Foundational Accounting and Financial Management Skills (FASE) Project

Setting the scene – about the FASE program

Patrick Kabuya, World Bank
11 October 2022
Session outline

Why the FASE program

Program components and the status

The next steps
Why the FASE Program

Auditor-General Reports: financial capacity constraints

Development partners Fiduciary assessments

Public Expenditure and Financial Accountability (PEFA reports)

The Reports on Observance of Standards and Codes – Accounting and Auditing
The supply: number of accountants

Study on the status of accountancy profession in Burkina Faso, Côte D’Ivoire, Morocco, Senegal and Tunisia

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</thead>
<tbody>
<tr>
<td>Burkina Faso</td>
<td>19.2</td>
<td>610</td>
<td>109</td>
<td>39</td>
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<tr>
<td>Cote d’Ivoire</td>
<td>24.3</td>
<td>1,540</td>
<td>212</td>
<td>-</td>
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<tr>
<td>Morocco</td>
<td>35.7</td>
<td>2,863</td>
<td>2,442</td>
<td>338</td>
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<td>Senegal</td>
<td>15.8</td>
<td>950</td>
<td>212</td>
<td>45</td>
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<td>Tunisia</td>
<td>11.5</td>
<td>3,500</td>
<td>2,444</td>
<td>1,240</td>
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Findings on the study in the 5 countries – accounting technicians

» Employers valued qualified Accounting technicians

» Employers valued candidates with two to four years of practical experience

» Employers emphasized on the need to strengthen practical competences and soft skills of accounting technicians

» Limited access to information on accounting technician qualification programs or career prospects by students
Most students who completed a higher education qualification during the academic year 2018/2019 had completed a two-year (BTS/DUT) or three-year (undergraduate) program – study finding

| Type of higher education qualification completed in 2018/19 by percentage of students |
|---------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| **Program**                     | Burkina Faso    | Cote d’Ivoire  | Morocco         | Senegal         | Tunisia         |
| BTS / DUT                       | 24.3%           | 35%             | 4.3%            | 36%             | 78.1%           |
| Undergraduate degree            | 55.8%           | 44%             | 86.1%           | 39%             |                 |
| Masters / equivalent            | 15.6%           | 14.5%           | 7.7%            | 19%             | 16.4%           |
| PhD / equivalent                | 4.2%            | 6.5%            | 1.8%            | 6%              | 5.5%            |
The FASE Program – contribute to addressing the challenge

The objective: to develop more accounting technicians in Africa to support growth, accountability, and efficiency in the public and private sectors in Africa.

Funded by the Austria, Ministry of Finance, Euro 3m, 2018 -2025
Stream 1: Support the 5 countries to design and rollout accounting technician (AT) programs

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<th>Countries</th>
<th>Activities</th>
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| Burkina Faso, Morocco, Senegal and Tunisia | • Design/revise AT qualifications  
• Establish/revise partnership agreement between PAO, PAO training institution, and respective business schools  
• Develop a communication strategy |
| Cote d’Ivoire     | • Design study packs  
• Design trainers' packs  
• Train the instructors  
• Strengthen PAO infrastructure to rollout the qualification |

Support the Ministry of High Education in developing a roadmap for revising the BTS/DUT  
Support the rollout of the roadmap
Stream 2: Accounting technician qualification for Africa (ATQA)

Partnership
IFAC, PAFA, ATSWA/ABWA

S2: Accounting Technician Qualification for Africa

Design Accounting Technician for Africa (ATQA)

Support three countries to rollout ATQA

PAFA: Human Capacity and e-Learning platform for ATQA

Support to the three countries
Pilot ATQA in 3 countries: Angola, Mozambique, South Sudan

1.1 PAO infrastructure – frameworks development & capacity building
   Governance, policies: entry and qualification requirements, tuition providers accreditation, marketing approaches, and capacity building

1.2 Adapt ATQA
   - Country specific subjects
   - NQF requirements.

1.3 Student learning material
   - Use ATQA developed material
   - Develop material for national subjects

1.4 Instructor’s guides
   - Use ATQA developed materials
   - Develop material for national subjects

1.5 Capacity building
   Instructors, examiners

1.6 Stakeholder engagement – a key foundation
Capacity building – knowledge sharing

- Promote the role of accounting technicians as catalysts for accelerating economic and inclusive growth.
- To share experiences of designing and implementing accounting technician qualifications
- To engage in the role of different stakeholders in implementing accounting technician qualifications.
Next steps

1. Support rollout of the qualifications in the 4 countries and roadmap for the revising BTS/DUT in Cote d’Ivoire

2. Finalise development of ATQA deliverables

3. Support rollout of ATQA in 3 countries.
Thank you!