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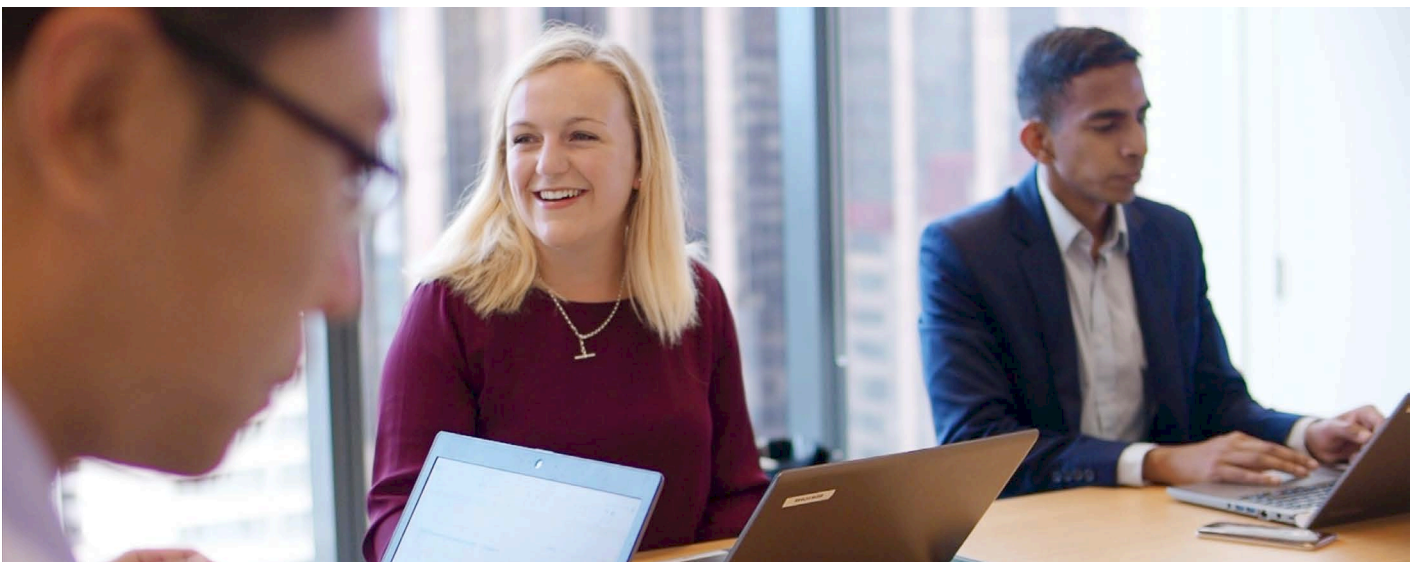
What impact will you make?
careers.deloitte.com

It's your future. How far will you take it?

Do you want to make an impact in your career? Then start as you mean to continue with Deloitte, we're right here to support you with your development and professional qualifications along the way.

Everyone who joins Deloitte can expect first-class training that continues throughout your career. Naturally, the content of your training depends on your role. But you can be sure you'll discover all kinds of new business and technical skills, as well as everything you need to do your job and progress in your career. We provide the right kinds of tools and training through mentoring and peer support to ensure you achieve your career goals and success.

Deloitte also offers you the opportunity to continue developing your career with ongoing professional qualifications and development to ensure you reach your full career goals and potential. Continue reading to find out about the qualifications on offer and how Deloitte supports you to get there.



Chartered Accountants Programme Australia and New Zealand

What is the Chartered Accountants Programme?

The Chartered Accountants Programme (CA) is completed by those aspiring to be chartered accountants through Chartered Accountants Australia & New Zealand (CAANZ) with a member base of over 117,000 people. CAANZ is part of the Global Accounting Alliance (GAA), meaning it is well regarded all over the world and opens more doors for international work experience. The Programme combines academic study, business and leadership skills training and mentored practical experience.

You will be eligible for the Programme if you complete a CAANZ approved University Degree.

The Programme consists of three years of University study and three years practical experience combined with undertaking the Programme modules below.

The Programme is typically completed by our people within Audit, Tax & Private, Corporate Finance, Risk Advisory, Recovery and Internal Finance. CAANZ is the predominant accountancy qualification at Deloitte, with over 200 of our people undertaking it at any one time.

What does the Programme involve?

The Programme comprises five modules:

Audit and Assurance

Understanding an entity, its environment and being able to identify and evaluate the relevant risks it is exposed to, are critical to business sustainability. You'll assess how these risks impact the financial reports

and recommend appropriate controls and actions to mitigate the risks.

Financial Accounting and Reporting

This module navigates the regulatory environment around financial reporting. It delivers an understanding that goes beyond just the preparation of numbers and provides meaning to what is represented in the financial reports. You'll extend your understanding as well as your ability to apply International Financial Reporting Standards (IFRS).

Management Accounting and Applied Finance

This module gives a holistic view across the business, looking at business data in a whole new way. You'll learn how to analyse, interpret and provide deeper insights to key financial information, allowing better and more informed decision making and improved future competitive position of a business.

Taxation

All businesses require consideration of the impact of relevant taxation laws. You'll examine and apply international tax, capital gains tax, fringe benefit law and GST to real-life case studies.

Capstone

The final module consolidates all of your learning so far. Critical skills such as communication, solving business problems, and how to operate in diverse teams are essential attributes expected of a Chartered Accountant and are the focus of the Capstone module. These attributes are assessed through face-to-face workshops and assessments.

How will Deloitte support me through the Programme?

- Payment of Provisional Membership
- Payment of fees for each module
- Payment of prescribed textbooks and study material
- 14 and a half days paid study leave over the course of the Programme, plus granting an additional three days leave prior to each module exam if required
- A registered CAANZ Deloitte mentor to provide direction and support
- Study resources and access to information hubs
- Expertise from the Firm such as Technical Advisors, Service Line Champions, e-Room access and facilitated study sessions/workshops
- Payment of annual membership fees once qualified

Certified Practising Accountants (CPA) Australia

What is the CPA Australia Programme?

The CPA Programme equips you with the skills to tackle the challenging issues inherent in today's global marketplace. It provides members with an internationally recognised qualification, as well as the opportunity to complete specialist training and continuing professional development. CPA is one of the world's largest accounting bodies with a global membership of more than 155,000 members working in 118 countries around the world, which can open doors if you want to practice overseas.

You will be eligible for the Programme if you complete a CPA approved University Degree.

CPA could be a good option for those who have not studied accounting previously.

What does the Programme involve?

CPA includes four compulsory subjects, two electives and a practical experience component.

Ethics and Governance

Learn the application of ethical principles, together with a strong knowledge of key corporate governance principles and mechanisms.

Financial Reporting

Apply accounting standards, interpret financial reports, and understand the business impacts of financial reports. Strategic Management Accounting Learn how management accounting provides the information critical to the business decision making process. This subject then takes it all one step further

and introduces the role of the management accountant in business strategy. Global Strategy and Leadership In the capstone subject, you will use strategic analysis to address complex business issues in a competitive and uncertain business environment.

Electives

If you have completed recognised studies in taxation and auditing, you can choose any two electives. If you have not completed recognised studies in taxation and/or auditing, you must select Advanced Taxation and/or Advanced Audit and Assurance.

Elective options:

- Advanced Taxation
- Advanced Audit and Assurance
- Financial Risk Management
- Contemporary Business Issues

How will Deloitte support me through the programme?

- Payment of Interim Membership
- Payment of fees for each module
- Payment of prescribed textbooks and study material
- Up to 14 and a half days paid study leave over the course of the Programme, plus granting an additional three days leave prior to each module exam if required
- A Deloitte mentor to provide direction and support
- Payment of annual membership fees once qualified

Professional Legal Studies (Law Profs)

What are Professional Legal Studies?

One of the necessary steps of being admitted to the bar, as set out by the New Zealand Council of Legal Education, is successful completion of Law Profs. Law Profs is offered by two bodies in New Zealand. The College of Law and the Institute of Professional Legal Studies (IPLS). Both professional bodies offer programmes at different times during the year. Each programme consists of on-site and online modules.

You will be eligible to do Law Profs if you have completed a Bachelor of Laws degree or Honours degree approved by the New Zealand Council of Legal Education.

Law Profs is typically completed by our people within Tax.

What do the studies involve?

Law Profs is a competency skills based course, developed and taught by experienced lawyers. The course has practical activities, research tasks, and assessments based on “real life” legal practice scenarios. The curriculum is based on the New Zealand Council of Legal Education regulations.

How will Deloitte support me through the studies?

- Up to 15 days paid study leave
- Payment of course fees
- Payment of Local District Law Society admission fees
- Payment of High Court filing fees



Chartered Financial Analyst Programme (CFA)

What is the Chartered Financial Analyst Programme?

The Chartered Financial Analyst Programme (CFA) is a globally recognised credential offered by the CFA Institute, which provides a strong foundation of advanced investment analysis and real-world portfolio management skills.

You will be eligible to do the CFA Programme if you are in your final year or have completed a Bachelor's degree and have four years professional work experience or a combination of professional work experience and education that totals at least four years.

The CFA Programme is typically completed by our people in Corporate Finance.

What does the Programme involve?

The CFA Programme is a self-study format and is organised into three levels. Each level requires passing a six-hour exam.

The program curriculum increases in complexity as you move through the three levels:

1. Level I - Focuses on a basic knowledge of ten topic areas and simple analysis using investment tools
2. Level II - Emphasises the application of investment tools and concepts with a focus on the valuation of all types of assets
3. Level III - Focuses on synthesising all of the concepts and analytical methods in a variety of applications for effective portfolio management and wealth planning

How will Deloitte support me through the Programme?

- Payment of course fees
- Payment of prescribed textbooks and study material
- Payment of professional body subscriptions



Actuarial study

What is Actuarial study and what does it involve?

Actuaries use their discipline to apply mathematical and statistical methods to assess risk in insurance, finance and other industries.

Those people in our Actuarial Service Line seeking to become Actuaries will undertake the relevant programme of study.

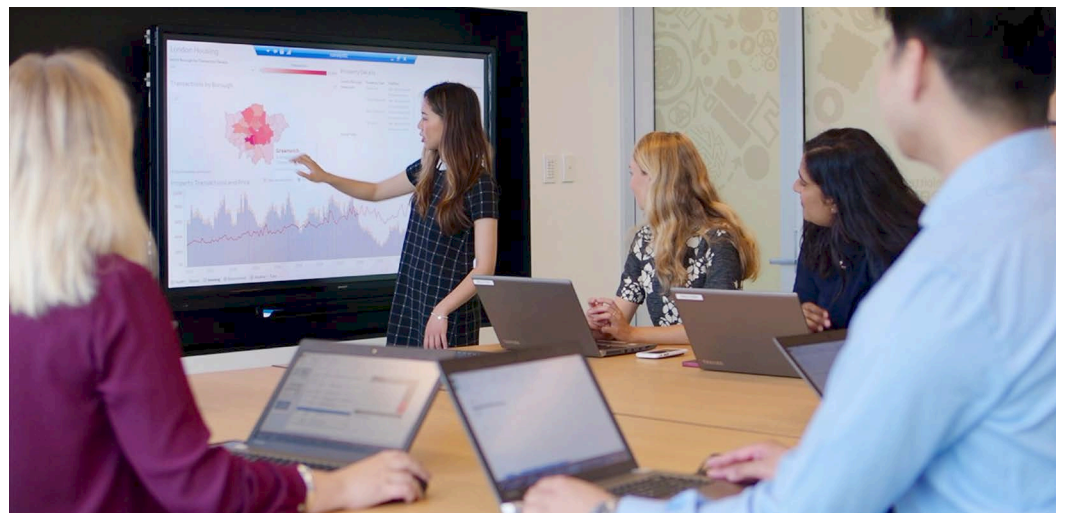
The New Zealand Society of Actuaries does not offer its own education programme, therefore students study through overseas professional bodies. Deloitte supports Australian, UK and US Actuarial study, although most of our people undertake the Australian study.

Before undertaking this study, you must meet the UK, Australian or US Actuarial requirements and be a member of the relevant Actuarial professional body.

The path to becoming an Actuary is not for the faint hearted. The programme involves up to 15 exams, depending on the professional body you choose to study with and can easily take upwards of nine years to complete.

How will Deloitte support me through the study?

- Payment of study costs including resources (varies depending on what programme you choose to study through)
- Up to 36 days paid study leave per year (varies depending on what programme you choose to study through)
- Assignment of a study mentor within the Firm



CIA/CISA/CISSP/CFE study

What are these studies and what do they involve?

The following study is relevant for our people within Risk Advisory:

Certified Internal Audit (CIA)

CIA is offered through The Institute of Internal Auditors (IIA's). CIA sets the global standard in Internal Auditing and is a 3 part process for establishing your foundational core, including four exams. The CIA is the only globally accepted designation for internal auditors and the standard by which individuals demonstrate their professionalism in internal auditing. The CIA journey begins with a focus on The IIA's International Standards for the Professional Practice of Internal Auditing and aspects of mandatory guidance. The study continues with a focus on managing an internal audit project and culminates with concepts related to internal control, risk, governance, and technology.

Certified Information Systems Auditor (CISA)

The CISA designation is offered through ISACA and is a globally recognised certification for information security audit control, assurance and security professionals. Being CISA certified showcases your audit experience, skills and knowledge, and demonstrates you are capable to assess vulnerabilities, report on compliance and institute controls within the enterprise.

There are five steps to obtaining your CISA:

1. Registering for the exam
2. Preparing for the exam

3. Taking the exam
4. Applying for certification
5. Maintaining the certification

Certified Information Systems Security Professional (CISSP)

CISSP is offered through the International Information System Security Certification Consortium. CISSP is an objective measure of excellence and a globally recognised standard of achievement. The CISSP draws from a comprehensive, up-to-date, global common body of knowledge that ensures security leaders have a deep knowledge and understanding of new threats, technologies, regulations, standards, and practices. The CISSP is an exam which tests competence in the 8 domains of the CISSP:

1. Security and Risk Management
2. Asset Security
3. Security Engineering
4. Communications and Network Security
5. Identity and Access Management
6. Security Assessment and Testing
7. Security Operations
8. Software Development Security

Certified Fraud Examiner (CFE)

CFE is offered through Association of Certified Fraud Examiners. To earn the CFE credential, you must pass an exam that focuses on the four major disciplines that comprise the fraud examination body of knowledge: Fraud Prevention & Deterrence, Financial Transactions & Fraud Schemes, Investigation and Law.

How will Deloitte support me through any of these qualifications?

- Payment of enrolment and exam fees
- Payment of prescribed textbooks and study material
- Paid study leave:
 - CIA – one day paid study leave plus ½ day exam sitting for each of the four exams whether sat separately or in the same month i.e. a total of six days study leave for all of the four exams
 - CISA and CISSP – two days paid study leave (plus exam sitting)
 - CFE – a total of four days paid study leave (includes exam sitting) for all four sections of the exam
- Payment of professional body subscriptions

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