Scaling up ACCA IPSAS Certification Program and Public Sector Accounting Education



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ACCA's Public Sector Research

Creating Decision-Useful Information

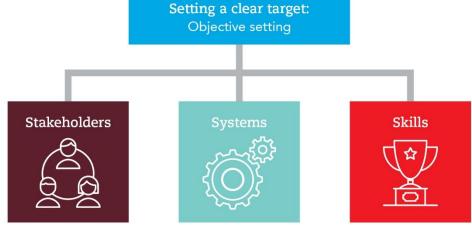
Alex Metcalfe, ACCA Head of Public Sector Policy

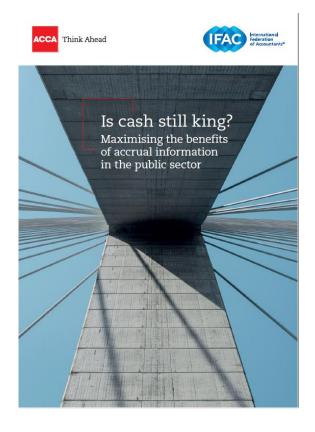


ACCA's Public Sector Thought Leadership



Creating decision-useful information





Ways to get involved:

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PULSAR Project Overview

Felicity Hosking, ACCA Programme Manager, Capacity Building Projects To support accountancy education across the PULSAR network via the ACCA Certificate in IPSAS, a train the trainer programme and enabling of a cascade framework.

- A train the trainer programme was designed and delivered to 79 first-level trainers, in 4 locations (Vienna, Tirana, Sarajevo and Batumi) and 4 languages (English, Albanian, Serbian and Russian)
- A local-language paper-based end of course assessment was developed to support measuring participant understanding of the course content, which 97% of participants passed and an average end of course assessment result of 82%
- Access to the flagship online ACCA Certificate in IPSAS granted to 85 participants
- As of end March 2020: 44 have accessed the online course, 22 have attempted the assessment, 21 have passed the assessment, and with an average assessment result of 73%

ACCA PULSAR Project Overview

To support accountancy education across the PULSAR network via the ACCA Certificate in IPSAS, a train the trainer programme and enabling of a cascade framework.

Cascade Framework

- The intention is to enable a cascade framework for you as the first-level trainers to return and disseminate this knowledge within your own institutions
- The IP is the sole property of ACCA, however the materials (the teaching guide, slides and associated materials) will be provided to you for you to use, on a personal, individual and noncommercial basis only, to provide training and support, to others within your organisations.
- All presentations and assessment materials from the train the trainer course will have been shared with you already by the World Bank
- A teaching guide has also been developed and shared, which focuses on how to use the learning materials effectively, including an outline course framework, suggestions on how to tailor the material to different class sizes or levels of experience and guidance on how to create effective presentations, discussion points and exercises.

Strengthening Public Sector Skills Through Capacity Building Partnerships

Mahalah Groves, ACCA Head of Capacity Building Projects

Strengthening public sector skills through capacity building partnerships

- Utilising ACCA's existing portfolio of qualifications to strengthen the public sector tailored to:
 - provide blended learning solutions
 - support quality training
 - increase focus on combining local context with global benchmarks
- Supporting the development of qualifications for the public sector
- Ensuring relevance supporting partnerships between the accountancy profession and government

ACCA



Project examples

Rwanda International Federation of Accountants (IFAC) UK DFID

ACCA is supporting the Institute of Certified Public Accountants of Rwanda (iCPAR) in its development and growth, working to develop a new strategy and support key areas of activity to ensure iCPAR remains sustainable in the long-term. This has included delivery of projects with a public-sector specific focus.



JAMAICA MOF

A project to deliver IPSAS training for public sector employees through a 'train the trainer' programme comprising face-to-face tuition and delivery of the ACCA Cert IPSAS.





Project examples

Myanmar World Bank

ACCA is developing a Public Financial Management curriculum for staff from eight financial departments and agencies in Myanmar.



Pakistan World Bank

The Multi-Donor Trust Fund (MDTF) was established in August 2010 as one of the key instruments to support the reforms and other interventions needed to build peace and create the conditions for sustainable development in KP, FATA and Balochistan. ACCA has been contracted to develop a Professional Accreditation Programme in Public Financial Management (PFM) for Pakistan, working with the World Bank and the Auditor General's office.





Further Opportunities with ACCA and the Public Sector to Upskill

Think Ahead

Peter Redfern, ACCA Qualifications Manager

Moonthana Uddin ACCA Qualifications Support Officer

Trainer The Trainer (TTT)

Online and face to face TTT

What we did

Conducted train the trainer in Central/Eastern Europe to support trainers with conversion of exams to computer based assessments

Tips

- Diverse participants (tutors and markers, student advisers and administrators) for richer conversation
- Invite tutors who have made the journey
- Provide pre reading and access to relevant sources beforehand
- Start with learning resources and move on to teaching tips
- Follow up online
- Let the tutors talk

Online webinar

What we did

Tutor Support Programme – webinars helping provide over 300 tutors with the tools they need

When to use it Useful to recap functionality or key points

Tips

- Pre reading essential
- Access to webinar software to allow question submission
- Best if questions can be submitted in advance

Job Profiles & Organisations

Examples of job profiles that have registered on to ACCA CertIPSAS:

Senior roles within Accounting and Audit

- Senior Managers
- Heads of Departments, including finance, audit and budget
- Directors of Departments, including finance, audit and budget
- Chief Financial Officers
- Chief Executive Officers

Organisations of CertIPSAS Students include:

- Practice firms including Big 4 and Second tier firms
- Ministry departments including Finance, Treasury and Justice
- Departments within the Auditor General's office.



Andrew Kubo Mlawasi

Background

- County Executive Committee Member for Finance and Economic Planning in Kenya.
- An ACCA member who has worked in the Kenya public sector for more than 12 years in different capacities
- Member of ACCA's Public Sector Global Forum

His motivation

 Help Kenya's adoption of IPSAS to not just 'fill in the figures' but understand IPSAS and its application in the round

ACCA's Public Sector Qualifications

ACCA Qualification

- Our flagship qualification
- Has a strong focus on professional values, governance and ethics
- Combines exams, work experience and an ethics module

Foundation level qualifications

- Gives teams a foundation in accountancy and finance
- No formal entry requirements
- Choose from a number of qualifications

Certificate in International Public Sector Accounting Standards (Cert IPSAS)

- A flexible, cost-effective online course
- Gives teams a robust knowledge of IPSAS® reporting

ACCA-X

 Flexible, affordable, high quality learning

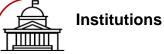
Think Ahead

- A number of free modules
- Pathway to the ACCA Qualification

Certificate in Public Financial Management

A foundation qualification, covering the essentials of public financial management. Delivered flexibly for the benefit of public sector employees and employers

Who is it for?



ACCA

- Ministries of Finance
- National Audit Offices
- Central and local government
- Other major public sector employers.



- New finance staff
- Employees with experience but no formal qualification.

People

 Professional accountants moving into the public sector (CPD).

Syllabus

Introduction to Public Financial Management



- Planning and Budgeting
- Budget Execution
- Accounting and Reporting
- Audit, Governance and Oversight



- Online course and assessment in English.
- Delivered online.
- Multiple choice assessment.



How will it be delivered?

- 5 sections split into 23 units.
- 30 hours of learning time
- Available in November 2019

Think Ahead

