comments below](#)

Detailed comments (if any)

While the risk of material misstatement due to fraud could very well be high in certain engagements, reporting KAMs regarding fraud may give fraud more prevalence than it should, taking away the focus on other areas where the risk may be much higher. We note that ISA 701 KAMs have been a successful addition in the auditor's report, therefore we question whether the informational value of ISA 701 KAMs could be diluted due to the introduction of a specific subset of KAMs for matters related to fraud. Any fraud related matters would go through the 'normal' ISA 701 KAM filtering approach, questioning the need to create a specific subset.

While we support the evolution in the standard, we have several further reservations regarding the proposed requirements of ED-240. Starting with the heading above paragraph 63, our stakeholders noted that this title may give the wrong impression that in all cases this refers to fraud or suspected fraud identified whereas it may only refer to areas with identified risk of material misstatement due to fraud or identified significant deficiencies in internal control that are relevant to the prevention and detection of fraud as per paragraph 61.

Additionally, we are concerned with the requirement in paragraph 61(c) as it does seem to give more prevalence to deficiencies in internal control that are relevant to the prevention and detection of fraud when, in some audits, other deficiencies in internal control could be more pervasive for the audit. Our stakeholders also flagged that this may lead to instances where the auditor reports information that was not previously reported by the entity causing a significant concern regarding the implications in such instances.

Furthermore, paragraph 64 states that in applying ISA 701, if the auditor determines, depending on the facts and circumstances of the entity and the audit, that there are no KAMs related to fraud to communicate,

the auditor shall include the statement to this effect in the KAMs section of the auditor’s report. We have concerns that such statement comes with several implications. Primarily that it could wrongly give the impression that the auditor has confirmed that there is no fraud. This in turn could have legal consequences particularly if fraud is later uncovered which could very well happen due to the inherent limitations of an audit. This could therefore result in potential impact on auditor liability and professional indemnity insurance premiums. Our stakeholders also noted that paragraph A175 is perceived to be more helpful than the actual requirement found in paragraph 64.

Our stakeholders noted that this causes further concern for those filing reports with the PCAOB. Many firms in the US were criticised for saying there are no Critical Audit Matters (CAMs) under the equivalent AS 3101 standard. More specifically, auditor’s need to report in both the auditor’s report and the annual report to TCWG with regards to CAMs. If these proposals are adopted, auditors will have two statements i.e., there are no CAMs and there are no CAMs related to fraud, causing further concern.

We also note that paragraph A165 states, “matters related to fraud are **often** matters that require significant auditor attention.” Under the IAASB’s CUSP drafting principles and guidelines, the term “often” denotes the second highest probability of occurrence. This seems to set up the expectation that in most instances a fraud-related key audit matter would be reported. This in turn runs the risk of the wording becoming boilerplate given that reporting will be done by default and not exception (see above regarding paragraph A165).

Overall, we consider that in order to appropriately enhance transparency regarding matters relating to fraud, this should be an ecosystem-wide approach, requiring, in particular, a corresponding responsibility for directors to report on their actions when it comes to fraud. Auditors can then be more transparent and report on those actions reported by directors. This also aligns with the view of our stakeholders noted in our thought leadership report [Closing the expectation gap the way forward for fraud and going concern: A multistakeholder approach](#). In the absence of a corresponding responsibility being placed on directors (and recognising that this is outside of the direct influence of the IAASB), there is a risk that extending (or being perceived to extend) the requirements on auditors could further widen the expectation gap rather than narrowing it.

6. In your view, should transparency in the auditor’s report about matters related to fraud introduced in ED-240 be applicable to audits of financial statements of entities other than listed entities, such as PIEs?

(See EM, Section 1-H, paragraphs 76–77)

(See ED, paragraphs 61–64)

Overall response: [Neither agree/disagree, but see comments below](#)

Detailed comments (if any):

Notwithstanding our response to question 5, in our view, if transparency in the auditor’s report about matters related to fraud is introduced, then the requirements should be applicable to the same group of entities that ISA 701 applies to. In our [joint submission](#) to the IAASB on the ED PIE – Track 2 we expressed our view that the extension of KAMs to entities other than listed entities should be a jurisdictional matter and should therefore be decided at a local level.

Considering a Separate Stand-back Requirement in ED-240

7. Do you agree with the IAASB's decision not to include a separate stand-back requirement in ED-240 (i.e., to evaluate all relevant audit evidence obtained, whether corroborative or contradictory, and whether sufficient appropriate audit evidence has been obtained in responding to the assessed risks of material misstatement due to fraud)?

(See EM, Section 1-J, paragraphs 107–109)

Overall response: [Agree, with comments below](#)

Detailed comments (if any):

We support the IAASB's rationale noted in the EM paragraph 108 and find that the stand-back requirements found in other standards are sufficient, in particular the overall stand-back requirement found in ISA 700 looking at whether the financial statements are materially misstated, including, with respect to fraud. Adding another stand-back requirement in ISA 240 would likely cause duplication.

Scalability

8. Do you believe that the IAASB has appropriately integrated scalability considerations in ED-240 (i.e., scalable to entities of different sizes and complexities, given that matters related to fraud in an audit of financial statements are relevant to audits of all entities, regardless of size or complexity)?

(See EM, Section 1-J, paragraph 113)

Overall response: [Disagree, with comments below](#)

Detailed comments (if any):

When it comes to scalability, some stakeholders raised concerns in regard to the drafting style of ED-240 which was described as being more relevant for larger firms auditing complex entities. Some argued that many of the requirements should be supported by the relevant Application Material (AM) guiding practitioners on how to apply them in the case of a smaller audit. In contrast, our stakeholders also raised concerns regarding the length of ED-240. We therefore suggest avoiding repetition particularly when some of the proposed requirements are also found in other standards, such as ISA 315 (Revised), and rather focus on providing scalable examples.

Another area that is particularly concerning for SMPs is regarding the use of forensic experts. They argued that ED-240 appears to assume that firms have access to forensic experts and while this might be true for the larger firms where they often employ various experts including forensic experts, in the case of SMPs forensic experts are not normally employed in-house and external expertise could be restricted in certain countries and markets. Furthermore, the involvement of external forensic experts comes with a high cost and therefore could challenge the recoverability of smaller audit engagements. These factors combine to exacerbate the issues associated with the language as described in our response to question 2 in the case of SMPs.

Linkages to Other ISAs

9. Does ED-240 have appropriate linkages to other ISAs (e.g., ISA 200,² ISA 220 (Revised),³ ISA 315 (Revised 2019), ISA 330,⁴ ISA 500,⁵ ISA 520,⁶ ISA 540 (Revised)⁷ and ISA 701⁸) to promote the application of the ISAs in an integrated manner?

(See EM, Section 1-J, paragraphs 81–84)

Overall response: [Agree, with comments below](#)

Detailed comments (if any):

We agree that ED-240 has appropriate linkages to other ISAs with the exception of the challenges raised in responses to other questions of ED-240. We also wonder why ISA 250 was not part of the list of standards outlined in this question given that some of the revisions such as those in paragraph 9 and paragraph A16 relate to the linkages of ED-240 and ISA 250.

Other Matters

10. Are there any other matters you would like to raise in relation to ED-240? If so, please clearly indicate the requirement(s) or application material, or the theme or topic, to which your comment(s) relate.

Overall response: [Yes, with comments below](#)

Detailed comments (if any):

The other matters we would like to raise in relation to ED-240 are as follows:

Accounting estimates

There were differing interpretations of paragraphs 51–52. One interpretation was that by virtue of complying with paragraph 52, then the auditor will have also complied with paragraph 51. We are not sure this is the intention.

Documentation

Our attention was drawn to some potential gaps in the documentation requirements:

- Paragraph 70 – There is no requirement to document the ongoing fraud discussions with management/TCWG that are required by paragraph 25.

² ISA 200, *Overall Objectives of the Independent Auditor and the Conduct of an Audit in Accordance with International Standards on Auditing*

³ ISA 220 (Revised), *Quality Management for an Audit of Financial Statements*

⁴ ISA 330, *The Auditor's Responses to Assessed Risks*

⁵ ISA 500, *Audit Evidence*

⁶ ISA 520, *Analytical Procedures*

⁷ ISA 540 (Revised), *Auditing Accounting Estimates and Related Disclosures*

⁸ ISA 701, *Communicating Key Audit Matters in the Independent Auditor's Report*

- Paragraph 70(a) – There is no requirement to document the conclusions reached in the discussion amongst the engagement team, only the matters discussed.
- Paragraph 70(e) – There is no requirement to document the audit procedures performed to address the risk of management override of controls, only the results of audit procedures performed, the significant professional judgments made, and the conclusions reached.
- Paragraph 70(f) – There is no requirement to document the audit procedures performed in relation to fraud or suspected fraud identified, only the results of audit procedures performed, the significant professional judgments made, and the conclusions reached.

Translations

11. Recognizing that many respondents may intend to translate the final ISA for adoption in their own environments, the IAASB welcomes comment on potential translation issues respondents note in reviewing the ED-240.

Overall response: [No response](#)

Detailed comments (if any):

Effective Date

12. Given the need for national due process and translation, as applicable, and the need to coordinate effective dates with the Going Concern project and the Listed Entity and PIE – Track 2 project, the IAASB believes that an appropriate effective date for the standard would be for financial reporting periods beginning approximately 18 months after approval of the final standard. Earlier application would be permitted and encouraged. Would this provide a sufficient period to support effective implementation of the ISA?

(See EM, Section 1-J, paragraphs 115–116)

(See ED, paragraph 16)

Overall response: [See comments on effective date below](#)

Detailed comments (if any):

According to the feedback received, our stakeholders recognise the importance of coordinating the effective dates with the Going Concern and Listed Entity and PIE – Track 2 projects. While on balance we support an effective date for financial reporting periods beginning approximately 18 months after approval of the final standard, we did receive some concerns particularly from the SMP community suggesting 24 months after the approval of the final standard. The rationale behind those comments is that SMPs are still struggling with the implementation of ISA 315 (Revised) and the Quality Management Standards. Stakeholders also flagged that ISSA 5000 is also coming in the near future and hence this should be factored in.

Appendix B

About CA ANZ

Chartered Accountants Australia and New Zealand (CA ANZ) represents more than 136,000 financial professionals, supporting them to build value and make a difference to the businesses, organisations and communities in which they work and live.

Around the world, Chartered Accountants are known for their integrity, financial skills, adaptability and the rigour of their professional education and training.

CA ANZ promotes the Chartered Accountant (CA) designation and high ethical standards, delivers world-class services and life-long education to members and advocates for the public good. We protect the reputation of the designation by ensuring members continue to comply with a code of ethics, backed by a robust discipline process. We also monitor Chartered Accountants who offer services directly to the public.

Our flagship CA Program, the pathway to becoming a Chartered Accountant, combines rigorous education with practical experience. Ongoing professional development helps members shape business decisions and remain relevant in a changing world.

We actively engage with governments, regulators and standard-setters on behalf of members and the profession to advocate in the public interest. Our thought leadership promotes prosperity in Australia and New Zealand.

Find out more at www.charteredaccountantsanz.com



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About ACCA



Think Ahead

ACCA is the Association of Chartered Certified Accountants. We're a thriving global community of 252,500 members and 526,000 future members based in 180 countries that upholds the highest professional and ethical values.

We believe that accountancy is a cornerstone profession of society that support both public and private sectors. That's why we're committed to the development of a strong global accountancy profession and the many benefits that this brings to society and individuals.

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