



Tuesday, 6 October 2026

Productivity Commission

Via [online portal](#)

Dear Sir/Madam,

Business reporting requirements

Chartered Accountants Australia and New Zealand (CA ANZ) welcomes the opportunity to provide feedback on business reporting requirements.

CA ANZ supports efforts to reduce unnecessary reporting and compliance costs while maintaining the transparency and information sought by reporting requirements. The costs of reporting should be considered alongside the value of the information generated and the objectives the reporting is intended to support.

Our submission draws on CA ANZ's experience, member feedback and previous submissions on business reporting and related regulatory requirements.

Our key points are:

- Payment Times Reporting is not a material ongoing cost once systems and processes are established. However, the value of the reporting should be considered and any changes to the scheme should minimise implementation costs.
- Greater alignment and reuse of information could reduce duplication and costs associated with sustainability reporting.
- Greater consistency in WGEA definitions, including the treatment of casual employees and remuneration, and reporting requirements, and better use of existing data, could reduce compliance costs and duplication.
- The cumulative burden of non-financial reporting should include information and due diligence requests that flow through supply chains.
- Repeated requests for similar information and differences in reporting requirements can create unnecessary compliance costs and make information harder to use and compare. A "tell us once" approach should be considered where appropriate to reduce this duplication.
- General purpose financial reporting, including mandatory climate disclosures, and modern slavery are important parts of the broader business reporting ecosystem, but are outside the scope of this inquiry.

CA ANZ considers that the objective should be to achieve transparency more effectively while removing unnecessary duplication.

If you have any questions about our submission, please contact Karen McWilliams.

Sincerely,

Geraldine Magarey FCA
Group Executive Policy and International

Karen McWilliams FCA
Sustainability Leader

Appendix A

Information request 1 – Payment times reporting

What are the main costs associated with complying with the reporting requirements, including any upfront implementation costs and ongoing reporting costs?

CA ANZ's experience, as a reporting entity under the Payment Times Reporting Act, is that the ongoing costs associated with Payment Times Reporting are not material once the relevant systems and processes are established. However, changes to reporting requirements can create implementation costs where businesses need to amend existing systems, processes or data fields.

CA ANZ has previously raised the implementation challenges associated with changes to the Payment Times Reporting Scheme, including changes required to accounts payable systems and processes and the particular challenges that can arise for consolidated groups and entities with overseas subsidiaries.

Future changes to the scheme should minimise unnecessary changes to established systems and processes and be accompanied by sufficient implementation time and practice guidance.

What changes to reporting requirements, reporting processes and mechanisms could reduce compliance and reporting costs and data duplication? For example, changes to reporting frequency or systems integration to enable reuse of existing government data.

CA ANZ supports measures to simplify Payment Times Reporting and reduce duplication.

CA ANZ has previously recommended greater integration between the Small Business Identification (SBTI) Tool, business systems and existing Australian Government data sources. Consideration should also be given to whether information provided through the SBTI Tool can be reused for subsequent reports, rather than requiring businesses to update the tool separately for each report.

Reporting is required on a six-monthly basis. CA ANZ suggests that the Productivity Commission examine whether this frequency is necessary and proportionate to the value generated by this information. This assessment should take into account the extent to which the information is being used by stakeholders and whether it is contributing to improved payment practices.

To what extent is reported information used by stakeholders, and what effects has its availability had on their decisions, activities or outcomes?

While a canvass of our members may provide anecdotal usage data, the Registrar could extract data on searches across the Payment Times Register (PTR). This data should reveal number of searches and time spent on each search. An example being the data reported by Australian Financial Security Authority across usage of the Personal Property Securities Register.

Our members have not indicated if they refer to the published information when assessing potential business relationships. A review of the Regulator's updates, from July 2022 to August 2026, showed little improvement in how larger businesses pay their small business suppliers. The Regulator's update – August 2026 indicates that, after 5 years of the scheme, on average only 68.5 per cent of invoices are paid on time. We note that payment disputes remained the second most common type of dispute brought to the Australian Small Business and Family enterprise Ombudsman in 2025-26.¹

The Regulator's updates suggest that the publication of payment times information is not encouraging businesses with less favourable payment practices to improve. It also suggests there is little value in smaller businesses investing time to utilise the Payment Times Register, in its current form, to make decisions, drive activities or improve their outcomes.

CA ANZ has previously highlighted the importance of improving awareness among small businesses of the information available through the scheme and explaining how that information can be used. We continue to remind members of the PTR and welcomed the addition of the Fast Small Business payers extract in February this year.

The Productivity Commission should therefore consider how the Payment Times Regulator could canvass small business suppliers to understand how they would like payment times information displayed. Consideration should be given to the effectiveness of the Payment Times Regulator's enforcement powers to address an entity's payment performance where it remains significantly behind the industry benchmark.

Where payment time and terms have become more favourable to small businesses, have there been offsetting reductions in the prices paid to them?

Our members have not indicated if they refer to the published information when assessing potential business relationships, subsequently, we are unable to comment on the impact of payment time and terms.

Information request 2 – Sustainability and environmental reporting

What are the main costs associated with complying with the reporting requirements, including any upfront implementation costs and ongoing reporting costs?

- ***Are these costs exacerbated because of overlapping requirements?***

¹ ASBFEO, 22 September 2026, *Key issues raised with ASBFEO, 2025-26*, <https://www.asbfeo.gov.au/small-business-data-portal/small-business-population-and-key-issues>

CA ANZ notes that mandatory climate-related disclosures under AASB S2 form part of general-purpose financial reporting and are subject to a separate Treasury consultation being conducted parallel to this Productivity Commission consultation. We have addressed the costs and implementation issues associated with that regime in our Treasury submission and can provide a copy to the Productivity Commission if required.

Sustainability reporting involves both implementation and ongoing compliance costs. Implementation requires businesses to establish processes, systems and controls to collect and report sustainability information, while ongoing costs include data collection, reporting and assurance.

These costs can be exacerbated where sustainability and environmental reporting requirements overlap but use different reporting boundaries, periods and other requirements. There are, for example, interactions between the National Greenhouse and Energy Reporting (NGER) framework, the Safeguard Mechanism and mandatory climate-related disclosures under AASB S2. While these frameworks may draw on similar underlying information, differences in their requirements can limit the extent to which information can be reused and may require separate processes and controls.

AASB S2 aligns the sustainability reporting period with the reporting entity's financial reporting period, while NGER reporting is aligned to a June year-end. For entities with a non-June year-end, this can duplicate effort and create timing, reconciliation and assurance challenges, including where GHG emissions data needs to be rolled forward, estimated or refreshed for sustainability reporting purposes.

Different reporting calendars can also result in the same or substantially similar GHG emissions information being subject to multiple assurance engagements across NGER, sustainability, parent entity, subsidiary or joint venture reporting requirements. However, even where the underlying GHG emissions data is substantially the same, assurance procedures are still required for each reporting framework. Whilst this may be perceived as duplication, assurance engagements in line with assurance standards are performed against the respective reporting frameworks and criteria.

These interactions should be taken into account when assessing the cumulative cost of sustainability and environmental reporting. Given the staged implementation of mandatory climate-related disclosures, it is too early to quantify the ongoing costs or assess their full impact.

What changes to reporting requirements, reporting processes and mechanisms could reduce compliance and reporting costs and data duplication? For example, changes to reporting frequency or systems integration to enable reuse of existing government data.

CA ANZ supports greater alignment and reuse of information where this can be achieved without compromising the objectives of the respective reporting requirements.

A “tell us once” approach has potential to reduce duplication where the same underlying information is required for different purposes. The Productivity Commission should also consider what information is already collected by Government and whether it can be reused across sustainability and environmental reporting requirements. In particular, consideration should be given to whether information collected under NGER could be reused for other sustainability and environmental reporting or due diligence where the underlying information is relevant, noting that AASB S2 reporting should remain aligned with the entity’s financial reporting period.

Opportunities to streamline reporting should therefore take account of the underlying information requirements, alignment with international standards where applicable and assurance arrangements. This includes considering whether reporting boundaries, reporting periods and other requirements can be better aligned so that information collected for one purpose can be used more efficiently for another. In particular, the interaction between NGER, the Safeguard Mechanism and AASB S2 should be considered. If Government seeks to reduce timing, reconciliation and assurance challenges arising from different reporting periods, consideration should instead be given to greater flexibility in NGER reporting periods.

The interaction between the NGER auditor rotation requirements and sustainability assurance rotation requirements can also limit the availability of experienced practitioners. CA ANZ’s recent Treasury submission recommended that the NGER auditor rotation requirements² be amended as a priority. We note that some NGER audit reports are now required quarterly, meaning the auditor must rotate after just 15 months in the appointment. These interactions should be considered when assessing the cumulative costs and practical operation of sustainability and environmental reporting requirements.

To what extent is reported information used by stakeholders, and what effects has its availability had on their decisions, activities or outcomes?

It is too early to draw firm conclusions about the use and effects of mandatory climate-related disclosures, given the staged implementation of the requirements. NGER is an established reporting framework with emissions data used for Australia’s National Greenhouse Accounts and the Safeguard Mechanism.

Investors and other users generally value information that helps them understand material climate-related risks and opportunities and how these may affect an entity’s prospects. Investors also noted the relevance of governance, strategy, capital allocation decisions, scenario analysis and other forward-looking information that helps explain how climate-related risks and opportunities are being identified, assessed and managed.

² Under section 6.59 of the [National Greenhouse and Energy Reporting Regulations 2008](#), an individual is required to undertake a cooling-off period of at least two successive Part 6 audits after performing five consecutive Part 6 NGER audits and cannot be involved in an AASB S2 sustainability assurance engagement until the cooling-off period is completed.

CA ANZ has also previously noted the value of digital financial reporting in enabling investors and other decision makers to compare information consistently across companies.

Information request 3 – Workplace gender equality reporting

What are the main costs associated with complying with the reporting requirements, including any upfront implementation costs and ongoing reporting costs?

Stakeholder discussions indicate that Workplace Gender Equality Agency (WGEA) reporting can be more onerous where organisations have more complex workforce and remuneration arrangements or where the payroll system is unable to provide the necessary data automatically. For example, the treatment of casual and part-time employees, variable remuneration and pay bands can require additional manual work.

For smaller organisations or those who are unable to use their payroll system to generate the necessary data, the manual process can often take many months. It is also important to note that the nature of WGEA data means that whilst some would be within the payroll system, other information such as promotions is likely to be within a separate HR system.

We understand that payroll systems are not required to be WGEA compliant. This can result in organisations making tailored adjustments to their systems or needing to undertake additional manual work to produce the information required for WGEA reporting. Separately we also note many payroll systems available in Australia are unable to deal with long service leave and other Australian specific payroll related requirements.

There is often a significant upfront cost to establish the systems and processes to support WGEA reporting. For example, mapping of internal position levels with the WGEA position descriptions. However, once appropriate systems and processes are established, the time taken can be reduced from several months to complete manually to a matter of weeks. Once systems are in place and if the requirements remain consistent, the ongoing reporting process is less burdensome.

We also note that some organisations may also manage the WGEA dataset separately from their usual payroll and human resources data. This is typically as a result of the WGEA data not being decision useful within the entity as a result of their specific circumstances. For example, they may treat casual or part-time employees salaries differently for internal decision making to how WGEA requires them to be treated.

A further issue is that payroll systems are not required to be WGEA compliant, which can leave organisations to make adjustments to their systems or undertake additional manual work to produce the information required for WGEA reporting.

What changes to WGEA or other reporting requirements, reporting processes, or mechanisms (such as Single Touch Payroll) could reduce compliance and reporting costs and duplication? For example, changes to reporting frequency or systems integration to enable reuse of existing government data.

Better templates to help entities map the information captured in their payroll and human resources systems to WGEA reporting requirements would reduce the level of manual adjustment.

Clearer and more consistent guidance would also assist. We understand that when questions are asked of WGEA staff, they provide helpful responses but that those responses may differ depending on the person responding. We recommend WGEA provide clear definitions and standardised guidance on matters such as the treatment of casual employees available on their website to provide greater certainty and consistency.

There may also be opportunities to make greater use of information already held in payroll systems or provided through other government reporting mechanisms. However, this would need to take account of differences between the information collected through those systems and the information required for WGEA reporting. Further, as noted above some WGEA data may be stored within the payroll system and other information may be within a separate HR system.

We note the Productivity Commission is seeking views on potentially extending the requirements for smaller businesses. In this situation, we recommend a more proportionate approach be considered for smaller businesses. Smaller organisations may not have payroll and HR systems capable of producing the full range of information required by WGEA without additional manual work and/or investment in systems capable of producing the information required. A simpler reporting approach for smaller businesses could include information on key gender equality and pay measures without the additional information on pay bands and promotions for example.

To what extent is reported information used by stakeholders, and what effects has its availability had on their decisions, activities or outcomes? For example, have you increased your awareness of or willingness to adopt policies and practices to increase workforce gender equality?

WGEA reporting can contribute to broader social change by increasing the focus on gender equality within organisations. Publication of the information can increase attention from boards and senior executives and support benchmarking.

However, organisations may not use the WGEA dataset itself to develop or monitor their gender equality initiatives where the data is not useful for internal decision making. However, in these circumstances, some organisations have noted that the WGEA reporting process has contributed to an organisational focus on gender equality with attention at executive and board levels.

Has WGEA reporting made an impact on the practices for smaller reporting businesses?

As noted above, the reporting burden can be proportionately more significant for smaller reporting businesses that do not have sophisticated payroll or human resource systems.

A more proportionate approach could therefore be considered for smaller reporting businesses, with simpler reporting requirements focused on key measures rather than requiring the full range of information required from larger organisations.

What other tools could be used to increase gender equality in the workforce? Are these preferable to WGEA reporting, and why?

No comment

To what extent do existing penalties for non compliance provide incentives for organisations to action on gender equality?

Reporting organisations have not indicated that existing penalties provide incentives for action on gender equality.

Information request 4 – Other non-financial reporting requirements

Do any reporting requirements other than payment times reporting, sustainability and environmental reporting and workplace gender equality reporting that warrant particular attention by this inquiry?

The Productivity Commission should consider the cumulative reporting and information burden arising from other non-financial requirements, including tax reporting, sector-specific reporting, modern slavery and supply chain due diligence requirements and the anti-money laundering and counter-terrorism financing (AML/CTF) regime.

CA ANZ's experience in other areas also indicates that duplication can arise where similar information is required for different reporting purposes. For example, CA ANZ's submission to the Board of Taxation's Red Tape Reduction Review noted issues arising from repeated provision of similar information and differences in definitions.³ Further, CA ANZ's recent submission on the ASX Corporate Governance Principles and Recommendations – Draft 5th edition supported the proposed removal of recommendations where there is substantial duplication with existing legislation or regulatory requirements, and simplifying Appendix 4G so that it does not duplicate substantive disclosures in the corporate governance statement.

CA ANZ recognises that the *Modern Slavery Act 2018 (Cth)* is outside the scope of recommendations in this inquiry and the Productivity Commission is not seeking recommendations specific to that Act. However, the information and due diligence requirements arising through supply chains are relevant to the PC's consideration of the cumulative burden of non-financial reporting. CA ANZ has previously highlighted the potential

³ [CA ANZ submission on the Board of Taxation's Red Tape Reduction Review, 16 January 2026](#)

for smaller businesses within supply chains to receive multiple and overlapping requests for information from larger customers.

Additionally, under the AML/CTF regime, reporting entities must conduct an independent evaluation of their AML/CTF program at least once every three years. This is in addition to the annual compliance report filed with the regulator each year.

Reforms to the AML/CTF regime broaden the services designated to professional advisors with the expectation that a further 90,000 businesses will become reporting entities. The majority of these being small businesses.

The independent evaluation report is not sent to the regulator and there are no prescribed qualifications for the person undertaking the evaluation. This adds to the cumulative reporting burden, disproportionately for small businesses. For small businesses, it is not only the cost of engaging an external person, but also it will be the principal that is drawn away from the business to assist with the evaluation as it is unlikely there is a separate compliance team.

What are the main upfront and ongoing compliance costs of these other requirements?

CA ANZ's experience with modern slavery reporting includes costs associated with producing the report, legal review and external assessment activities, including the cost of an external business sustainability ratings tool. There are also internal resource costs associated with preparing the reporting and undertaking the underlying work.

The costs can also extend beyond formal reporting obligations. Businesses operating within the supply chains of larger businesses may receive information requests from larger customers as part of these customers' own due diligence processes. Where similar information can be requested multiple times, this can add to the compliance burden.

Under the AML/CTF regime, the independent evaluation is a new compliance requirement for our members in Australia. We have drawn on the experience of our members in New Zealand, who have a similar requirement under New Zealand's system, and the average cost for a small practice to engage an external evaluator is \$5,000.

What changes to reporting requirements, processes or mechanisms could reduce costs and data duplication?

Greater use of standardised approaches could reduce duplication in supply chain reporting and due diligence. In our previous submission on reforms to the Modern Slavery Act, we supported approaches including centralised self-assessment, standardised templates and mechanisms that enable information to be provided to multiple users. We also identified shared supplier engagement, sector-based approaches and collective risk assessments as potential ways to reduce duplication.

These approaches could reduce the number of similar information requests received by businesses while maintaining the underlying transparency and due diligence objectives.

Our submissions on the AML/CTF regime have suggested, for small, low risk reporting entities, the annual compliance report should be sufficient for the regulator. The regulator shapes the questions in the report which could include questions about a reporting entities program in addition to AML/CTF activities.

How is the reported information used by stakeholders, and how does it affect their decisions, activities or outcomes?

No comment

Information request 5 – Significant interactions between reporting requirements

Which types of interactions between non-financial reporting requirements are most prevalent and burdensome for businesses to navigate? For example:

- ***obligations to report identical data or information to different reporting bodies***
- ***obligations to report very similar data or information to different reporting bodies***
- ***inconsistent definitions, thresholds or classifications that make it unclear which requirements do and do not need to be reported against***
- ***inconsistencies in which entity within a corporate group needs to report (for example, some reporting requirements attaching to subsidiaries and others to parents)***
- ***misaligned reporting periods***
- ***aligned reporting periods***
- ***simultaneous changes to multiple reporting requirements?***

CA ANZ considers that the repeated provision of similar information for different reporting or due diligence purposes warrants particular attention.

Businesses may be required to provide similar information more than once under different requirements, sometimes using different definitions and approaches. CA ANZ has previously identified similar issues in the context of international tax reporting, where duplication can increase costs for providers and make information more difficult for users to understand⁴. These issues are also relevant to non-financial reporting requirements where businesses are required to provide similar information for different purposes and differing definitions. Examples of differences that can create duplication include who is required to report, how groups, joint ventures and sibling entities are treated, organisational boundaries, and the measurement or calculation of similar data.

⁴ [CA ANZ submission on the Board of Taxation's Red Tape Reduction Review, 16 January 2026, p4](#)

The objective should not be to reduce transparency, but to achieve transparency more effectively.

CA ANZ has previously highlighted the potential for small and medium-sized businesses operating within supply chains to receive multiple and overlapping information requests from larger customers, including in relation to modern slavery due diligence.

The issue is also reflected in the Australian Small Business and Family Enterprise Ombudsman (ASBFEO)'s work on "white tape". ASBFEO defines white tape as regulatory, compliance, reporting or operational requirements imposed on small businesses by larger enterprises in a business-to-business relationship. ASBFEO notes that these requirements can add to small businesses' compliance burden and increase costs within a supply chain and gives modern slavery related reporting obligations imposed on small businesses as an example, including risk assessment and self-certification requirements.⁵

This reinforces the case for a "report once to many" approach, where information provided by a small business can be provided to multiple parties rather than requiring the small business to respond to multiple similar but separate requests.

For which types of businesses (if any) have reporting burdens become especially large, and what is the contribution of non financial reporting requirements to this? Which sources of data or forms of analysis could best answer these questions?

CA ANZ's recent submission on proposed reforms to the Modern Slavery Act highlighted the risk of duplicated due diligence activity, including multiple requests from different entities seeking information from the same suppliers. We recommended measures to reduce this duplication, including standardising supplier information requirements, centralised self-assessment mechanisms and approaches that allow relevant information to be provided once and used by multiple counterparties where appropriate.⁶ Further, CA ANZ's Treasury submission on climate-related financial disclosures also highlighted that supply-chain requests are increasingly being bundled into supplier onboarding, contract processes and broader sustainability questionnaires, sometimes combining emissions, modern slavery and other information. This can shift administrative costs and compliance burdens to suppliers, particularly where multiple customers use different templates.⁷

Mapping information requests across reporting and due diligence requirements could help identify where businesses are being asked to provide the same or similar information multiple times.

The Productivity Commission could also consider whether competition law creates any barriers to businesses coordinating information sharing where this could reduce duplicated reporting or due diligence requests. The ACCC's guidance on sustainability collaborations

⁵ [ASBFEO, Reducing barriers to business dynamism, submission to Productivity Commission, 14 July 2026, p5](#)

⁶ CA ANZ, Submission on Strengthening Australia's legislative response to modern slavery in supply chains, 25 September 2026, Attorney Generals Department, p7-8

⁷ CA ANZ, Submission on Improving efficiency of climate-related financial disclosures, 2 October 2026, Treasury, p16

provides a relevant example, noting that businesses can share information to support regulatory compliance and share information about the climate, nature or modern slavery risks of suppliers, where appropriate safeguards are in place.⁸

What evidence is there of step changes in reporting burdens over time that could indicate the effects of particular requirements being introduced?

As noted above, ASBFEO has highlighted that “white tape” can add to small business’ compliance burden, increase costs within a supply chain and act as a barrier to participation. This indicates that reporting burdens can be particularly significant for small businesses operating within supply chains, where they may receive multiple information requests from larger customers. CA ANZ’s recent submission on proposed reforms to the Modern Slavery Act also highlighted the risk of duplicated due diligence activity and multiple requests for information from the same supplier.

Information request 6 – Ways of ameliorating negative interactions between reporting requirements

How could burdens arising from interactions between reporting requirements be reduced? What successful examples of this are there in Australia or abroad?

CA ANZ considers that reporting requirements should be reviewed to identify opportunities to remove unnecessary or duplicated information requests, while maintaining the transparency sought from these requirements.

Reporting requirements should also be proportionate and risk based, particularly where obligations flow through supply chains to businesses with more limited administrative capacity.

Where similar information is required for different purposes, consideration should be given to aligning definitions, reporting periods and data templates where appropriate. CA ANZ has previously recommended alignment of definitions, lodgement dates and data templates where possible to reduce duplication.⁹

CA ANZ also supports greater reuse of information that has already been provided to government, rather than requiring businesses to provide the same or similar information multiple times.

In the context of supply chain due diligence, CA ANZ has previously supported standardised templates, centralised self-assessment and “one to many” reporting as potential mechanisms for reducing repeated information requests. CA ANZ’s recent Treasury submission on climate-related financial disclosures also supported clearer boundaries on what constitutes a reasonable value-chain information request and a “one-to-many” model, under which value

⁸ [ACCC. Sustainability collaborations and Australian competition law - quick guide, 5 December 2025, p4](#)

⁹ [CA ANZ submission on the Board of Taxation’s Red Tape Reduction Review, 16 January 2026, p4](#)

chain entities can use approved methodologies, emissions factors or practical tools to provide consistent information to multiple customers.

What barriers are there to regulators sharing data to facilitate a ‘tell us once’ approach? For example, legal or information technology barriers.

CA ANZ considers that greater sharing and reuse of information could reduce the need for businesses to provide the same information repeatedly.

Differences in definitions, data requirements and reporting purposes may limit the ability for reuse information. There may also be legal and information technology considerations in enabling regulators to share data.

These issues should be considered when developing a “tell us once” approach, including whether investment in information systems is required to facilitate greater data sharing.

Would common reporting platforms or data standards reduce reporting burdens? If so, what are the barriers to greater adoption of these?

Common reporting platforms and data standards have the potential to reduce reporting burdens where different requirements rely on similar information.

Greater consistency in definitions and data templates could reduce the need for businesses to prepare similar information in different formats and improve the comparability and useability of the information.

The costs of transitioning from existing systems and processes should also be considered when assessing the feasibility of common platforms or standards.

Are existing instruments of regulatory policy – such as impact analysis requirements and the Regulatory Policy, Practice & Performance Framework – effective at preventing negative interactions between reporting requirements from emerging? How could they be improved?

CA ANZ supports consideration of the cumulative effect of existing reporting requirements when new requirements are developed or existing requirements are materially changed.

In particular, consideration should be given to whether information is already collected elsewhere and whether the proposed requirement can be aligned with existing definitions, reporting periods, data requirements, boundaries and scope.

Where requirements cannot be consolidated, clear and consistent guidance should be provided to reduce the compliance burden arising from differences between reporting requirements.

Appendix B

Chartered Accountants Australia and New Zealand (CA ANZ) represents nearly 143,000 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.

Our support of the profession extends to affiliations with international accounting organisations.

We are a member of the International Federation of Accountants and are connected globally through Chartered Accountants Worldwide and the Global Accounting Alliance. Chartered Accountants Worldwide brings together members of 16 chartered accounting institutes to create a community of more than 1.8 million Chartered Accountants and students in more than 190 countries. CA ANZ is a founding member of the Global Accounting Alliance which is made up of 10 leading accounting bodies that together promote quality services, share information and collaborate on important international issues.

We also have a strategic alliance with the Association of Chartered Certified Accountants. The alliance represents more than 870,000 current and next generation accounting professionals across 179 countries and is one of the largest accounting alliances in the world providing the full range of accounting qualifications.