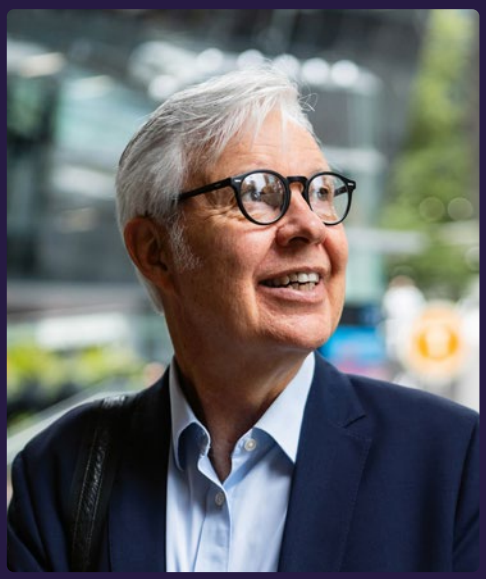
CHARTERED ACCOUNTANTS
AUSTRALIA + NEW ZEALAND

Difference Makers.





Your perspective. Our future.

2025 CA ANZ Members Diversity, Equity and Inclusion Survey Report

Acknowledgement of Traditional Owners

Chartered Accountants ANZ acknowledges the land throughout Australia as Traditional Lands of the Aboriginal and Torres Strait Islander peoples and we respect their spiritual relationship with their Country and to their Elders past and present.

We also acknowledge them as the custodians of the Land and Waters, and that their cultural and heritage beliefs are important to Aboriginal and Torres Strait Islander peoples today.

Te Tūtohu i te Tangata Whenua

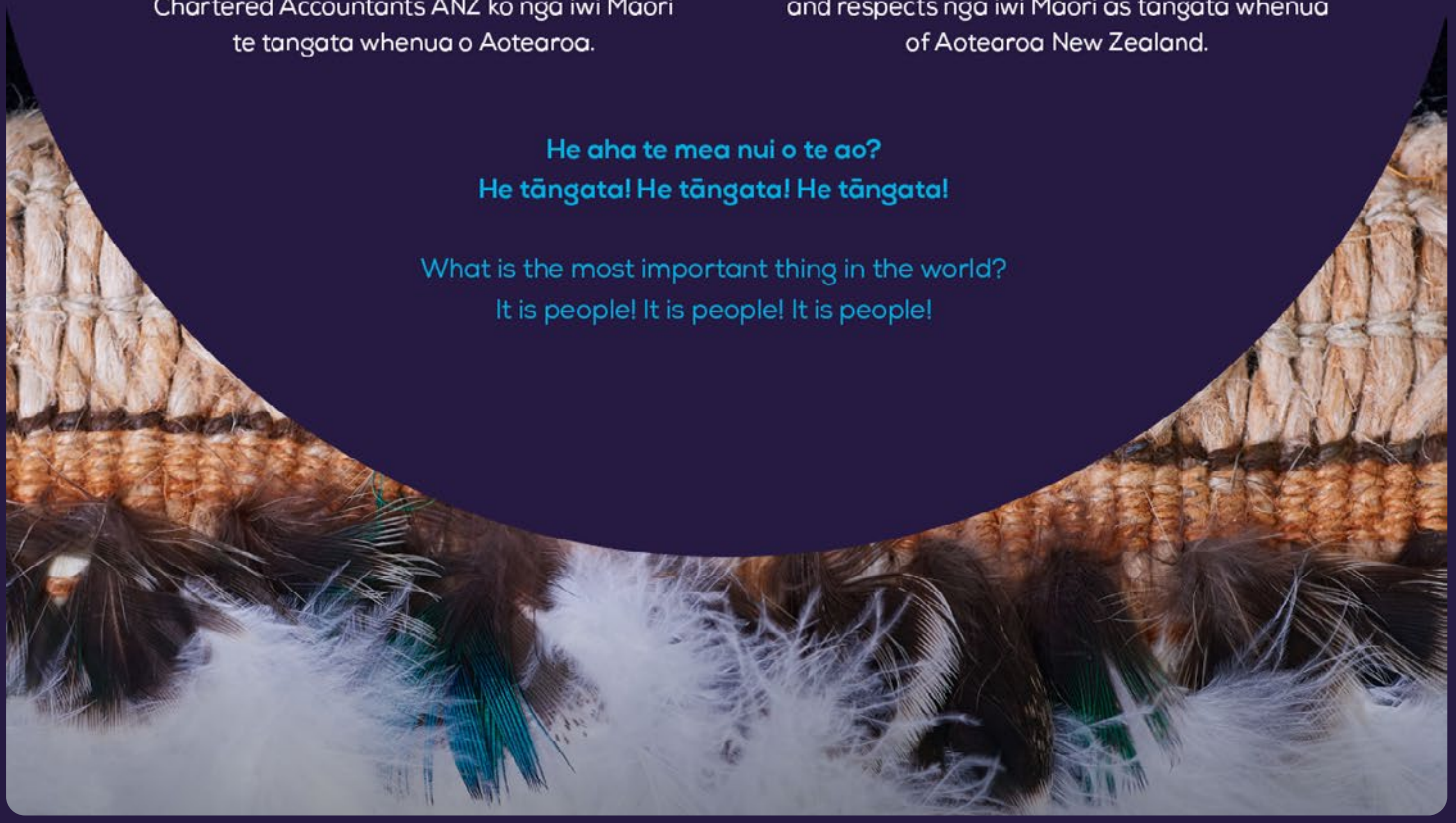
Nō roto mai i te kauanuanu, e tūtohu ana a Chartered Accountants ANZ ko ngā iwi Māori te tangata whenua o Aotearoa.

Acknowledging Tangata Whenua

Chartered Accountants ANZ acknowledges and respects ngā iwi Māori as tangata whenua of Aotearoa New Zealand.

He aha te mea nui o te ao?
He tāngata! He tāngata! He tāngata!

What is the most important thing in the world?
It is people! It is people! It is people!



Ainslie van Onselen, CEO,

Chartered Accountants Australia and New Zealand

Your perspective. Our future.

Thank you to the 1,932 members who completed our biennial Diversity, Equity and Inclusion Survey. This year's report arrives at a time of global uncertainty. As Te Uru Tāngata Centre for Workplace Inclusion in Aotearoa New Zealand reminds us:

"In times of ambiguity, downturn and social division, inclusion is the lever that helps keep teams engaged, customers connected, and businesses adaptable. The question is not whether we can afford to prioritise diversity, equity and inclusion in a downturn. The question is whether we can afford not to."

Our Royal Charter calls for CA ANZ to do "all such things as may advance the profession of accountancy…" including in relation to industry, commerce, education and the public service.

This is why we aspire for the profession to be a magnet for diverse talent, attracting and retaining people with a range of lived experiences, fresh perspectives and innovative thinking.

At CA ANZ, our commitment to diversity, equity and inclusion is grounded in a clear business imperative: ensuring the long-term sustainability and relevance of the accounting profession. This survey's robust measurement provides data required to deliver on this commitment, highlighting progress and areas needing improvement.

A fair and inclusive culture is not just good practice; it is a strategic advantage. It aligns with the expectations of the next generation and enables all of our 140,000 members to thrive.

The findings of this year's survey provide both reassurance and a call to action.

Firstly, it's encouraging that more than three quarters of respondents told us their organisation values diversity of thinking, background and experience, and is committed to creating an inclusive workplace culture. We found that employees who feel they belong and are valued report higher levels of job satisfaction, proving that inclusion is good for people and good for business. The data also shows that most negative behaviours experienced by respondents in the workplace have declined since 2021.

However, women continue to experience all types of negative behaviours including sexual harassment, bullying, and being unfairly spoken over, at higher rates than men.

First and foremost, we need to prevent harm to people, but we also need to ensure our profession is safe, respectful and inclusive so it can appeal to a broad pool of talent. With women representing 51% of our provisional members compared to 43% of our full members, it is clear that the demographic sands of the profession are shifting. It is imperative for us to collectively address the issues facing women if we are to retain and develop key talent within the profession.

While reports of discrimination have decreased overall, significant concerns also remain with member groups experiencing ageism, LGBTQIA+ exclusion and sexism. Ageism continues to be the most prevalent form of discrimination, affecting both older and younger respondents, especially in Australia, where younger women report particularly high levels.

The potential for adverse impact on people and business is clearly illustrated by the finding that one in five of respondents who are women working in corporate Australia indicated they are likely to leave their current industry due to a lack of inclusion, and/or discriminatory experiences.

As CEO, I want to reaffirm our unwavering commitment to safety, respect, and inclusion in our profession. Any level of sexual or physical harassment is unacceptable. While these behaviours are less common, they still occur.

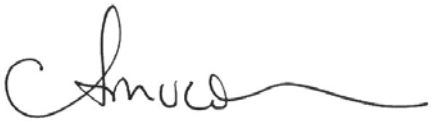
Encouragingly, most respondents believe inappropriate behaviour would be addressed in their workplace. However, data suggests that not all employers foster a culture where speaking up is encouraged. This is why we must continue to strengthen the policies and practices that protect our people.

Flexible working remains an important issue. Although respondents report that most (91%) of organisations offer it, fewer managers actively support it, and even fewer employees feel confident it won't affect their career progression. This disconnect tells us that flexibility must be more than a policy; it's application must be part of a healthy culture.

I'm also encouraged to see nearly 60% of our members supporting CA ANZ to prioritise at least one diversity, equity and inclusion initiative. Education, advocacy, and practical tools were the most supported areas. Notably, support is strongest among women who represent 45% of our members, and younger respondents who represent the next generation of our profession, reminding us that our future depends on creating a workplace where everyone feels seen, heard, and valued.

Given our strategic aspiration to be a magnet for diverse talent, CA ANZ will continue to incorporate diversity, equity and inclusion initiatives alongside key technical competencies.

Thank you again to everyone who contributed to this important research. Your perspective truly shapes our future.



Ainslie van Onselen LLB MAppFin GAICD
Chief Executive Officer
Chartered Accountants Australia and New Zealand

Executive summary

Between May and June 2025, Chartered Accountants Australia and New Zealand (CA ANZ) conducted its third biennial Diversity, Equity and Inclusion Survey, with 1,932 members participating. The findings, alongside other data points available to CA ANZ, offer valuable insights into members' experience of inclusive workplace culture, career progression, leadership, flexible working and the diversity of our profession.

Why is diversity, equity and inclusion important?

Diversity, equity and inclusion is important because there is evidence it:

- enables a sustainable future for our profession;
- allows access to the best talent from a wider talent pool;
- builds connection with an increasingly diverse client base;
- ensures all members are welcomed and included;
- retains talent in our profession;
- fosters strong employee engagement;
- acts as a catalyst for innovation and better problem solving;
- improves decision-making;
- equips organisations to mitigate risk;
- positions organisations to navigate volatility and adapt to change; and
- enables higher employee performance.

Research purpose and design

The purpose of the survey was to provide a robust evidence base to:

- guide our strategic aspiration to be a magnet for diverse talent;
- understand what is required to support all our members and equip them for success; and
- identify inclusion gaps as a step towards fostering a fair, respectful and safe profession.

Responses were weighted to reflect CA ANZ's membership by country and organisation type. The sample size allows for a 2% margin of error at a 95% confidence level.

Some member groups were underrepresented in this survey, including women in Australia and younger members overall.

For details on the survey methodology, please refer to the Methodology section of this report.

Inclusive workplace culture

More than three-quarters of respondents said their organisation values diversity of thinking, background and experience and is committed to inclusion.

We found that feeling valued and having a sense of belonging are strongly correlated to reports of job satisfaction.

Most respondents feel they belong and are valued, however inclusion gaps persist. Younger members, LGBTQIA+ individuals and women reported lower levels of belonging and feeling valued.

Women respondents are more than 2.5 times as likely as men to experience sexual harassment; 13% of women reported experiencing sexual harassment in the past five years compared to 5% of men. Most negative behaviours experienced by respondents have declined since 2021, but they persist, and while most respondents believe inappropriate behaviour would be addressed, not all employers foster a culture where speaking up is encouraged.

Ageism remains the most prevalent form of discrimination, affecting both older and younger members over the past five years of their career. Other groups of members experience sexism and LGBTQIA+ exclusion.

Inclusive careers

Most respondents reported inclusive behaviours that support career progression. Key indicators such as fair hiring, equal access to development and fair performance evaluation received strong agreement. However, one in five respondents said they lack access to mentors and role models in senior positions.

Perceptions that success in accounting is based on who you know rather than what you know is declining, but not for all member groups. Women and younger respondents are among those who feel that connections still play a dominant role.

Inclusive leadership

Experiences of inclusive leadership behaviours were generally positive. Most respondents agreed that managers work effectively with diverse teams, hire and promote inclusively, and encourage diverse perspectives. However, some respondents disagreed across key indicators, including psychological safety to voice a contrary opinion, suggesting inclusive leadership is not yet universal.

Spotlight on flexible working

Flexible working arrangements are available to 91% of respondents, with almost as many using them, often to accommodate personal circumstances.

However, there is somewhat of a disconnect between policy that backs flexible working and a culture that reinforces the policy, with fewer reporting that their manager supports and role models flexible working, or believing that flexible working arrangements do not restrict career progression.

Diversity, equity and inclusion initiatives among employers

The most common initiatives reported were processes to address unacceptable behaviour and ensure fair hiring practices. However, nearly a quarter of all organisations, and nearly half of small organisations (2-20 employees) had no diversity, equity and inclusion initiatives in place. The absence of key policies and processes presents risks for those organisations.

Diversity in our profession

Some groups remain underrepresented in our profession compared to the general population, including Aboriginal and Torres Strait Islander members in Australia, and Māori and Pasifika members in Aotearoa New Zealand. Rainbow communities have a strong minority representation, at similar levels reported in the 2023 New Zealand Census, and by the Australian Bureau of Statistics in 2022. Half of all respondents reported carer responsibilities. A quarter of respondents speak a language other than English, and 6% require cultural or religious accommodations at work. Sixteen per cent of respondents identify as neurodivergent or unsure, and 20% report having a disability or medical condition, most of which are invisible.

CA ANZ's role supporting diversity, equity and inclusion

Nearly 60% of respondents believe CA ANZ should prioritise at least one diversity, equity and inclusion initiative. The most supported actions were related to education, advocacy and providing tools and resources. Support for CA ANZ's focus on diversity, equity and inclusion was significantly higher among women (79%) and younger members (71%).

Demographic shifts in the respondent pool (a lower proportion of women and younger members responded to the survey in 2025) may have contributed to a shift in the perspective that diversity, equity and inclusion should not be a focus for CA ANZ compared to other years. A third of all respondents felt diversity, equity and inclusion should not be a focus for CA ANZ, with the main rationale offered for this perspective that it falls outside of CA ANZ's scope. However, just 11% of women and 16% of respondents aged 18-34 agreed that diversity, equity and inclusion should not be a focus and, as highlighted elsewhere in this report, these segments are the most likely to experience ageism, sexual harassment, physical harassment or violence in the workplace.

Nearly 60% of respondents believe CA ANZ should prioritise at least one diversity, equity and inclusion initiative.

60%

Half of all respondents reported carer responsibilities.

50%

A quarter of respondents speak a language other than English.

25%

Why is diversity, equity and inclusion important?

Enables a sustainable future for our profession

Our profession must be a magnet for diverse talent to ensure we can continue to support the economies and communities we service.

Enrolments in accounting degrees have halved since 2018, and while there are early signs these trends may be stabilising, there is an ongoing shortage of accountants in Australia and New Zealand that cannot be filled by local talent.

In Australia, demand for accountants is forecast to increase by around 16,000 by 2029, and a shortage of around 6,000 accountants is forecast by 2030. Increased demand for audit and finance professionals is also expected. (Victoria University for Jobs and Skills Australia, 2024 and Future Skills Organisation, 2024.) In New Zealand, Infometrics projects there will be more than 15,000 accountancy job openings by 2030 that will be required to be filled. (Infometrics, 2024.)

In 2024, CA ANZ successfully advocated in Australia to include 10 accounting, audit and finance occupations on the Core Skills Occupation List for temporary migration to fill local workforce gaps. (CA ANZ 2024.)

Allows access to the best talent from the total talent pool

Several groups are underrepresented in our membership compared to the general population, highlighting talent to whom we may not have given enough focus previously.

Looking to Indigenous communities as an example, Aboriginal and Torres Strait Islander peoples represent 3.8% of the Australian population with an average age of 24 years, yet make up only 0.45% of our members. (Australian Bureau of Statistics Census, 2021.)

Similarly, Māori represent 17.8% of the population in Aotearoa New Zealand, with an average age of 27 years, but account for just 3.3% of our members. (Stats NZ Census, 2023.)

Builds connection with increasingly diverse client base

A team that includes a member who shares a client's ethnicity is 152% more likely than another team to understand that client. (Harvard Business Review, 2013.)

Reflecting the communities we serve allows us to build stronger connections with a broader client base through shared language and/or cultural understanding, including within fast-growing Indigenous economies.

In Australia, the Aboriginal and Torres Strait Islander business ecosystem generates $16 billion in revenue and $4.2 billion in wages, employing 116,715 people across 13,693 active businesses. (Dilin Duwa in partnership with Australian Bureau of Statistics, 2024.)

The contribution of Te Ōhanga Māori, The Māori Economy to GDP is $32 billion (8.9%), with an asset base of $126 billion representing 85% growth over five years. (Ministry of Business Employment and Innovation, 2024 p5).

Ensures all members feel welcome and included

The demographic sands of our profession are shifting. Women represent 51% of our provisional members (members progressing through the CA Program) compared to 43% of our full members. Members of South-East and North-East Asian ethnicity represent 16% of our full members, compared to 28% of our provisional members. As a profession, we must ensure they all feel welcome and included.

Retains talent in our profession

With a growing shortage of accountants, retaining our talent is critical. Our research shows women accountants working in corporate Australia are twice as likely to leave their industry due to lack of inclusion and/or experiences of discrimination. Addressing equity issues like our profession's gender pay gap of 18% in Australia and 22% in New Zealand is paramount. (CA ANZ Member Remuneration Survey Report, 2024.)

Fosters strong employee engagement

Many key drivers of employee engagement are related to inclusive work practices. These include having a manager who cares about the person, opportunities for growth and development, and feeling that one's opinions count. (Gallup Q12 Engagement Survey.)

Acts as a catalyst for innovation and better problem solving

Diverse management teams are more innovative than less diverse teams across different countries, industries and organisation sizes. Their companies find unconventional solutions to problems and generate more and better ideas, with a greater likelihood that some of them will become market winners. As a result, they outperform their peers financially. (Boston Consulting Group, 2018.)

Improves decision-making

Research shows that diverse teams make better decisions more frequently than homogeneous teams. (Cloverpop in Forbes Magazine, 2021.) Additional studies report that women joining boards improve decision-making due to their thorough preparation, being more prepared to ask questions, and generating discussion. (Harvard Business Review, 2023.)

Equips organisations to mitigate risk

This research shows that less than half of respondents believe their organisations have a clear process to address instances of sexual harassment, bullying, and discrimination. In addition, 8% of respondents have experienced sexual harassment at work in the past five years, and 7% of respondents would not feel comfortable speaking up if they observed or experienced inappropriate behaviour. Apart from the distressing and damaging impact on individuals, negative behaviours present reputational and retention risks to organisations. Inclusive policies, procedures and organisational cultures that encourage reporting and support upstanders are better equipped to mitigate those risks.

Positions organisations to navigate volatility and adapt to change

Operating in an echo chamber where there is 'group think' - everyone brings a similar perspective and dissent is a rarity - may ensure a comfortable and expedient environment but carries inherent dangers, particularly during times of volatility and change. If everyone shares the same blindspot, mistakes may go unnoticed until it's too late, and opportunities are missed. Similar perspectives may lead to fewer ideas generated or alternative solutions considered and create knowledge gaps.

Enables higher employee performance

Global research reports that 87% of New Zealand workers interviewed and 84% of Australian workers interviewed believe they perform better at work when they feel a sense of community with their colleagues. (Randstad Workmonitor Report, 2025.) Additionally, a global survey including Australia and New Zealand showed that organisations with the strongest representation of women and ethnic diversity on their executive teams financially outperformed those with the lowest representation by 39%. (McKinsey Diversity Matters Even More, 2023.)

Research purpose and design

Purpose

Your perspective. Our future. CA ANZ runs biennial Diversity, Equity and Inclusion Surveys because we aim to:

- guide our strategic aspiration to be a magnet for diverse talent;
- understand what is required to support all our members and equip them for success; and
- identify inclusion gaps to foster a fair, respectful, safe and welcoming profession.

Methodology

CA ANZ ran the survey between 21 May and 8 June 2025, using the Qualtrics platform, and conducted the data processing and analysis. This is the third CA ANZ Members Diversity, Equity and Inclusion Survey, following previous surveys in 2021 and 2023.

The findings presented in this report are based on responses received from the survey participants. As with any survey, the sample size and composition can influence the outcomes. The robust **sample size of n=1,932** for this report allows for a margin of error of 2% at the 95% confidence level. Demographic factors in the respondent pool, such as gender and age, may impact the overall results and year on year comparisons.

While efforts have been made to ensure accuracy and representativeness, the insights in this report should be interpreted as indicative rather than definitive. They provide valuable directional guidance but may not exactly reflect the full diversity of experiences across the broader membership. For example, some member groups were underrepresented in this survey, including women in Australia and younger members overall. While this may have a minor influence on some overall survey findings, the sample sizes for each group remain statistically robust, and we can confidently detail their experiences in this report.

We also use this survey data in conjunction with other data sources such as our Remuneration Survey, Member Satisfaction Survey and membership subscription data to understand our inclusion gaps, elevate member experience and enhance attractiveness of the profession.

Composition of survey respondents

Gender composition of survey respondents

Women respondents were underrepresented in the survey compared to our membership data **in Australia** (36% versus 43%) and men respondents were correspondingly overrepresented (62% versus 57%).

Gender identity (AU)	% of membership	% of respondents	# of respondents
Man	57%	62%	620
Woman	43%	36%	362
A different term	0.01%	2%	20

(n=1,002)

Note: Percentages in this report may not add up to exactly 100% due to rounding of individual figures. Membership data is sourced from annual subscriptions, and respondent data is sourced from the Diversity, Equity and Inclusion Survey.

The gender representation of survey respondents closely reflects the membership base **in New Zealand.**

Gender identity (NZ)	% of membership	% of respondents	# of respondents
Man	52%	51%	355
Woman	48%	47%	329
A different term	0.01%	2%	13

(n=697)

Note: Percentages in this report may not add up to exactly 100% due to rounding of individual figures. Membership data is sourced from annual subscriptions, and respondent data is sourced from the Diversity, Equity and Inclusion Survey.

Age composition of survey respondents

There was a notable underrepresentation of younger members and a corresponding overrepresentation of older members among survey respondents in comparison with our membership age profile.

Age	% of membership	% of respondents
18-34 years	29%	9%
35-44 years	29%	18%
45-54 years	21%	29%
55-64 years	13%	28%
65+ years	8%	17%

(n=1,929)

Note: Percentages in this report may not add up to exactly 100% due to rounding of individual figures. Membership data is sourced from annual subscriptions, and respondent data is sourced from the Diversity, Equity and Inclusion Survey.

Weighting

Responses were weighted to reflect CA ANZ membership data by country and organisation type.

Country	% of respondents	Weighting
Australia	55%	69%
New Zealand	38%	23%
Overseas	7%	8%

(n=1,932)

Organisation type	% of respondents	Weighting
Corporate	37%	34%
Practice	34%	38%
Public Sector	19%	11%
Other	10%	18%

(n=1,932)

Note: Percentages in this report may not add up to exactly 100% due to rounding of individual figures.

Glossary

To ensure consistency in understanding, we have included a glossary of some key terms used throughout this report.

Diversity

The presence of differences within a given setting. In the workplace, this can include differences in age, gender, ethnicity, sexual orientation, neurodiversity, disability status, religion, and socioeconomic class, amongst other characteristics.

Equality

Providing everyone, regardless of background, with the same allocation of resources and support. Equal treatment sounds fair, and it is, if everyone starts from the same place.

Equity

Ensuring systems and processes are fair, and resources are allocated appropriately to address disadvantages and barriers to access. Equity is not about 'special rules' for some, it's about providing equal opportunities for everyone.

Inclusion

Fostering a fair, respectful, safe and welcoming workplace where people feel comfortable to be themselves and experience a sense of belonging. Inclusive leadership is smart leadership, because it enables everyone to thrive and contribute their best work.

Meritocracy

A system that is based on achieving success through ability and talent. This concept is often positioned at odds with diversity, equity and inclusion, but real meritocracy requires the elimination of systemic biases that disproportionately hinder some groups. It depends on inclusive practices to enable everyone with the necessary ability and talent an opportunity to succeed.

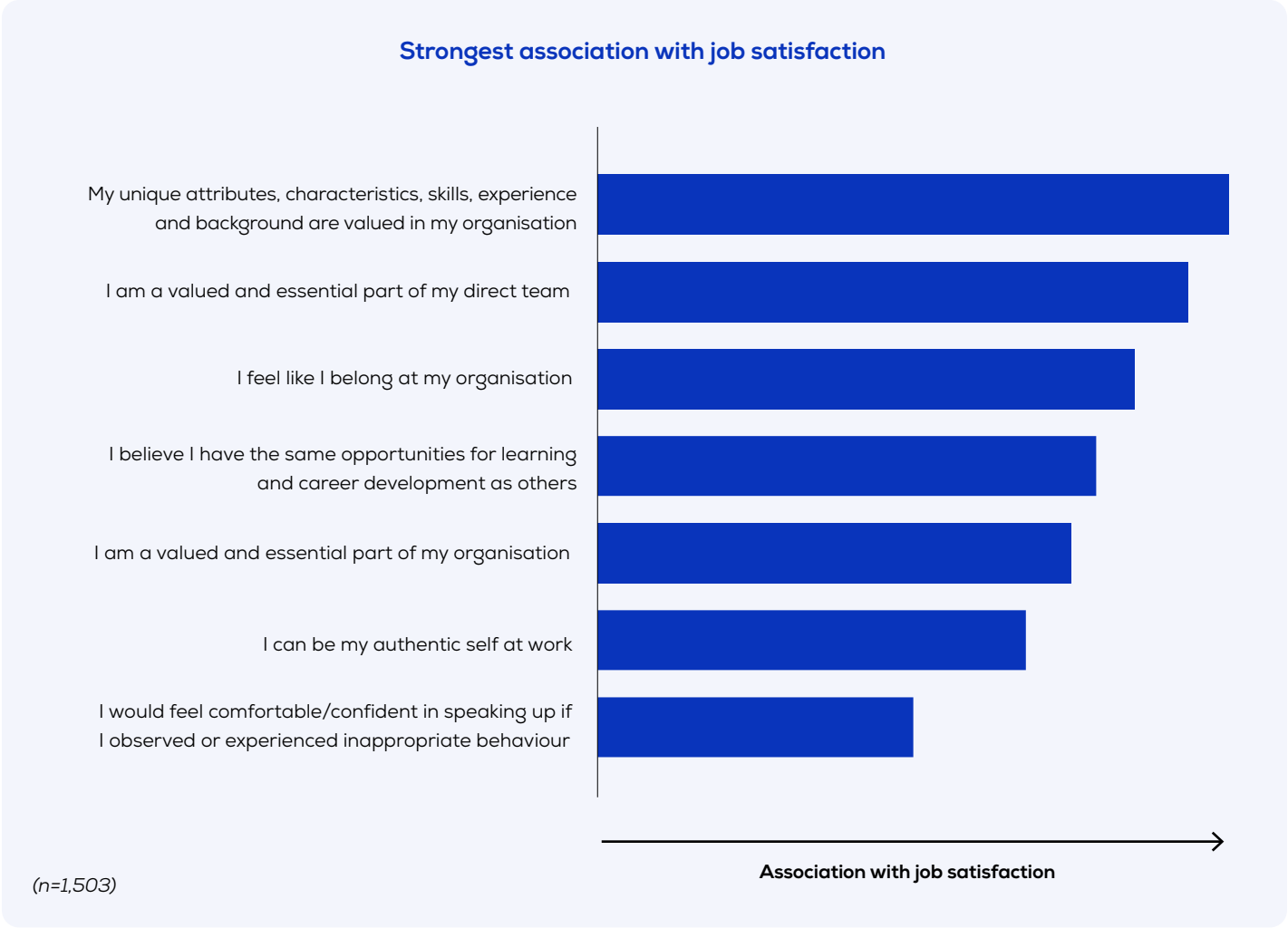
Inclusive workplace culture

We asked respondents to share their experiences of inclusive workplace culture, including the extent to which they feel a sense of belonging and safety, and whether they feel valued and respected at work.

More than three quarters of respondents told us their organisation values diversity of thinking, background and experience, and is committed to creating an inclusive workplace culture. (n=1,497)

Employees who feel they belong and are valued are more satisfied with their jobs.

We found there is a **strong association** between feeling valued, feeling like you belong, and job satisfaction.



(n=1,503)

Most respondents feel they both belong and are valued, but inclusion gaps remain.

More than three quarters of respondents feel they belong, and a similarly high proportion feel they are valued, but these perceptions are lower among younger respondents, LGBTQIA+ individuals, and women. This highlights some identity-based gaps and signals where equity measures are more likely to be needed.

(n=1,503)

	Age					LGBTQIA+ *			Gender		Overall
	18-34 years	35-44 years	45-54 years	55-64 years	65+ years	No	Unsure	Yes	Man	Woman	
I am a valued and essential part of my direct team	85%	90%	89%	88%	93%	89%	82%	83%	90%	89%	**89%**
My unique attributes, characteristics, skills, experience and background are valued in my organisation	82%	77%	78%	82%	94%	82%	75%	72%	84%	78%	**82%**
I feel like I belong at my organisation	74%	76%	81%	81%	90%	81%	70%	73%	83%	77%	**80%**
I believe I have the same opportunities for learning and career development as others	74%	75%	73%	77%	87%	77%	73%	70%	81%	70%	**77%**
n=	*165*	*350*	*556*	*536*	*322*	*1,684*	*20*	*102*	*1,067*	*732*	*1,932*

**Survey question: Do you identify as LGBTQIA+ or a member of the Rainbow communities?*

Key

- well above average (5+ percentage points above avg)
- above average (3-4 percentage points above avg)
- average (+/- 2 percentage points)
- below average (3-4 percentage points below avg)
- well below average (5+ percentage points below avg)

Reports of most negative behaviour have continued to decline.

Reports of negative behaviour

Note: Some statements do not have a 2021 comparison due to a change in questions.

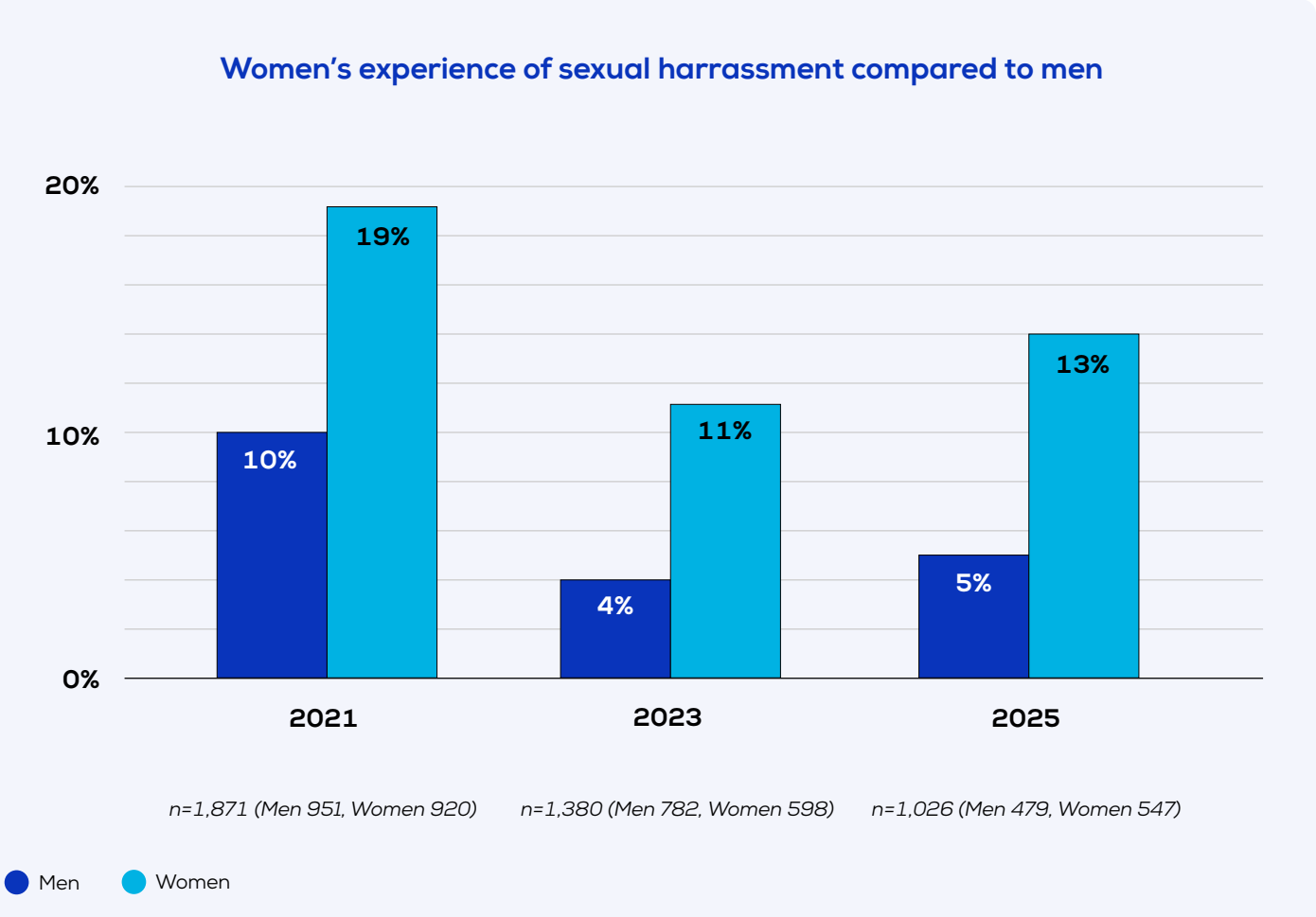
The collective data suggests that reports of negative behaviour experienced by respondents in the workplace have declined since 2021. With three survey cycles conducted over five years it is too early to call this a trend, but the overall decline in reported negative behaviours is a positive sign.

However, in 2025, women report experiencing all negative behaviours at a greater rate than men. Women are:

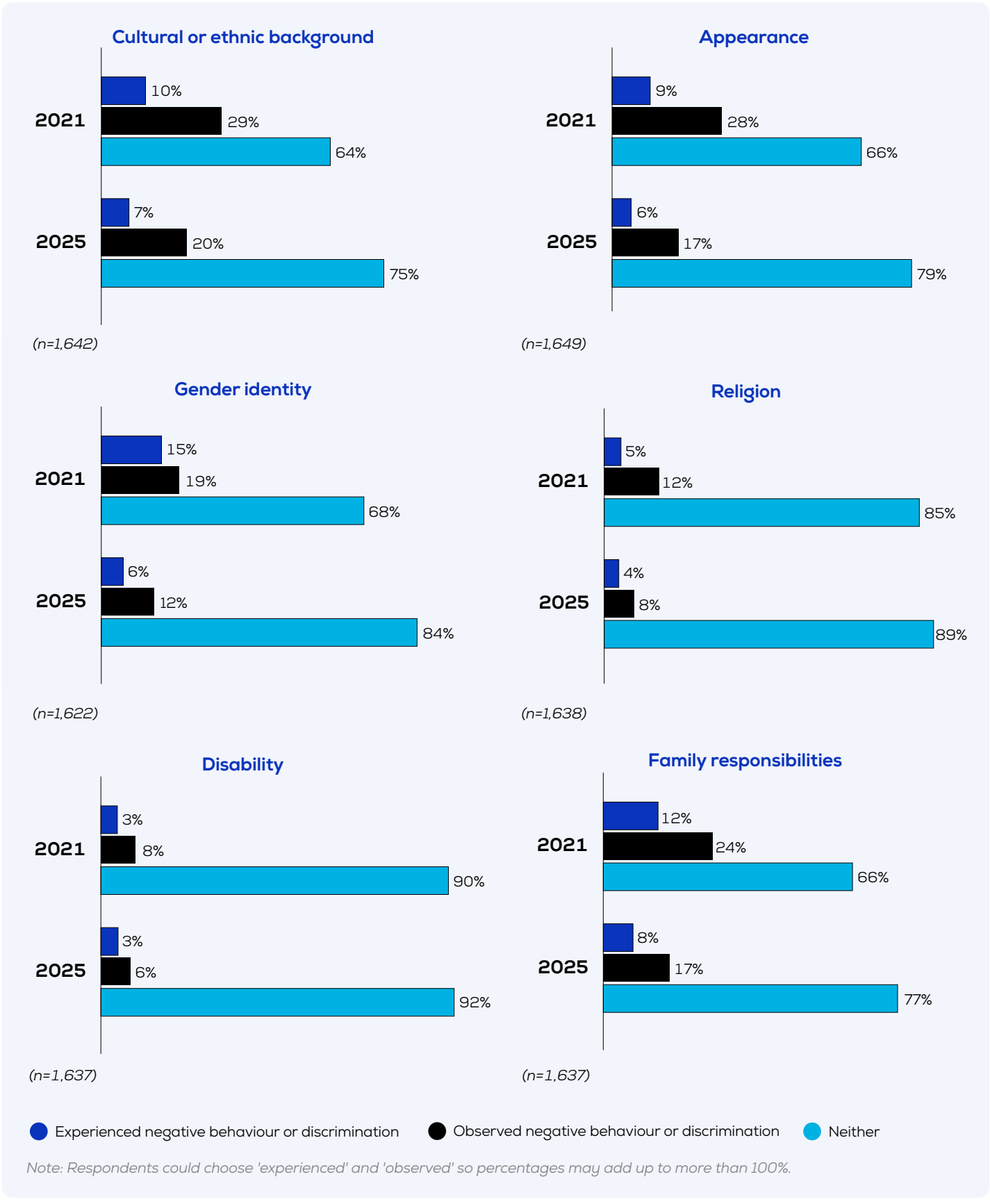
- **more than 2.5 times** as likely to report experiencing sexual harassment;
- **twice** as likely to report experiencing physical harassment or violence; and
- **more than 1.5 times** as likely to report being bullied, unfairly spoken over or not listened to in meetings, and being excluded from events or activities.

Women report experiencing sexual harassment at higher rates than men.

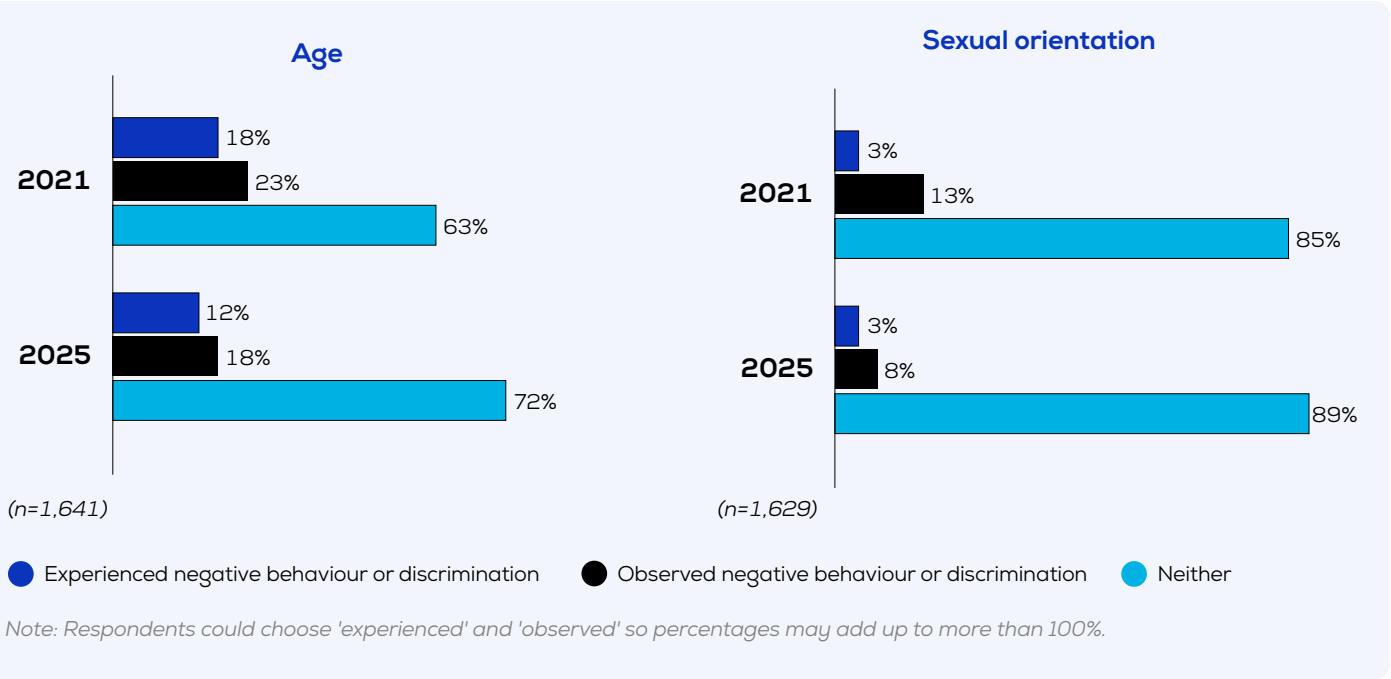
While women's reported experience of sexual harassment has declined since 2021, it persists. In 2025, 13% of women respondents reported experiencing sexual harassment in the workplace in the past five years, compared to 5% of men. This data shows there is still critical work to do to make workplaces safer for our members, particularly women.



Experiences and observations of discrimination and negative behaviour based on diversity dimensions have declined over time, however concerns remain.



Note: Respondents could choose 'experienced' and 'observed' so percentages may add up to more than 100%.



Note: Respondents could choose 'experienced' and 'observed' so percentages may add up to more than 100%.

Reports of experiencing or observing negative behaviour or discrimination related to diversity dimensions have decreased overall since 2021. However, it is of significant concern that deeper interrogation of the data reveals experiences of ageism, LGBTQIA+ exclusion and sexism persist for some member groups.

Ageism remains the most prevalent form of discrimination experienced by respondents. While age-related discrimination is **more common for older respondents**, particularly in Australia, there is also a significant spike for younger respondents in Australia, largely driven by **18% of younger women aged 18-34**. (n=77)

While negative behaviour or discrimination based on **sexual orientation** is low overall, concerningly it is experienced by **one quarter of respondents who identify as LGBTQIA+**. (n=97)

1 in 5 respondents who are women in corporate Australia have indicated they are likely or highly likely to leave their current industry due to lack of inclusion and/or experiences of discrimination. This is twice as likely as other respondents. (n=115)

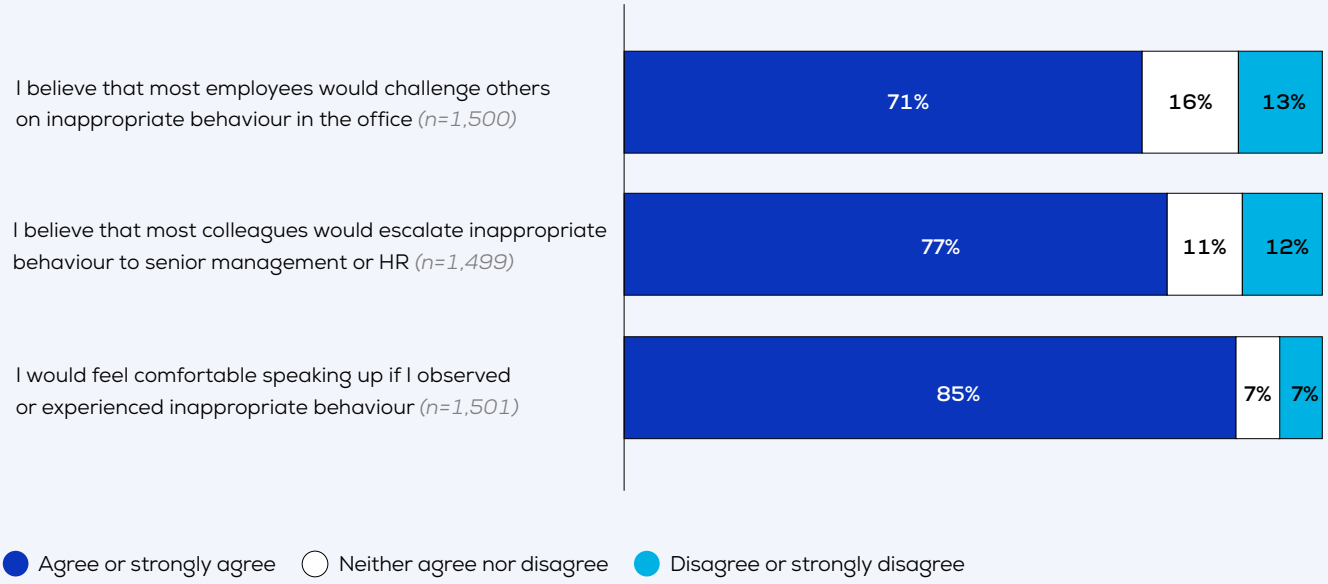
Top discrimination factors experienced by women in corporate Australia include family responsibilities (15%), age (15%), appearance (14%) and gender identity (13%). These figures demonstrate higher levels of discrimination than those experienced by members overall; for example, 8% of all respondents experience discrimination based on family responsibilities. (n=126 | 126 | 126 | 124)

Most respondents believe inappropriate behaviour will be addressed, but there are risks for some employers.

While most respondents believe inappropriate behaviour would be addressed, the data suggests that not all employers foster a culture where speaking up is encouraged. This presents a risk for those employers and highlights the importance of policies and practices that support the psychological safety of those who are considering making a report of inappropriate behaviour.

On the upside, **33%** of respondents have personally experienced a manager or colleague being an 'upstander' by calling out bias or inappropriate comments or conduct in the workplace. (n=1,639)

Dealing with inappropriate behaviour

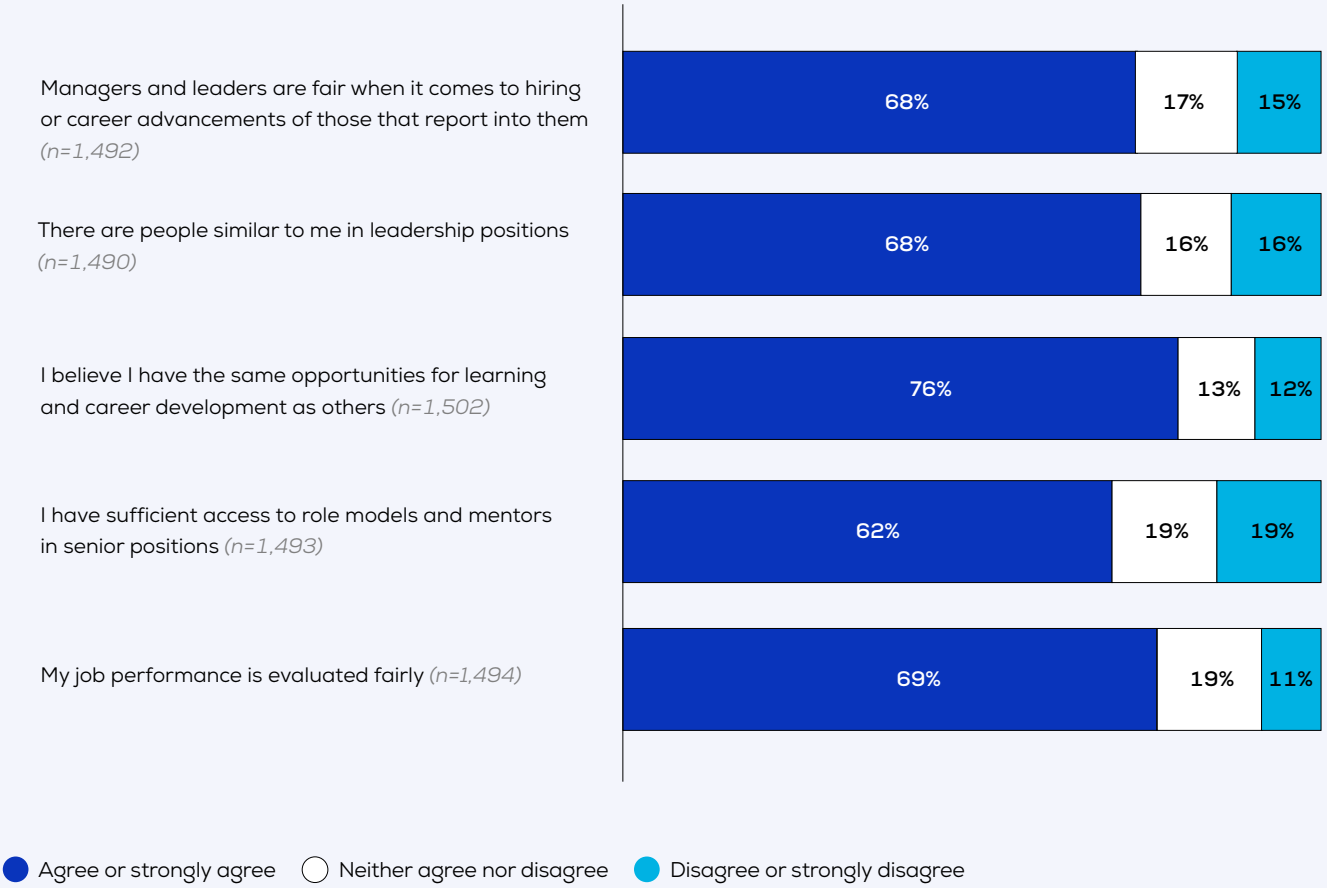


Note: Percentages in this report may not add up to exactly 100% due to rounding of individual figures.

Inclusive careers

Most respondents reported experiencing examples of inclusion within their organisation that typically have a positive influence on career progression.

Experiences of inclusion that can influence career progression



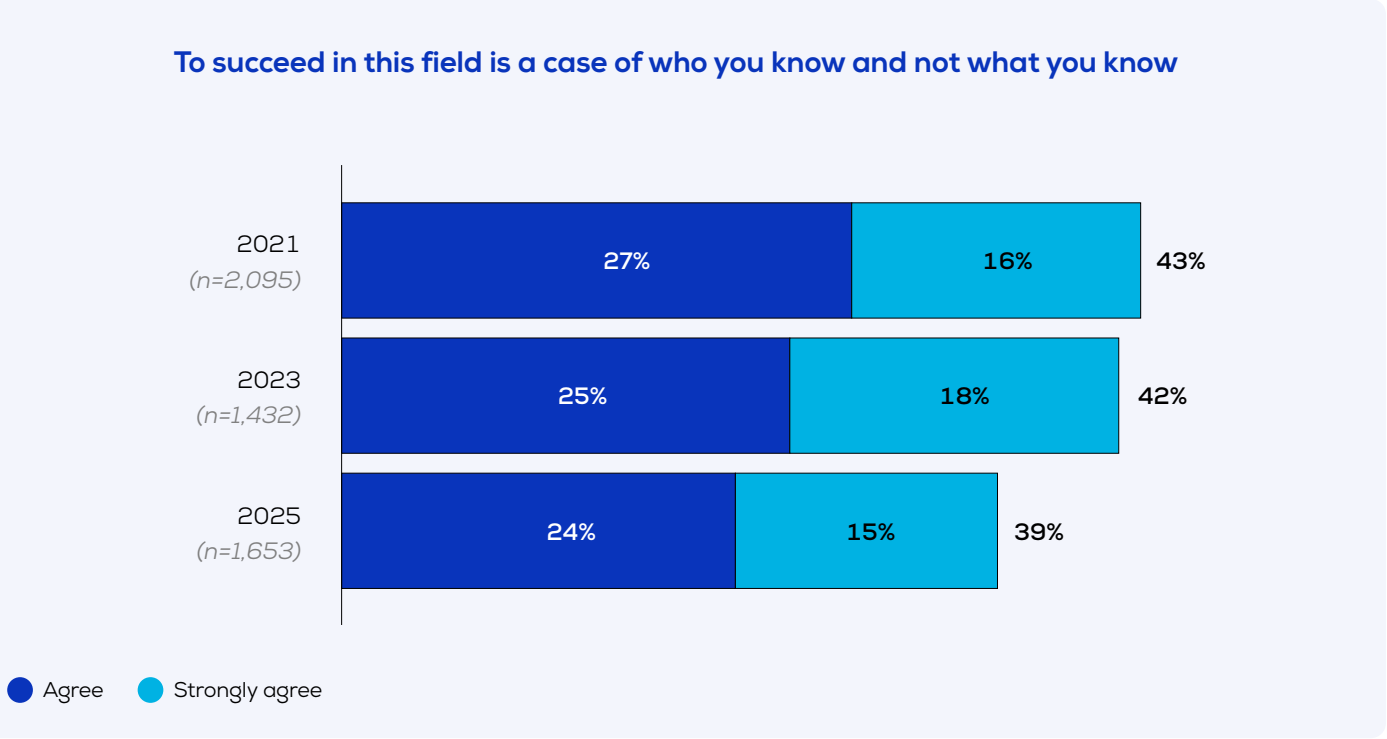
Note: Percentages in this report may not add up to exactly 100% due to rounding of individual figures.

The data shows that most respondents experience inclusive behaviours that support career progression, with strong agreement around fair hiring and performance evaluation, and equal access to development. However, there are groups who do not share this experience, highlighting areas for improvement.

- **55%** of neurodivergent respondents say there are people similar to them in leadership positions compared to **68%** of all respondents.
- Access to role models and mentors in senior positions is a broader issue, with nearly **one in five** of all respondents lacking sufficient access overall, a figure driven by the experience of **one in four** women. This is a critical factor in career development and progression.

These disparities suggest that while inclusion is broadly felt, it is not evenly distributed. (n=123 | 1,444)

There is a decreasing number of members who believe that success in this field depends on who you know, rather than what you know.



It is encouraging to see a downward trend in the belief that personal connections outweigh knowledge in the accounting profession, however this is not everyone's experience. Notably, nearly half of women (47%), those working in the public sector (47%) and younger respondents aged 18-34 years (56%) still feel that connections play a dominant role, highlighting persistent equity concerns in how career advancement in the profession is perceived across different groups. This reinforces the need for employers to address barriers some groups face to ensure genuine 'meritocracy'. (n= 659 | 343 | 157)

Inclusive leadership

Most respondents report experiencing inclusive behaviours from their organisation's leadership.

The data reflects positively on leadership behaviours across the profession, with strong agreement that many managers value diverse perspectives, promote inclusively and foster psychological safety. However, 10-13% of respondents disagree across key indicators, including the ability to voice contrary opinions and access fair career opportunities, which suggest that inclusive leadership is not yet universally experienced.

Flexible working

Robust data on flexible working is an important consideration for employers who may be advocating for return to office following practices introduced during the COVID years. There is a noticeable gap between the number of respondents whose organisation offers flexible working (91%), and those whose manager supports and role models flexible working (73%) or believe it won't restrict career progression (63%).

The most common arrangements were working from home (76%) and flexible start/finish times (69%). Less common, but still notable, were part-time work (19%) and compressed working weeks (16%).

87%

said they work flexibly either on a regular or ad hoc basis.

(n=1,495)

While most respondents have access to and use flexible arrangements, fewer respondents are confident of their manager's support or that flexibility won't impact career progression. This suggests that an important next step is to further extend backing for flexible work arrangements from policy into organisational culture at all levels.

73%

reported that their manager supports flexible working and actively role models it.

(n=1,495)

79%

use flexible working arrangements to accommodate personal circumstances such as illness, carer responsibilities, travel, study, or religious observance.

(n=1,651)

91%

told us their organisation offers flexible working, including part-time options, flexible start and finish times, remote working, and a range of leave options.

(n=1,505)

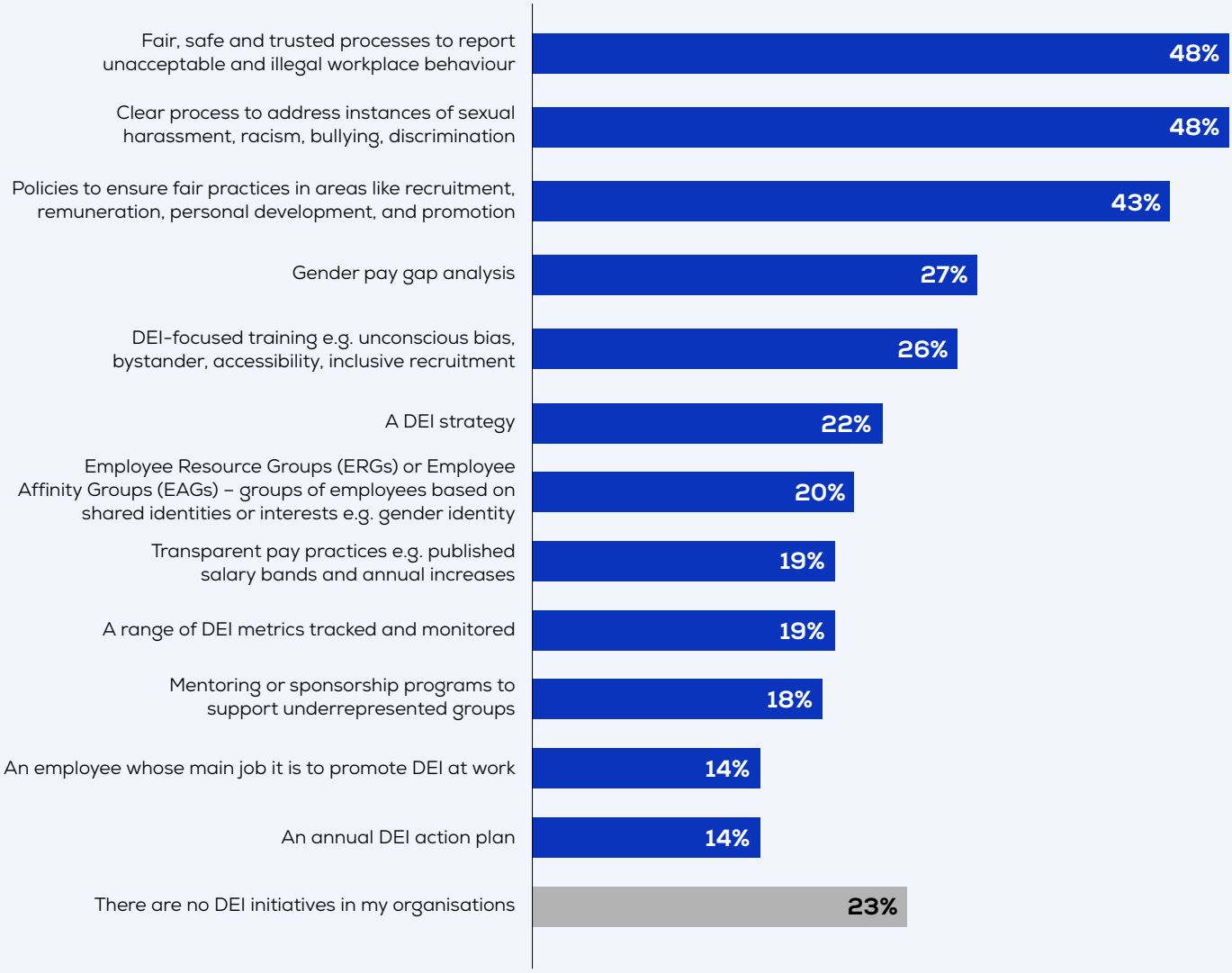
63%

believe flexible working arrangements do not restrict career progression in their organisation.

(n=1,504)

Diversity, equity and inclusion initiatives among employers.

The most common diversity, equity and inclusion initiatives that organisations have in place are processes for reporting and addressing unacceptable behaviour, along with a continued emphasis on fair practices. Respondents report that **nearly a quarter** of organisations have no diversity, equity and inclusion initiatives in place. This increases to **nearly half** among smaller organisations with 2-20 employees. Failure to implement at least fair, safe and trusted processes for reporting and addressing unacceptable behaviour presents a range of significant risks for organisations of any size including legal, financial, reputational and retention risks. (n=1,471)



(n=1,471)

Diversity in our profession.

Understanding the diverse dimensions of our membership informs CA ANZ's advocacy work and enables us to deliver programs, services, education, and events to meet the needs of our members. This insight is valuable for forward-thinking employers seeking to attract and retain great performers.

Ethnicity in Australia

Aboriginal and Torres Strait Islander peoples remain underrepresented in our profession compared to the general population. Indigenous representation of survey respondents reflects our membership base in Australia. For the profession to grow and thrive, it must reflect the communities we serve. That means a continued focus on strengthening efforts to attract and support Aboriginal and Torres Strait Islander members.

Ethnicity (AU)	% of respondents
Anglo-European	9%
Australian	69%
Australian Aboriginal and/or Torres Strait Islander	1%
European	9%
New Zealand European/Pākehā	2%
New Zealander	4%
North African or Middle Eastern	1%
North American	1%
North-East Asian (e.g. Chinese, Japanese, Korean)	5%
South-East Asian (e.g. Vietnamese, Thai, Cambodian, Malaysian, Indonesian)	4%
Southern and Central Asian (e.g. Indian, Sri Lankan, Pakistani, Afghan)	5%
Sub-Saharan African	2%

(n=1,004)

Note: Respondents could choose more than one ethnicity so percentages do not add up to 100%.

Ethnicity in Aotearoa New Zealand

There continues to be an underrepresentation of Māori and Pasifika peoples in our membership in comparison to the general population as reported in New Zealand's 2023 Census. Indigenous representation of survey respondents reflects our membership base in Aotearoa New Zealand. Given the significant growth in Māori and Pasifika populations and the Māori economy, there is an opportunity to mobilise efforts that support greater representation of Māori and Pasifika talent into an accounting career.

Ethnicity (NZ)	% of respondents
Anglo-European	2%
Australian	1%
European	3%
Māori	5%
New Zealand European/Pākehā	41%
New Zealander	47%
North American	1%
North-East Asian (e.g. Chinese, Japanese, Korean)	6%
Pasifika or Pacific Islander (e.g. Melanesian, Papuan, Micronesian, Polynesian)	2%
South-East Asian (e.g. Vietnamese, Thai, Cambodian, Malaysian, Indonesian)	2%
Southern and Central Asian (e.g. Indian, Sri Lankan, Pakistani, Afghan)	4%
Sub-Saharan African	1%

(n=698)

Note: Respondents could choose more than one ethnicity, so percentages do not add up to 100%.

Ethnicity of overseas respondents

The overseas-based members who responded to the survey reflect a wide range of ethnic backgrounds, illustrating again how diverse our membership is.

Ethnicity (Overseas)	% of respondents
Anglo-European	11%
Australian	31%
European	8%
Māori	2%
New Zealand European/Pākehā	12%
New Zealander	23%
North American	4%
North African or Middle Eastern	1%
North-East Asian (e.g. Chinese, Japanese, Korean)	12%
Pasifika or Pacific Islander (e.g. Melanesian, Papuan, Micronesian, Polynesian)	3%
South-East Asian (e.g. Vietnamese, Thai, Cambodian, Malaysian, Indonesian)	9%
Southern and Central Asian (e.g. Indian, Sri Lankan, Pakistani, Afghan)	2%
Sub-Saharan African	3%

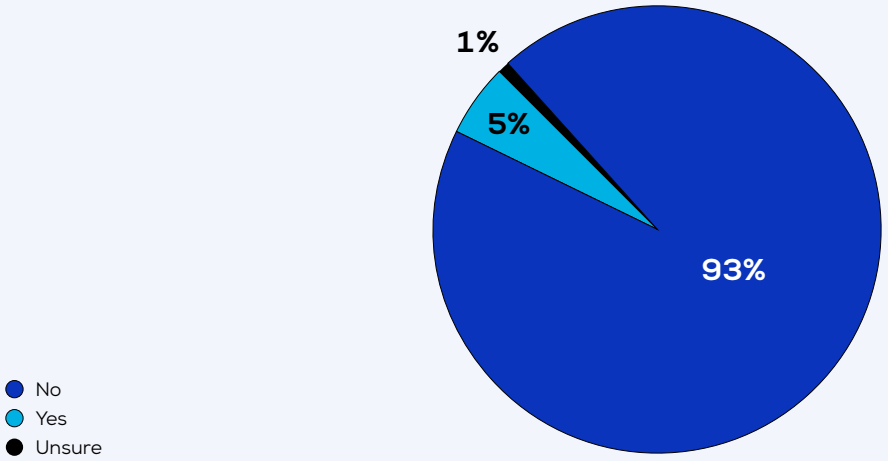
(n=133)

Note: Respondents could choose more than one ethnicity, so percentages do not add up to 100%.

Rainbow communities

Rainbow communities have strong minority representation amongst our respondents, similar to levels reported in the 2023 New Zealand Census and by the Australian Bureau of Statistics in 2022. This highlights the importance for employers to ensure their policies and practices are inclusive of employees from Rainbow communities. It also reinforces the value of recent CA ANZ initiatives like the CA Pride member committee to represent LGBTQIA+ members' perspectives and advocate for their visibility.

Identifies as LGBTQIA+ or a member of the Rainbow communities* (% of respondents)



(n=1,806)

Note: Percentages in this report may not add up to exactly 100% due to rounding of individual figures.
**Do you identify as LGBTQIA+ or a member of the Rainbow communities?*

Carer responsibilities

Half of all respondents reported having carer responsibilities for children or adults, demonstrating the importance of offering flexible workplace policies that reflect this reality and help retain experience and talent within the profession.

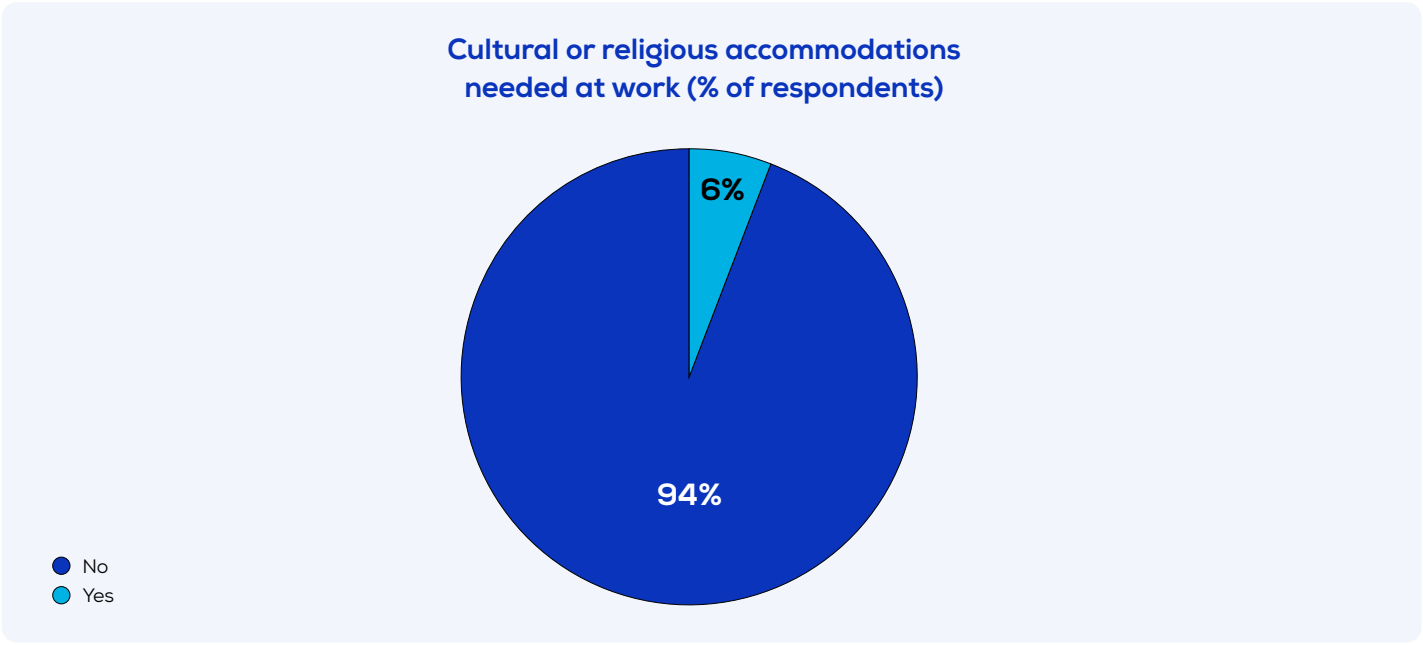
Carer responsibilities	% of respondents
Child(ren) under 5 years	8%
Child(ren) 5-16 years	27%
Children or adults aged >16	24%
No carer responsibilities	50%

(n=1,783)

Note: Respondents could choose more than one type of carer responsibility, so percentages do not add up to 100%.

Cultural or religious accommodations

A small but notable percentage of respondents indicated a need for cultural or religious accommodations in the workplace. These may include flexibility during times of fasting and bereavement, access to a quiet space for prayer, or the option to substitute public holidays with a day of personal or cultural significance.



(n=1,834)

Language skills

A quarter of respondents speak at least one language other than English at an everyday conversational level – a valuable asset for accountants serving diverse communities and an extraordinary opportunity for employers to leverage in an increasingly global and dynamic marketplace.

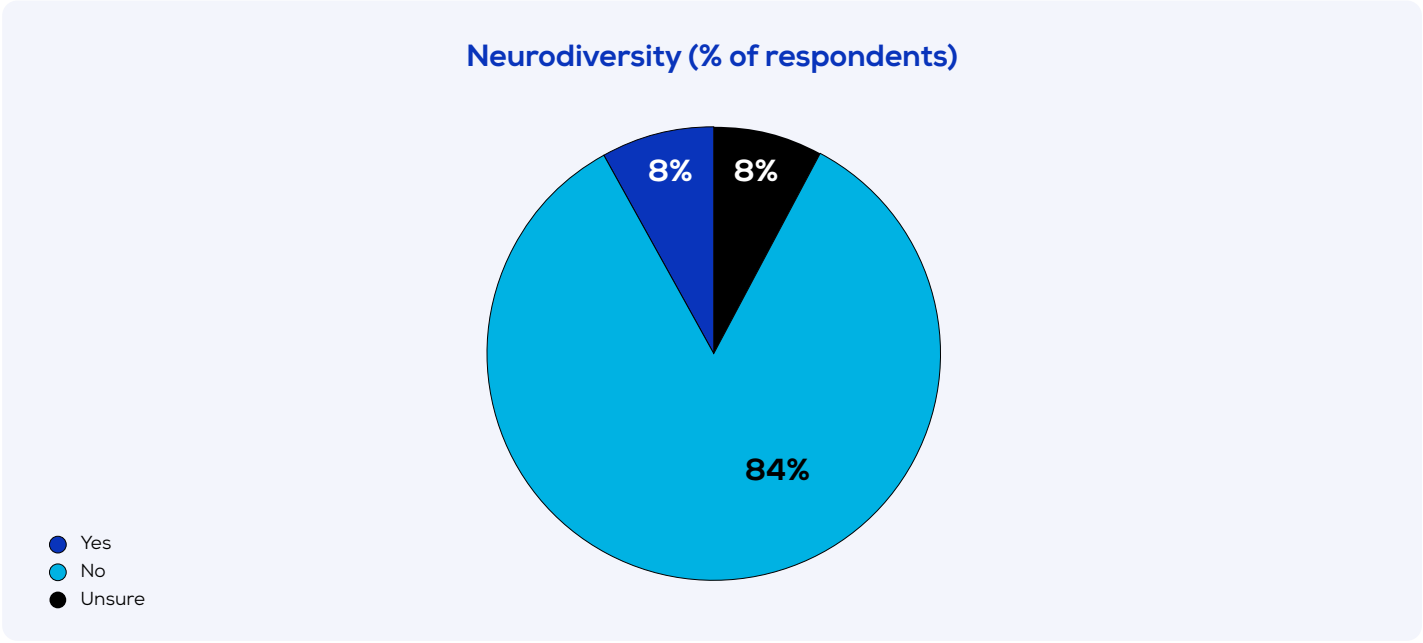
Languages for everyday conversation	% of respondents
English only	75%
Mandarin	5%
Cantonese	4%
Hindi	2%
Italian	2%
Spanish	2%
Greek	1%
Arabic	1%
Punjabi	1%
Te Reo Māori	1%
Tagalog	1%
Another language	13%

(n=1,799)

Note: Respondents could choose more than one language, so percentages do not add up to 100%

Neurodiversity

Eight per cent of respondents identify as neurodivergent, including individuals with dyslexia, attention-deficit/hyperactivity disorder (ADHD), or autism spectrum disorder (ASD), with a further 8% unsure. This compares to population estimates of 11% in Australia (Australian Disability Network, 2022) and 15% in New Zealand (Neurodiversity in Education Coalition). These figures highlight the importance of designing workspaces and practices that accommodate neurodivergent individuals, ensuring we unlock the full value of diverse cognitive talent.



(n=1,815)

Disability, impairment or medical condition

Twenty per cent of respondents report having a disability, impairment, or medical condition. This compares to general population estimates of 17% in New Zealand (2023 Census) and 21% in Australia (Australian Bureau of Statistics) although definitions may vary slightly. Eighty-five per cent of respondents with a disability identified as having an **invisible** disability, such as diabetes or depression, highlighting the importance of avoiding assumptions and fostering a culture of trust that allows for open discussion between employees and employers so everyone can perform at their best.

Disability, impairment or medical condition	% of respondents
Yes – visible	3%
Yes – invisible	17%
No	81%

(n=1,798)

Note: Respondents could choose both visible and invisible disability so percentages do not add up to 100%.

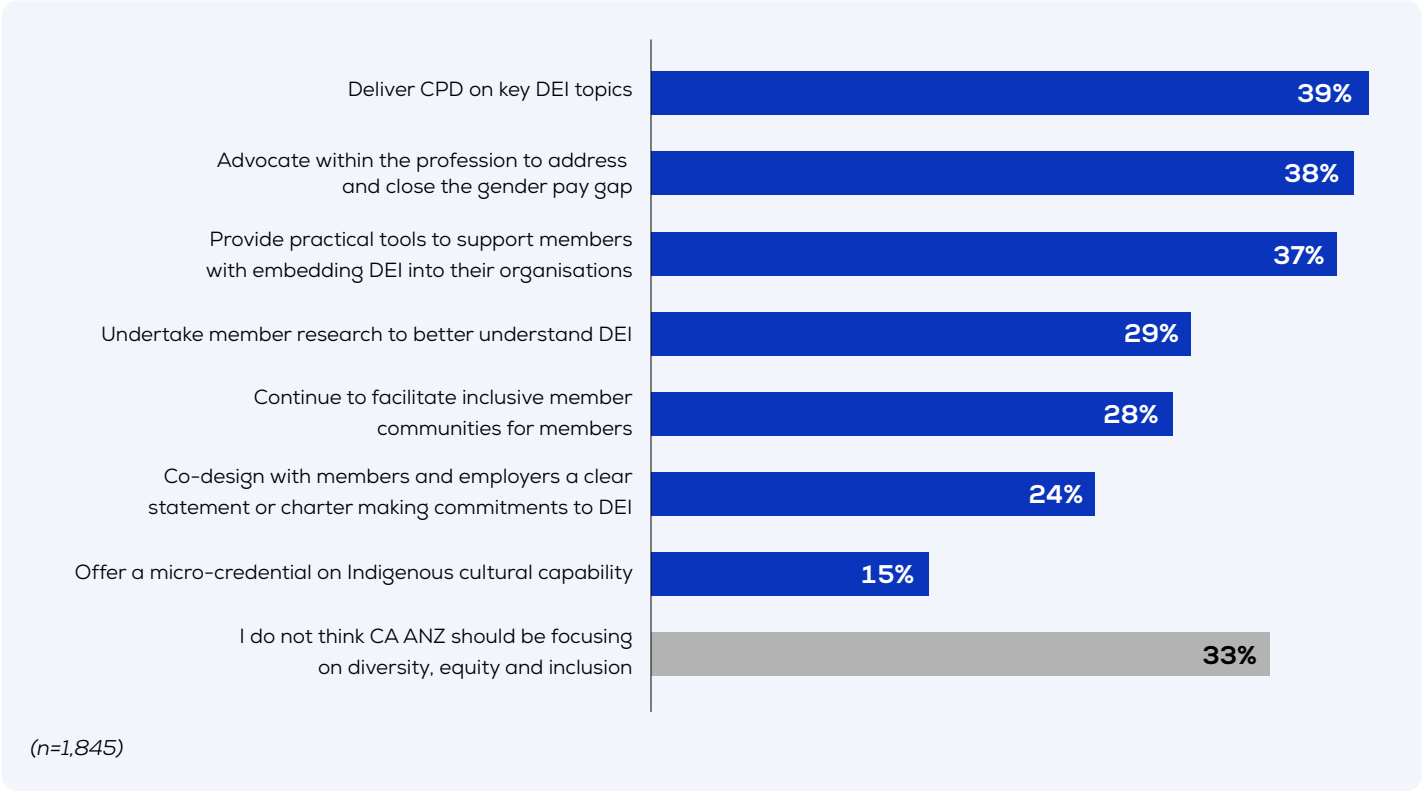
Only half of the respondents who identified as neurodivergent, or having a disability, impairment or medical condition say they need adjustments to their working arrangements. The most common requirement was for flexibility (37%) like flexible hours or the ability to work from home, followed by physical adjustments (13%) including changes to desk set-up, and support (9%) such as extra time to complete projects. As the populations in Australia and New Zealand continue to age, accommodating adjustments to working arrangements is a practical strategy for retaining the wisdom and institutional knowledge of experienced employees.

CA ANZ's role supporting diversity, equity and inclusion for members

Over half of respondents think CA ANZ should prioritise at least one diversity, equity and inclusion initiative.

Respondents were provided a list of diversity, equity and inclusion initiatives and asked to select which they thought CA ANZ should prioritise. Overall, **59%** of respondents selected at least one initiative that they would like to see CA ANZ offer. The most popular initiatives among respondents were delivering: CPD on key DEI topics (39%), advocating to close the gender pay gap (38%), and providing practical tools to support embedding DEI into their organisations (37%).

However, **33%** of respondents believe diversity, equity and inclusion should not be a focus for CA ANZ, a clear increase compared to the past four years. This shift could be influenced by the changing demographic profile of survey respondents over the same period. A notably lower percentage of respondents were women and young people compared to previous years; and both these groups show strong levels of support for CA ANZ prioritising diversity, equity and inclusion initiatives. **Seventy-nine per cent of women** and **71% of 18-34 year-olds** selected at least one diversity, equity and inclusion initiative they want CA ANZ to provide.



(n=1,845)

There is significantly more support for CA ANZ's focus on diversity, equity and inclusion amongst women.

There is a substantial gap between men and women respondents' support for CA ANZ's focus on diversity, equity and inclusion initiatives. Women respondents were more likely to select at least one diversity, equity and inclusion initiative that they want CA ANZ to provide (79%), compared to men (51%). Conversely, just **11%** of women think CA ANZ should not focus on diversity, equity and inclusion compared to **42%** of men. The most popular initiative amongst women was advocating to close the gender pay gap (62%) in contrast to 27% of men. (n=1,845)

There is significantly greater support for CA ANZ's focus on diversity, equity and inclusion among younger members.

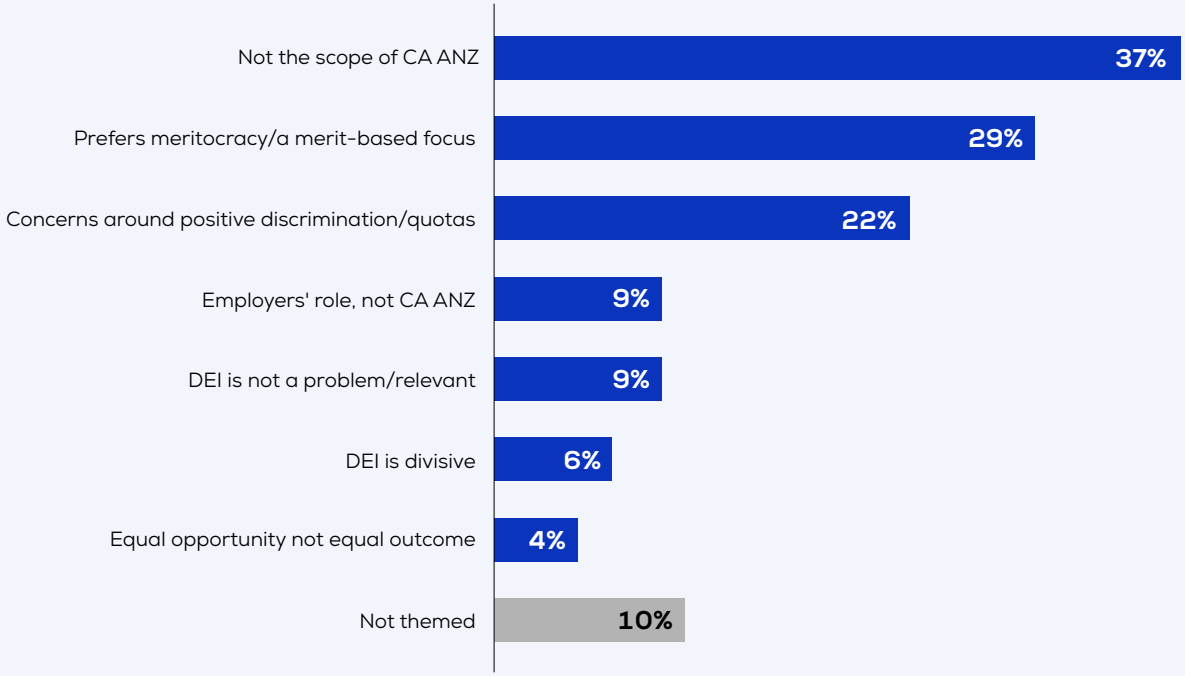
There is a similar marked gap between younger and older respondents. Younger respondents show the strongest support for CA ANZ providing diversity, equity and inclusion initiatives, while opposition increases steadily with age. **Seventy-one per cent** of respondents aged 18-34 selected at least one initiative they would like to CA ANZ provide, compared to **48%** of respondents aged 55-64. Just **16%** of respondents aged 18-34 think CA ANZ should not focus on diversity, equity and inclusion compared to **41%** of respondents aged 55-64. The most popular initiative amongst younger members was delivering CPD on DEI topics (52%), compared to 35% of respondents aged 55-64. (n=1,845)

Why do some members not support CA ANZ's focus on diversity, equity and inclusion?

We asked the 33% of respondents who indicated they did not want CA ANZ to focus on diversity, equity and inclusion to share their reasoning. The reason most frequently given was it is outside CA ANZ's remit, with some also citing meritocracy and concerns about positive discrimination.

In this context, it's important to note that the Royal Charter formally establishing Chartered Accountants Australia and New Zealand, including why we exist, and how we operate, states that CA ANZ shall do "all such things as may advance the profession of accountancy…" including in relation to industry, commerce, education and the public service. Principal Object 3(H) CAANZ Royal Charter. At CA ANZ, our commitment to diversity, equity and inclusion is grounded in a clear business imperative: ensuring the long-term sustainability and relevance of the accounting profession.

Themes on why some respondents don't believe CA ANZ should focus on diversity, equity and inclusion



(n=453)