



ACCA



Developing the profession
the **world needs.**

INTERNATIONAL DEVELOPMENT WORK: OUR PARTNERSHIPS IN ACTION

Think Ahead

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Our values

Inclusion

We create opportunity for all.
We remove artificial barriers, create connections, and embrace diversity.

Integrity

We're ethical, honest and accountable and encourage the same from others.
We act in the public interest and focus on long-term value.

Innovation

We think ahead. We explore new ideas, creating solutions that ensure our community and the wider profession is ready for today and tomorrow.

Our contribution to the UN Sustainable Development Goals

We support the UN SDGs and the UN's call for a decade of action, and are working towards specific commitments to relevant goals.

Introduction

We work hand-in-hand with **governments, regulators, national professional accountancy organisations, international development organisations and the private sector** to develop the accountancy profession the world needs.

For over 45 years, ACCA has been undertaking international advisory, consulting, and capacity building projects to develop the accounting profession. We use our extensive experience, vast regional and local connections, and technical expertise to support our partners for the long term. ACCA's purpose to serve the public good is underpinned by a Royal Charter in the UK and advancing the profession is an important part of this, so we have the freedom to undertake projects based solely on the needs of partners and the profession, delivering impact and sustainability.

A strong accountancy profession, creating skills and helping to develop good regulatory frameworks, encourages **economic development** and boosts **international trade**. It gives businesses and the public sector access to the capabilities they need, driving trust, transparency, investment, and the robust use of public funds. The accountancy profession also has a crucial role to play in **sustainability**, developing the resilient, innovative, green economies we need for the future.

All of these vital foundations for prosperity create opportunities and better living standards for citizens. And it's always immensely inspiring to see the positive changes brought about by the many international development projects we've been involved in. None of this would be possible, of course, without extensive and successful partnerships and connections. These are vital if together we are to work towards building a better world for current and future generations.

'A strong accountancy profession, creating skills and helping to develop good regulatory frameworks, encourages economic development and boosts international trade.'




Helen Brand OBE
Chief Executive, ACCA

How can ACCA help?

Our broad technical expertise and experience includes but is not limited to:

Supporting Public Financial Management reform and the public sector

ACCA is well-equipped to support Public Financial Management (PFM) reform and the public sector with over 67,000 members and students working in the government and public sector. We stay abreast of current and emerging issues, allowing us to develop relevant solutions to support planning, implementation, and capacity-building for successful PFM reforms. We drive change and improve accountability through increased finance skills leading to better public financial management that ensures the public sector is fit for a demanding future.

ACCA supports the public sector through our cutting-edge research and global conferences. Our research leverages our global public sector community of members, students, and partners to share insights from across the PFM cycle, including public sector budgeting, reporting, and auditing. Recent publications include *Rethinking public financial management* and *A global guide for professionalisation in public sector finance*. ACCA's Virtual Public Sector Conference attracts over 17,000 registrations from over 140 countries and is supplemented by regional public sector events in the Caribbean, Africa, and South Asia.

We also collaborate with our partners globally to develop capacity across the public sector and support the implementation of international standards and global best practice. ACCA has developed the **Certificate in Public Financial Management** and the **Certificate in International Public Sector Accounting Standards**; designed to support our stakeholders in the public sector by enhancing relevant finance knowledge, strengthening skills and ethical values.

Specific services in scope include adoption and implementation of IPSAS and IFRS, gap analysis using PEFA framework, planning and executing PFM reforms, revenue mobilisation initiatives, PFM capacity-building projects, qualification development, professionalising public sector finance functions, project oversight and impact assessment, quality assurance, sourcing expert and qualified resources.



Implementing international standards

ACCA strongly advocates for good governance, robust financial and sustainability information, and transparency. This includes the implementation of International Financial Reporting Standards (IFRS) both financial and sustainability, and International Public Sector Accounting Standards (IPSAS).

Together with our partners, we support standards implementation at a strategic, governmental, and institutional level and to build the skills and knowledge of finance professionals to enhance and strengthen financial and corporate reporting.

IFRS updates are included throughout our continuing professional development programs and exams, and ACCA offers a **Diploma and Certificate in IFRS** and **Certificate in Sustainability for Finance**. Our partnerships and development work supports adoption, implementation, and convergence with global standards.

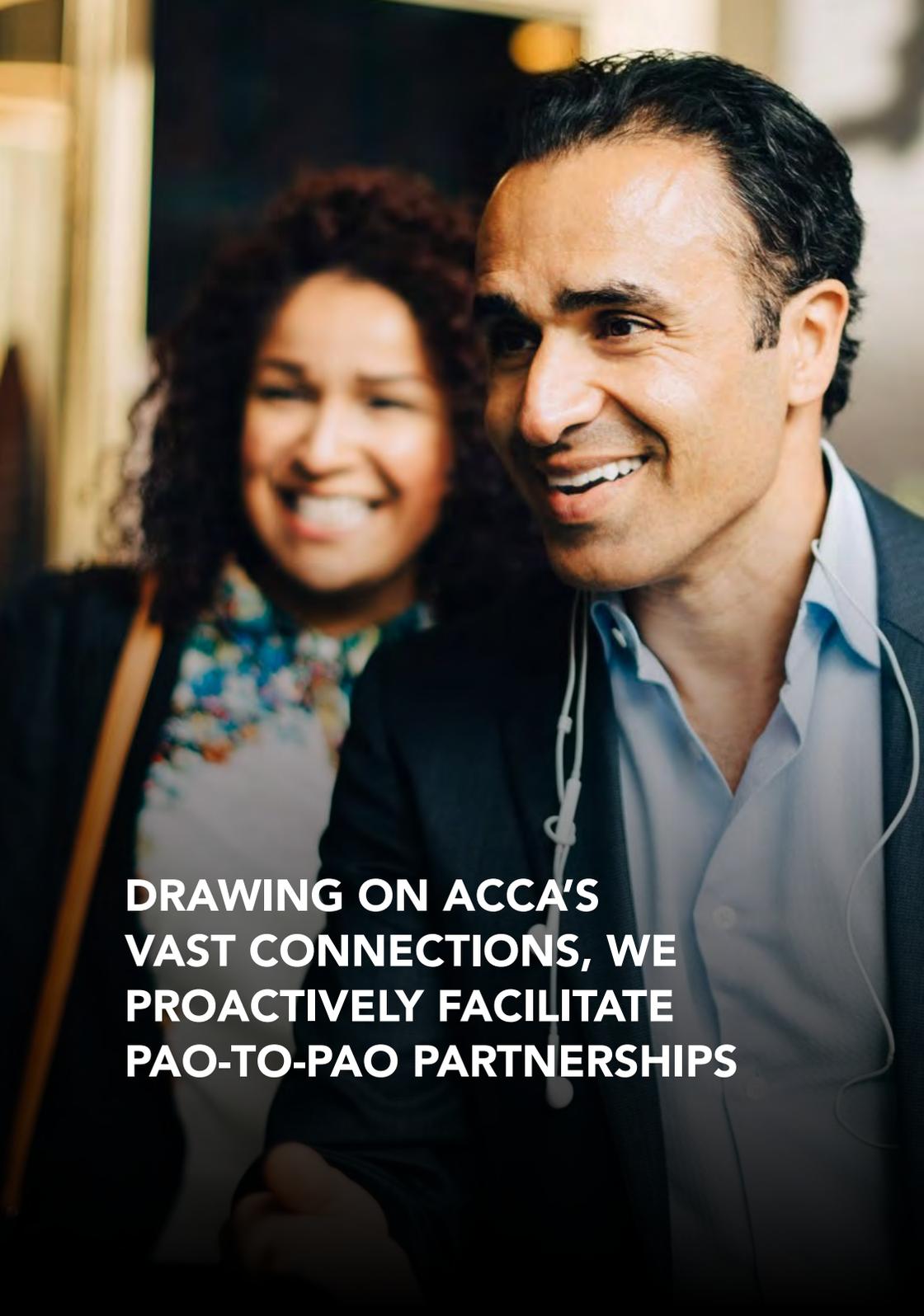
Designing, developing, and delivering finance and accountancy qualifications

The ACCA Qualification has a worldwide reputation for excellence, and our rigorous suite of qualifications is recognised and respected across the globe. The continued evolution and relevance of the ACCA Qualification has ensured that our members become the sought-after finance professionals our fast-changing world needs.

Expertise gained through the development and delivery of ACCA's globally renowned qualifications aligned to international benchmarks, enables ACCA to successfully support governments, regulators, Professional Accountancy Bodies (PAOs) and other partners, to strengthen their capacity in this area. This ensures students and professionals worldwide can access appropriate and relevant qualifications and learning developed using international best practice and aligned to international standards.

We support our partners in the **analysis, design, development, and delivery of all aspects of accountancy and finance qualifications**, from training needs analysis, syllabus development and assessment strategies to experience requirements, delivery models and train-the-trainer programmes.



A photograph of a man and a woman smiling. The man is in the foreground, wearing a dark suit jacket over a light blue shirt. The woman is behind him, wearing a colorful patterned top. They appear to be in a professional setting.

DRAWING ON ACCA'S VAST CONNECTIONS, WE PROACTIVELY FACILITATE PAO-TO-PAO PARTNERSHIPS

Strengthening Professional Accountancy Bodies (PAOs)

Our goal is to strengthen the accountancy profession by enabling PAOs around the world to grow their own capacity – supporting their journey to being sustainable and successful organisations that serve their stakeholders and strengthen the accountancy profession in their jurisdiction.

We support a broad range of partners to shape and meet their strategic and stakeholder needs, driving success and sustainability. Our long-term focus on aligning objectives for the profession and meeting global standards within a local context is key to ensuring success. Our commitment to building sustainable partnerships includes entering into longer term twinning partnerships with PAOs, which last beyond focused consulting and capacity building projects. Drawing on ACCA's vast connections, we proactively facilitate PAO-to-PAO partnerships to build long lasting regional and local relationships – encouraging peer support and the sharing of common experiences to strengthen PAOs.

Our extensive experience includes working with PAOs on a wide range of areas, across all stages of their development journey.

This work is bespoke and can include practical advice, resources, and tools on a range of areas including governance, strategy design and planning, brand and marketing, financial modelling, organisational design and HR policy, legislation and bylaws, qualification development including design and delivery, continuous learning policies and processes and more.

Additionally, we support our PAO partners to meet the IFAC Statements of Membership Obligations, achieve and maintain IFAC membership.

Strengthening regulation

ACCA has vast experience of working with partners globally to strengthen their own regulation and oversight. For example, ACCA has a number of monitoring partnerships with regulators and national PAOs around for world. We support the development of appropriate regulatory frameworks to develop the capacity of our partners in audit quality assurance, ensuring that global standards and country-specific objectives are met. ACCA's **monitoring partnerships** include both formal contracts to undertake quality assurance reviews on behalf of regulators and PAOs, and **ad-hoc advice and guidance on regulatory and related matters**. They provide an effective means to transfer knowledge and expertise to our partners and thereby enhance economic stability, investor confidence and protect the public interest. We also have experience in working with partners to deliver **tailored training and capacity building initiatives** in this area.

Incorporating ACCA's policy and insights into development work

Our award winning policy and insights programme informs our development work to bring us the most effective, forward thinking, and sustainable solutions to the initiatives we work on.

ACCA has an extensive policy, research and thought leadership portfolio. This ensures that we are on the cutting edge of the big issues impacting the accountancy profession, and the issues where the profession can influence positive, wider change. Our 'Accounting for a better world' agenda for action is driving our research in areas such as sustainability, green finance, ethics and trust, diversity, and inclusion, as well as the skills and competencies for the professional accountant of the future. And it also influences our research in areas such as technology, digital developments, audit and assurance, public finance, and economic analysis.

This work ensures our members and other stakeholders remain at the forefront of the accountancy profession and is often undertaken in partnership with key organisations and institutions across the public and private sectors locally and globally.



A group of diverse business professionals are shown in a meeting or collaborative setting. In the foreground, a man with a shaved head, wearing a dark suit jacket over a light blue button-down shirt, is smiling broadly and looking towards the right. Behind him, a woman with dark curly hair is also smiling. To the left, another woman is partially visible, smiling. On the far right, the profile of a woman's face is visible, looking towards the group. The background features a window with light streaming in, creating a bright and positive atmosphere.

Example **projects**
and **partnerships**

We work with a wide variety of partners across the globe to develop the profession. **Here are some examples.**



Strengthening Professional Accountancy Bodies (PAOs)

ICPAR Rwanda and MICPA Myanmar – IFAC

'ACCA has been an important development partner for the IFAC PAO Capacity Building Program. For example, ACCA supported the Institute of Certified Public Accountants in Rwanda (ICPAR) and the Myanmar Institute of Certified Public Accountants (MICPA) with the development and delivery of new strategies. The establishment of a PAO-to-PAO partnership has enabled the effective transfer of knowledge between the organisations through the building of managerial and technical capacity and the sharing of best practices. The partnership with ACCA enabled both PAOs to improve their technical and institutional capacity ensuring both institutes remain relevant and have a sustainable future.'

Darlene Nzorubara, Principal
International Federation of Accountants (IFAC)



Strengthening Professional Accountancy Bodies (PAOs)

Rwanda ICPAR MINECOFIN

'Building on our long-term partnership, ACCA worked with us to revamp the Certified Professional Accountant qualification to develop the accountants needed for Rwanda to realise its growth and development ambitions.'

Amin Miramago, Chief Executive Officer
Institute of Certified Public Accountants of Rwanda



Strengthening Professional Accountancy Bodies (PAOs), Implementing international standards, Designing, developing and delivering finance and accountancy qualifications and Strengthening regulation

*Accounting and Auditing Board of Ethiopia (AABE), Ministry of Finance Ethiopia
– World Bank Funded*

'We engaged ACCA as lead consultant to deliver a Ministry of Finance Ethiopia and World Bank funded large-scale project to support the establishment and development of a strong national accountancy profession. ACCA was able to use its expertise and connections from similar work in the Africa region (including with the Institute of Certified Public Accountants of Rwanda), and other parts of the world to support the establishment of a new national accountancy body – the Ethiopian Institute of Certified Public Accountants (ETICPA). ACCA's work also focussed on strong, fit-for-purpose and globally benchmarked regulation and compliance with international standards (including International Financial Reporting Standards and International Audit Standards).

Our successful collaboration with ACCA has been instrumental in enabling AABE as regulator to have the necessary tools to protect the public interest by monitoring accounting and auditing professionals, as well as the profession. Our partnership continues to thrive with ACCA providing training and capacity building support in Audit Quality Assurance and a range of other areas to further capitalise on the achievements of the project.'

Hikmet Abdella, Director General

Accounting and Auditing Board of Ethiopia (AABE)

QAZAQSTAN RESPYBLIKASY
QARJY MINISTRJIGI



МИНИСТЕРСТВО ФИНАНСОВ
РЕСПУБЛИКИ КАЗАХСТАН

Supporting Public Financial Management reform and the public sector and Implementing international standards

Ministry of Finance, Kazakhstan

'Our large-scale project with ACCA and the Academy of Public Administration under the President of Kazakhstan is an important step in Kazakhstan's IPSAS implementation journey, allowing public sector government officials to update themselves to an internationally recognised level. As ACCA is well-known for its qualification and commitment to supporting excellence in public sector financial management, with their assistance our employees have obtained the appropriate professional knowledge and skills to serve the public interest and become good trainers for the sustainable adoption of International Public Sector Accountancy Standards.'

Yerzhan Mynzhasarov, Chairman of the
Internal State Audit Committee
Ministry of Finance

We partner with like-minded service delivery partners to provide quality outcomes for our project beneficiaries. **Here are some examples.**



Implementing international standards – PwC Kenya

‘PwC Kenya has a long-standing strong relationship with ACCA to successfully deliver on some of our shared goals in the adoption and consistent application of International Financial Reporting Standards – including collaborations with clients and regulators in Ethiopia and other countries in the East Africa region.’

Anthony Murage, East Market Area Leader
Capital Markets & Accounting Advisory Services, PwC Kenya

Supporting Public Financial Management reform and the public sector, implementing international standards and designing, developing and delivering finance and accountancy qualifications – David Hastings Associates and the Ministry of Finance, Malawi

‘David Hastings Associates (DHA), in partnership with ACCA, was engaged by the Malawi Government’s Ministry of Finance through the Accountant General’s Department to carry out a Training Needs Assessment (TNA) for all accounting staff in Central Government, delivery of a training manual on IPSAS Accrual Basis and a face-to-face IPSAS train-the trainers course for 40 selected trainers. The successful partnership between DHA and ACCA resulted in a high-quality tailored manual and training (based on the TNA findings). ACCA’s Certificate in IPSAS was also offered to the trainers. The overall goal to enable the Malawian Central Government to smoothly implement IPSAS accrual adoption was achieved, and the Government continues to roll out further IPSAS training to staff using the materials developed under the project.’

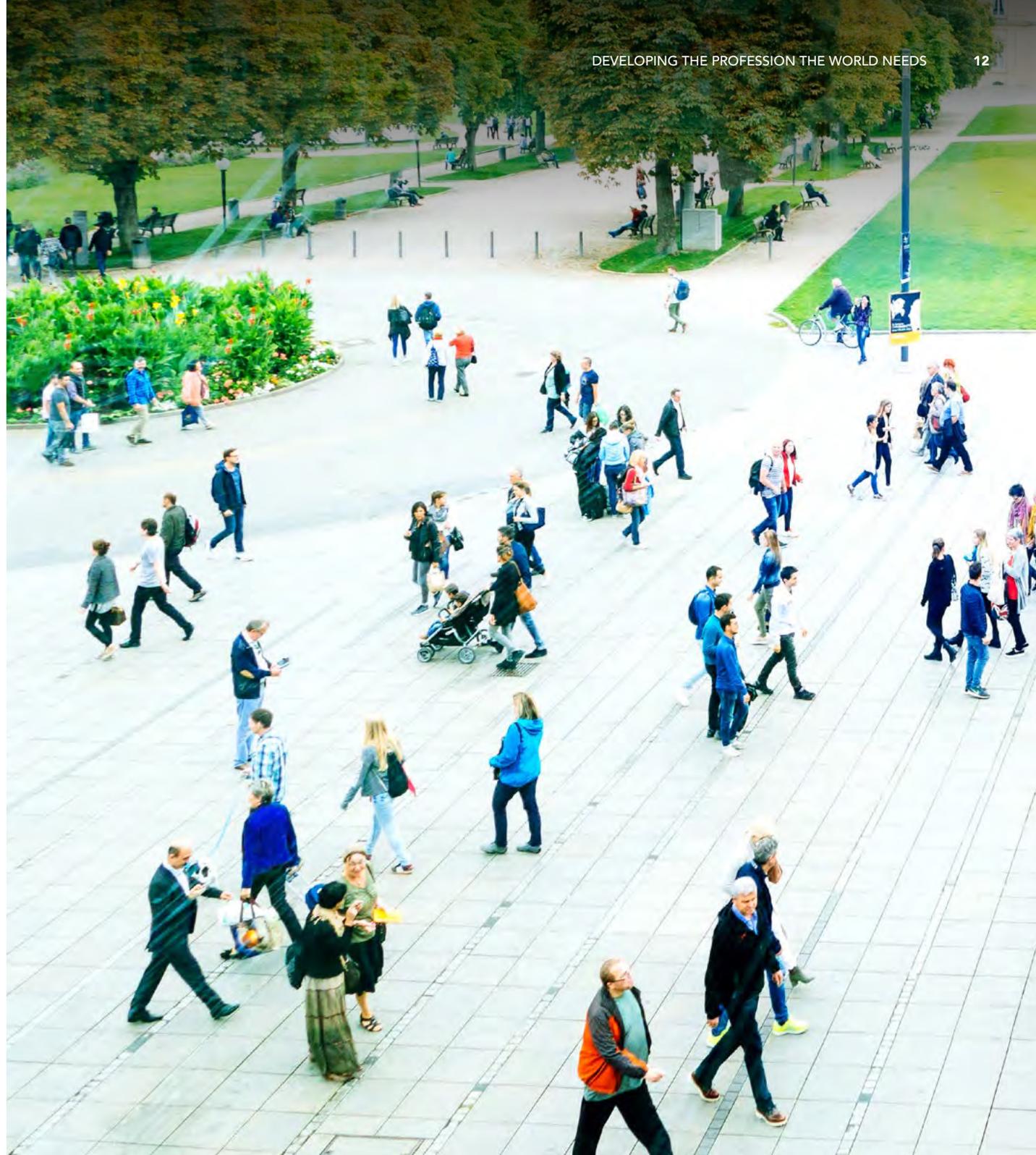
Tokha Manyungwa, Managing Partner
David Hastings Associates (DHA)

Supporting Public Financial Management reform and the public sector and Implementing international standards – EY

‘Sound knowledge of globally accepted accounting frameworks is the main enabler for improving transparency and accountability in the public sector. EY and ACCA successfully collaborated to deliver Spanish-language training and assessment in the International public sector Accounting Standards (IPSAS), piloting the project in Ecuador. We continue to work in partnership to plan the further roll-out of this pilot across Latin America – supporting the further professionalisation of public finance functions across the region.’

Thomas Müller-Marqués Berger,
Global Leader for International Public
Sector Accounting

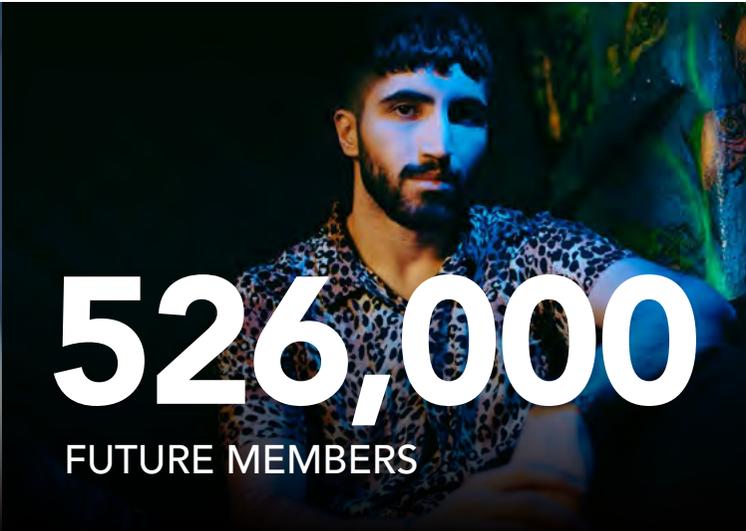
EY





247,000

MEMBERS



526,000

FUTURE MEMBERS



in 181

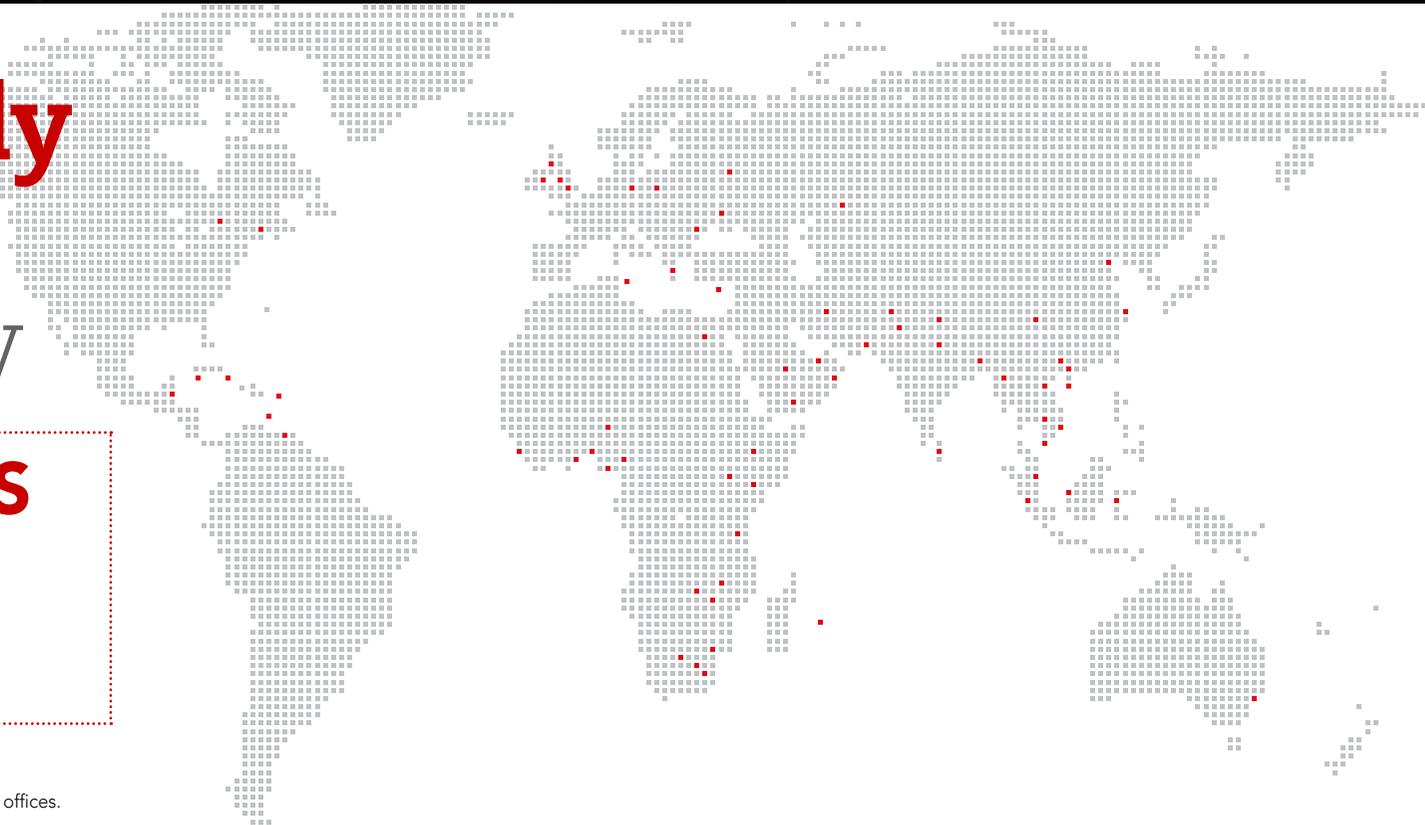
COUNTRIES

Our **globally connected** community

**OVER 45 YEARS
EXPERIENCE**

OF INTERNATIONAL
DEVELOPMENT PROJECTS

Note: This map is a graphical representation only of ACCA's global offices.





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