Capacity building: our areas of expertise

Our broad technical expertise and experience includes:



PUBLIC SECTOR

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.

67,000 ACCA members and students are working in the public sector around the world. Our members work within state and local governments, supreme audit institutions and with organisations such as the United Nations, the European Court of Auditors, the European Commission, and the international development community.

We also work with our partners globally to develop capacity across the public sector and support the implementation of international standards and global best practice. In addition to the ACCA Qualification itself, 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.



PROFESSIONAL INSIGHTS

ACCA has an extensive research and thought leadership portfolio – which helps to ensure that our organisation and our stakeholders have access to the issues that impact them and the profession.

Through our professional insights work, we seek answers to some of the big guestions around being an accountant – ensuring our members and other stakeholders remain at the forefront of the accountancy profession. This work is often undertaken in partnership with key organisations and institutions across the public and private sectors locally and globally.

Themes include the United Nations Sustainable Development Goals, future skills, technology, public finance, sustainability, diversity and global economics. This award-winning research programme also informs our development work to bring us the most effective, forward thinking and sustainable solutions to the initiatives we work on. Download our free app to access our latest thinking.

www.accaglobal.com/professional-insights/app



EDUCATION, EDUCATION STANDARDS AND QUALIFICATIONS

Around the world, the ACCA Qualification is a guarantee of quality. Its continued evolution and relevance has ensured that, through our history, we've developed the next generation of professional accountants with the skills the world needs.

We use the expertise gained through the development and delivery of ACCA's globally renowned gualifications, to support our partners to strengthen their capacity in this area; ensuring students and professionals everywhere can access international standard, locally relevant qualifications and learning.

We support a range of partners, from regulators to national accountancy bodies in the design of accountancy qualifications, alongside advice and assistance on continuing professional development schemes and train-the-trainer programmes. Our expertise in this area includes the development of qualification frameworks and benchmarking professional qualifications.



INTERNATIONAL STANDARDS

ACCA strongly advocates for good governance, robust financial information and transparency. This includes the implementation of International Financial Reporting Standards (IFRS) 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 IFRS for SMEs. Our partnerships and development work supports adoption. implementation and convergence with global standards.



PAO DEVELOPMENT AND STRATEGY

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. The key to ensuring the success of these partnerships is our long-term focus on aligning objectives for the profession and meeting global standards within a local context.

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 advice and guidance on governance, strategic planning, staffing structures, legislation and bylaws and more. We support our partners to meet the IFAC Statements of Membership Obligations, achieve and maintain IFAC membership.

Building the profession the world needs

GLOBAL CAPACITY BUILDING: OUR PARTNERSHIPS IN ACTION

ACCA

Think Ahead

Introduction

ACCA believe that a strong accountancy profession is the cornerstone of a prosperous and just society, supporting both the public and private sectors in sustainable development. Professional accountants are instrumental in helping governments and private organisations deliver the Sustainable Development Goals (SDGs). Because of this, we are committed to working with partners globally to develop the profession the world needs.

The world is changing. The 17 SDGs provide a shared roadmap for governments and private organisations to adhere to and, in the process, transform economies across the world in a way that allows their citizens to truly flourish. Strong financial management enables business to grow and thrive and public sector organisations to deliver service excellence and value for money. That's why we're committed to the development of a strong global accountancy profession and the many benefits that this brings to society – from national economic growth to improved living standards.

Acting in the public interest is enshrined in ACCA's values and our purpose. And thanks to our not-for-profit status, we have the freedom to undertake development projects based solely on the needs of partners and their anticipated impact and sustainability. Our global network provides expert guidance and vital insight to ensure we deliver these important public interest objectives.

For over 40 years, we've used our extensive experience of development projects and self-funded partnerships to establish an unrivalled reputation in capacity building within the accountancy profession. I'm proud that ACCA continues to be recognised globally for our commitment to sustainability and the difference we make to economies and communities the world over.

Helen Brand OBE Chief executive, ACCA

Capacity building: examples

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

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Eastern Europe PULSAR WB

ACCA is working with the World Bank and the Centre for Financial Reporting Reform to drive public sector financial reform across the PULSAR network in Eastern Europe.

Jamaica MoFPS

"340 public sector professionals have been trained in the use of the International Public Sector Accounting Standards (IPSAS) over the fiscal year 2019/2020, as the Government of Jamaica continues to modernise and reform the public sector in Jamaica. The transformation efforts have been supported by ACCA through the delivery of a train-the-trainer programme to the staff at the Ministries across the public sector, led by the Ministry of Finance and the Public Service which is at the cusp of implementing IPSAS. The collaboration between MoFPS and ACCA has advanced the vision of a dynamic, innovative public sector capable of keeping pace with a transforming business environment and a more informed and demanding public."

Financial Systems and Procedures Unit

Ministry of Finance and the Public Service, Jamaica

Rwanda ICPAR (IFAC) UK DFID

"Under the IFAC PAO Capacity Building programme funded by DFID, ACCA has been twinning-partner to ICPAR since 2015 supporting the development and delivery of a new strategy that is ensuring the institute remains relevant and has a sustainable future. This work includes the recent launch of the new Certified Accounting Technician qualification developed to support the Rwandan Government's need for a pipeline of professional accountants."

Darlene Nzorubara

Senior Technical Manager, Quality & Development, International Federation of Accountants

Rwanda ICPAR MINECOFIN

"Building on our long-term partnership, ACCA is working 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





Afghanistan

ACCA has been supporting the development of the profession in Afghanistan since March 2012, formalised through a long-term partnership agreement. focused on supporting CPA Afghanistan to strengthen its role as the national PAO in Afghanistan. This includes support to grow the pipeline of professional accountants, strengthen tuition and administer World Bank funded scholarships. Together, we support employers, progress the implementation of international standards and provide other resources and collateral such as joint research. This innovative, mutually beneficial partnership is fasttracking the establishment of the accountancy profession in Afghanistan.

China MOF WB

ACCA collaborated with the World Bank and Ministry of Finance of the People's Republic of China to provide experience for Chinese accounting firms to go global, as well as to study and put forward proposals for revising and perfecting the sector-specific regulatory policy for accounting firms in the context of internationalisation. This work was commended in the 10th UK-China Economic and Finance Dialogue held in London in June 2019.

Myanmar MICPA (IFAC) UK DFID

"The progress we are making in Myanmar since the project began in 2017 is a testament to the hard work, commitment and dedication of MICPA's volunteers and staff. Our partnership with ACCA has worked incredibly well, balancing the flexibility needed to deliver sustainable results with the kind of attention to detail and knowledge transfer attainable only through this kind of PAO-to-PAO partnership model."

Marta Russell

Technical Manager, Quality & Development, International Federation of Accountants

"Our strong partnership with ACCA is focused on embedding international standards and placing ethics at the centre of the profession; ensuring that government, regulators, the public and private sectors, have strong trust in the accountancy profession in Myanmar."

Dr Tin Latt

Vice Chairman, Myanmar Institute of Certified Public Accountants

Mvanmar MOPF WB PFM

In 2019 ACCA developed a Public Financial Management curriculum for staff from eight financial departments and agencies in Myanmar, alongside supporting the Ministry of Planning, Finance and Industry (MOPF) to identify a training provider for the delivery of this course.