

# Benchmarking

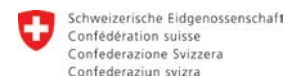
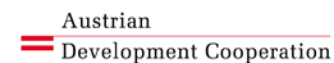
Ian Ritchie, Short Term Consultant, CFRR, Vienna

15<sup>th</sup> June 2016, Yerevan

*Past achievements and future directions*



STAREP is co-funded by:



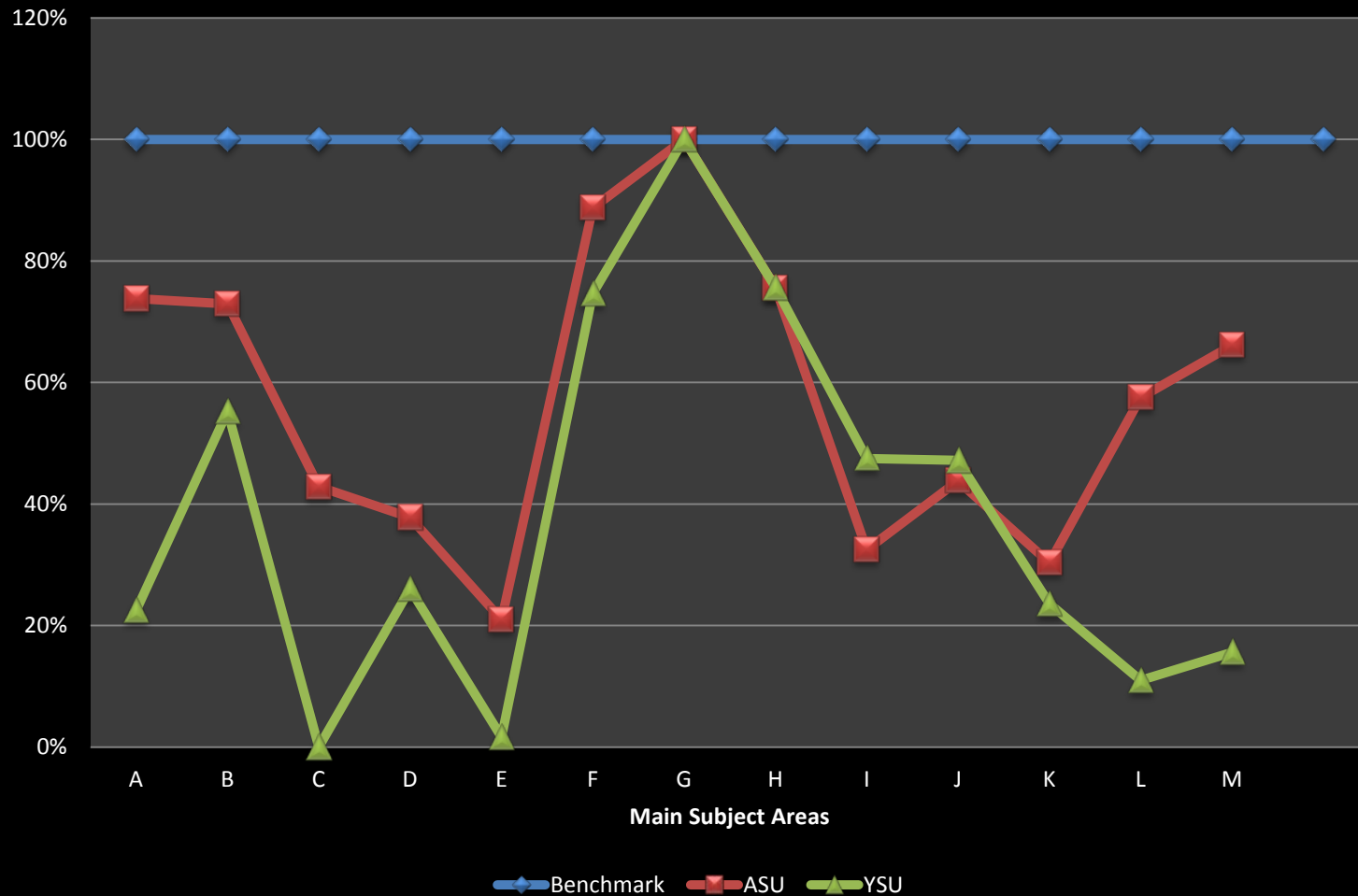


**Armenia**



# The Profiles of YSA and ASU

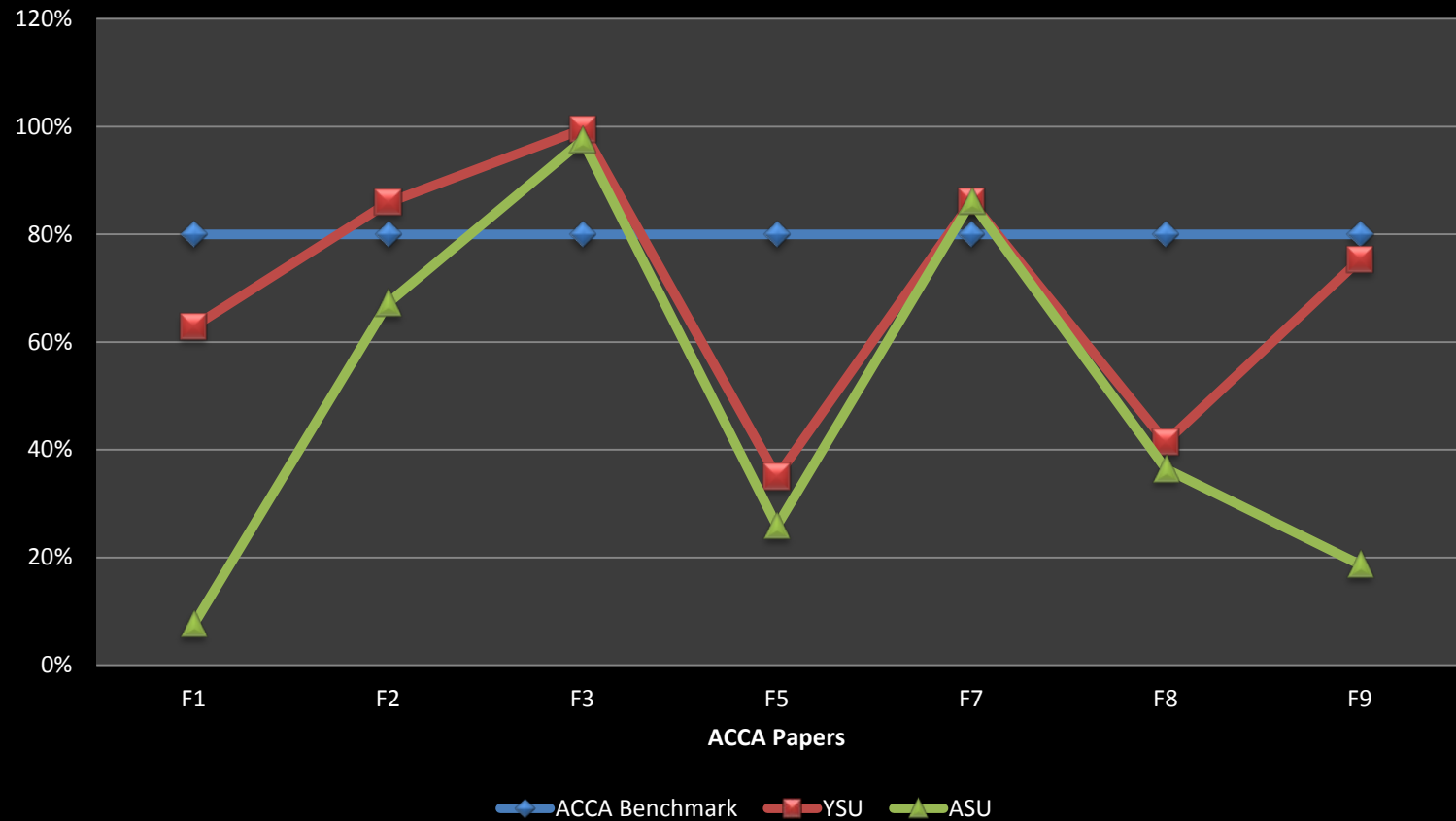
Syllabus Profile by Subject Area



A	Management and Accounting
B	Management Accounting Techniques
C	Management and Ethics
D	Performance Management and Decision Making
E	Management Techniques
F	Financial Accounting Concepts
G	Recording Transactions and Events
H	Preparation of Financial Statements
I	Analysis and Interpretation of Financial Statements
J	Audit and Assurance Engagements
K	Audit Testing and Reporting
L	Principles of Financial Management
M	Financial Management Techniques

# Benchmarking to ACCA

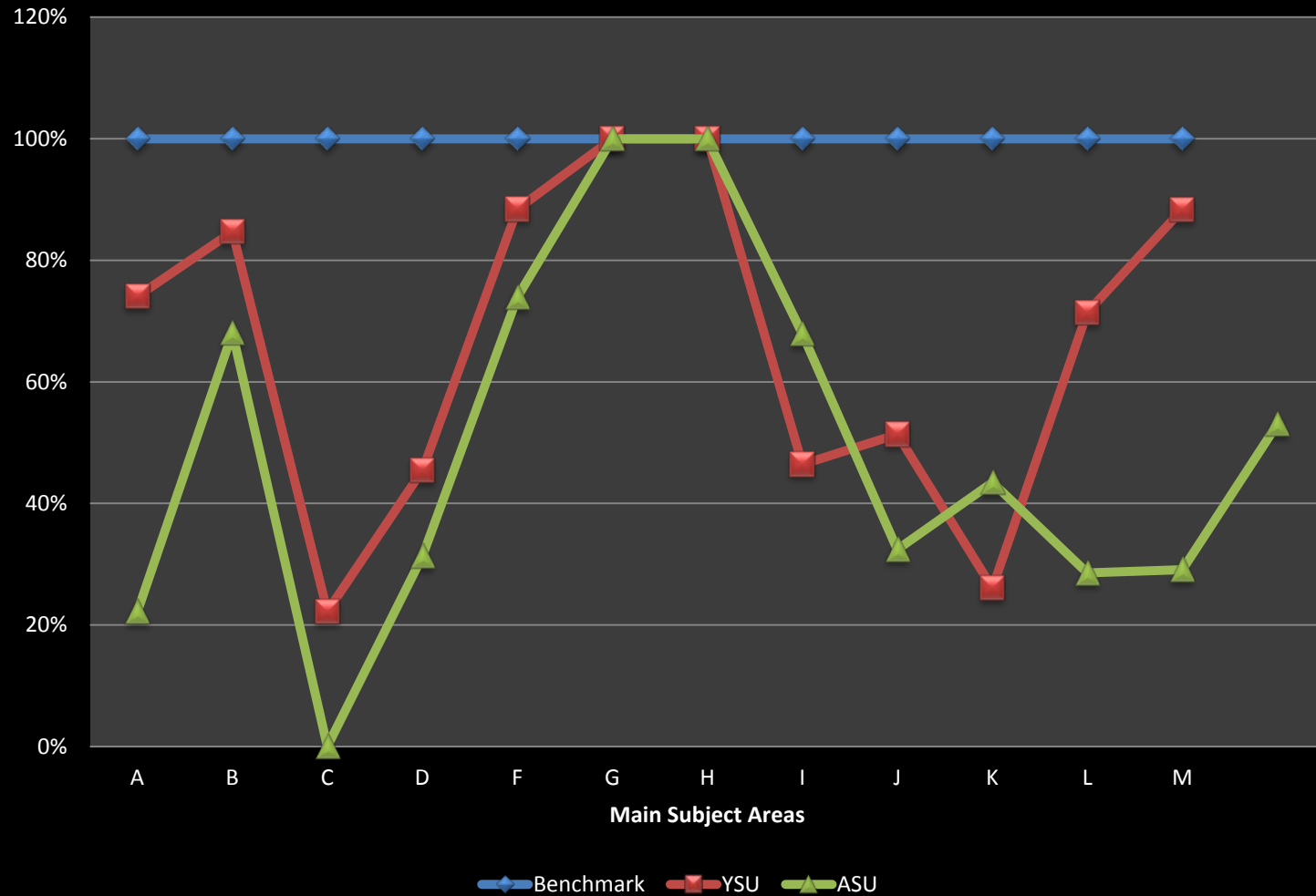
Syllabus Profile against ACCA Benchmark



F1	Accountant in Business
F2	Management Accounting
F3	Financial Accounting
F5	Performance Management
F7	Financial Reporting
F8	Audit and Assurance
F9	Financial Management

# Benchmarking to Common Core

Syllabus Profile against Common Core Syllabus



A	Management and Accounting
B	Management Accounting Techniques
C	Management and Ethics
D	Performance Management and Decision Making
F	Financial Accounting Concepts
G	Recording Transactions and Events
H	Preparation of Financial Statements
I	Analysis and Interpretation of Financial Statements
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K	Audit Testing and Reporting
L	Principles of Financial Management
M	Financial Management Techniques



## Areas of Relative Strength

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- » F2 – Management Accounting
- » F3 – Financial Accounting
- » F7 – Financial Reporting



# Areas Requiring Significant Upgrading

- » C Management and Ethics
- » D Performance Management and Decision Making
- » J Audit and Assurance Engagements
- » K Audit Testing and Reporting



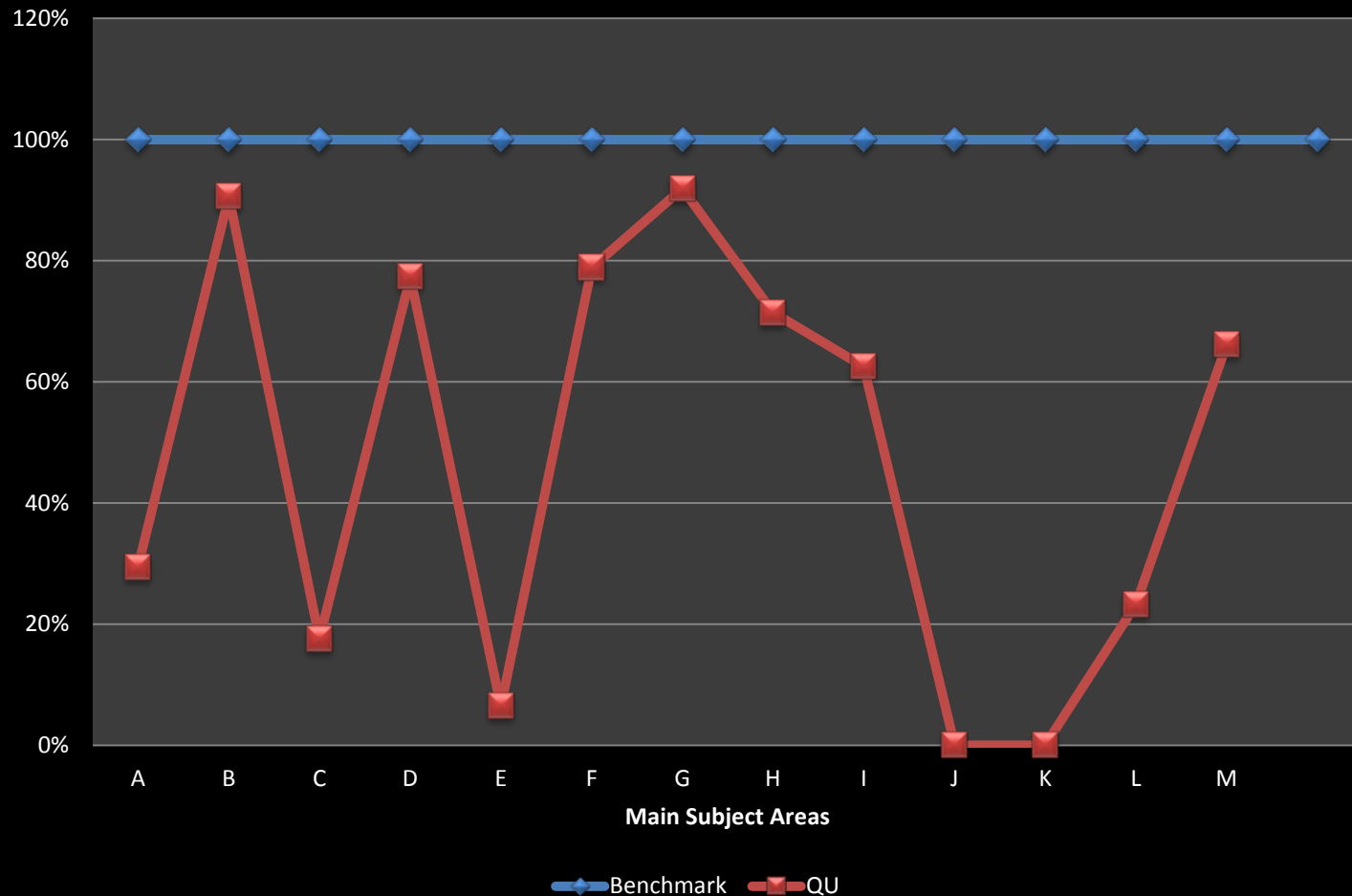
**Azerbaijan**





# The Profile of QU

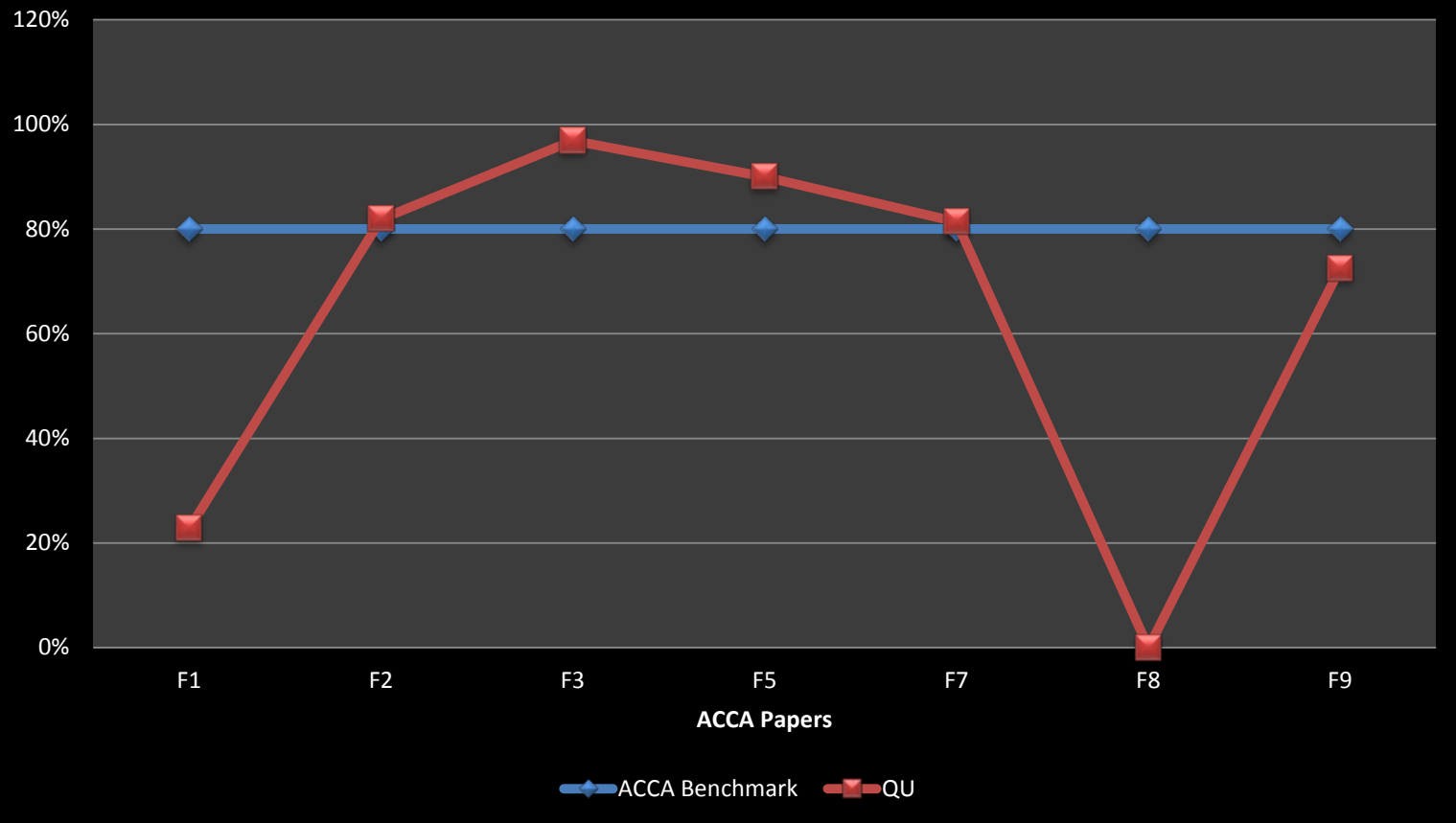
Syllabus Profile by Subject Area



A	Management and Accounting
B	Management Accounting Techniques
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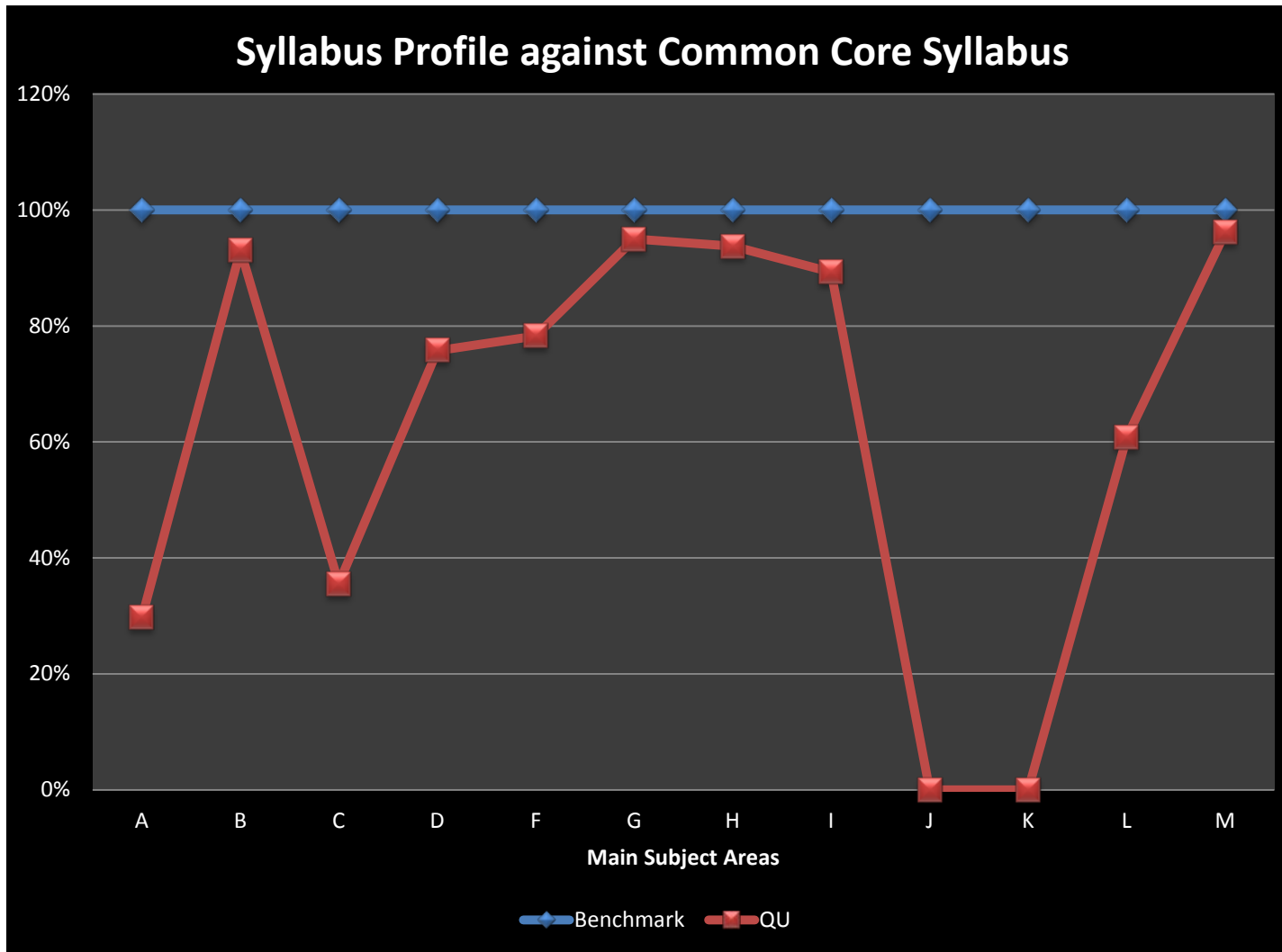
# Benchmarking to ACCA

## Syllabus Profile against ACCA Benchmark



F1	Accountant in Business
F2	Management Accounting
F3	Financial Accounting
F5	Performance Management
F7	Financial Reporting
F8	Audit and Assurance
F9	Financial Management

# Benchmarking to Common Core



A	Management and Accounting
B	Management Accounting Techniques
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## Areas of Relative Strength

- » F2 – Management Accounting
- » F3 – Financial Accounting
- » F5 – Performance Management
- » F7 – Financial Reporting



## Areas Requiring Significant Upgrading

- » A Management and Accounting
- » C Management and Ethics
- » J Audit and Assurance Engagements
- » K Audit Testing and Reporting

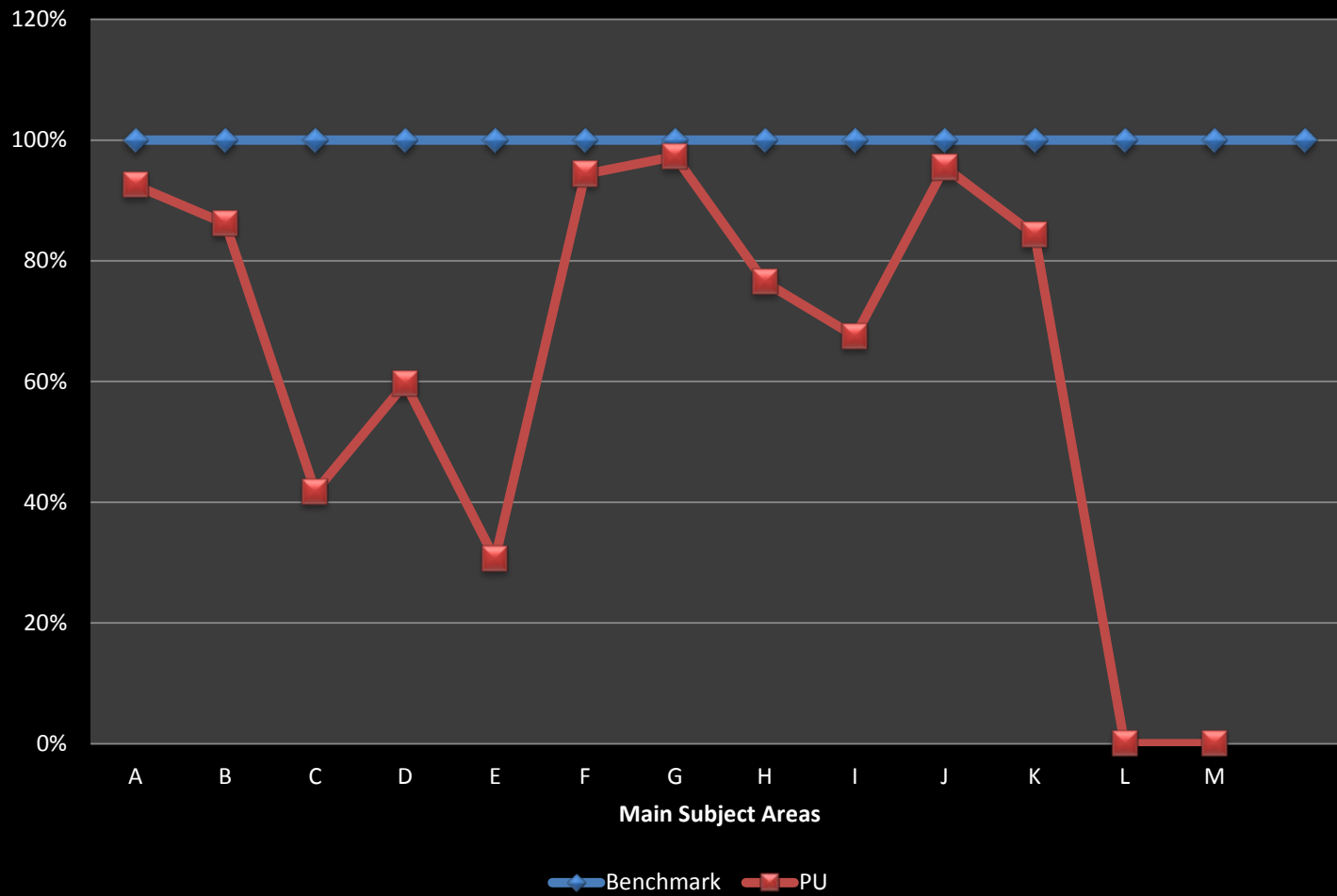


**Belarus**



# The Profile of PU

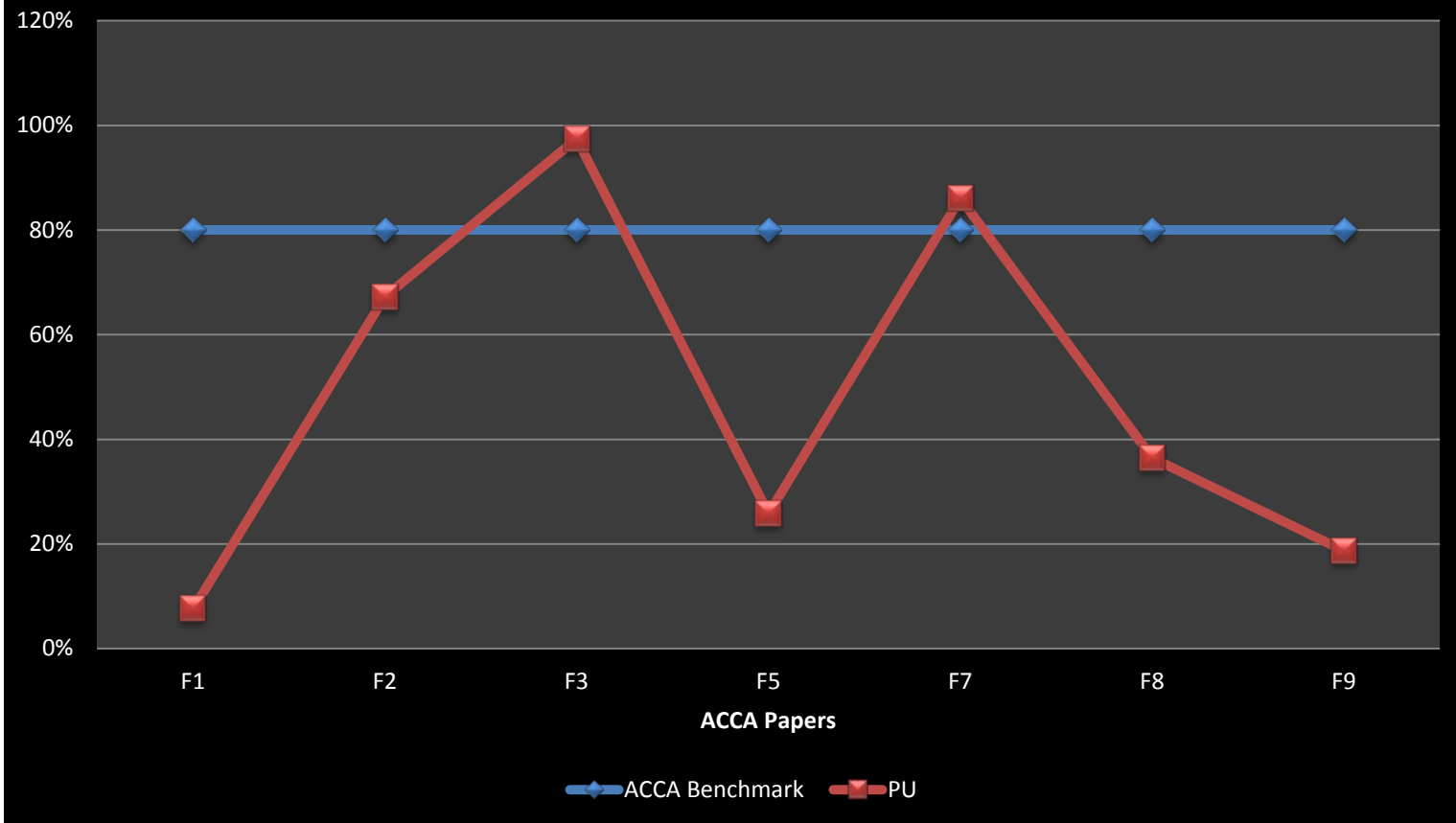
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# Benchmarking to ACCA

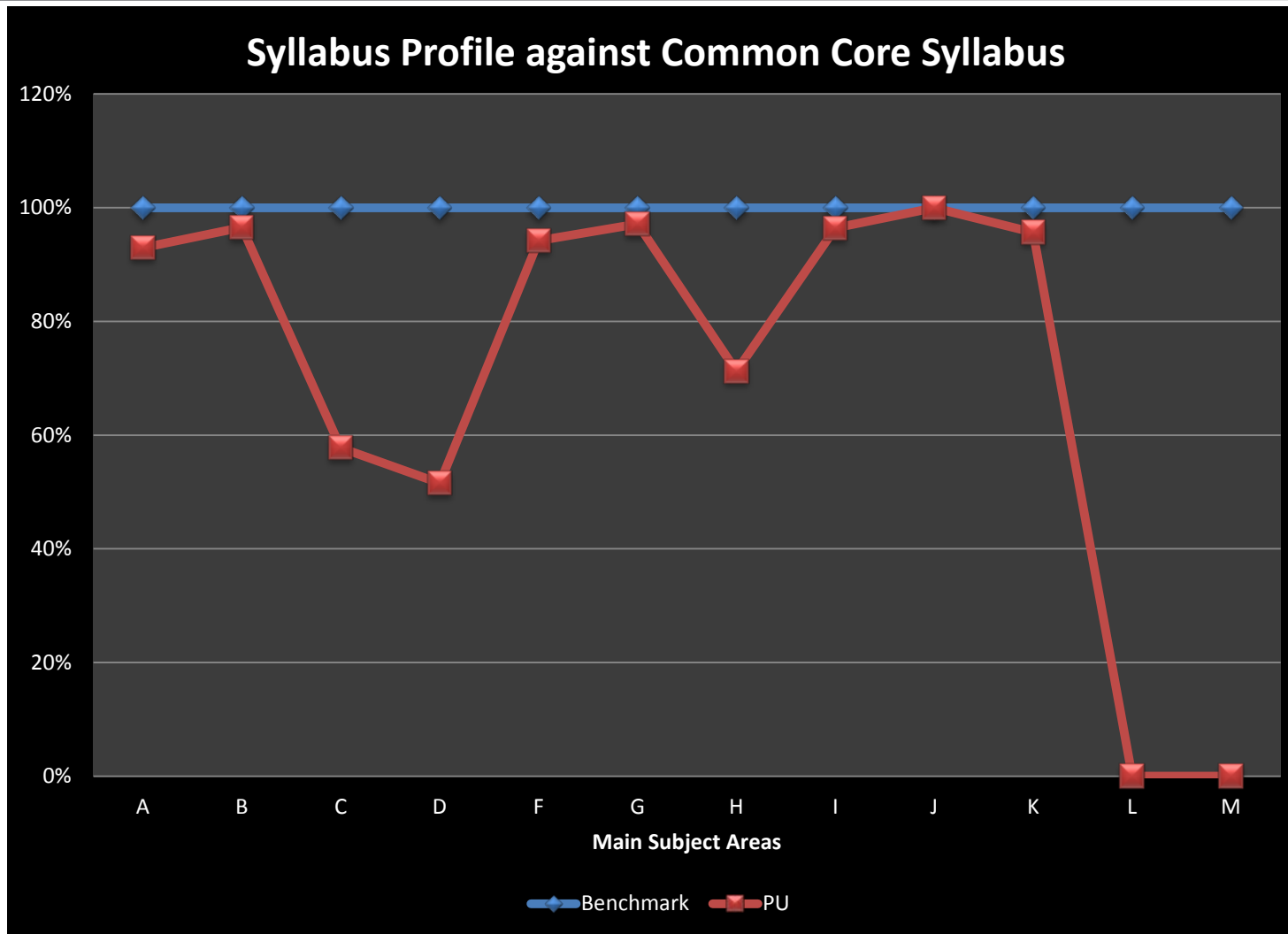
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F1	Accountant in Business
F2	Management Accounting
F3	Financial Accounting
F5	Performance Management
F7	Financial Reporting
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F9	Financial Management



# Benchmarking to Common Core



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## Areas of Relative Strength

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- » F3 – Financial Accounting
- » F7 – Financial Reporting

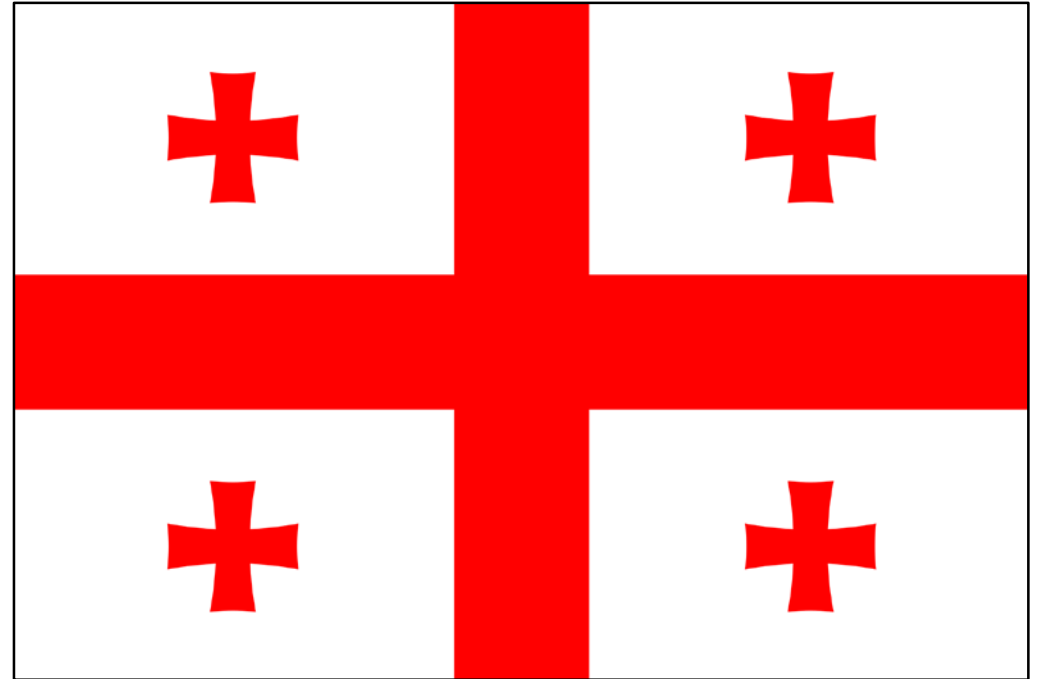


# Areas Requiring Significant Upgrading

- » A Management and Accounting
- » C Management and Ethics
- » D Performance Management and Decision Making
- » J Audit and Assurance Engagements
- » K Audit Testing and Reporting

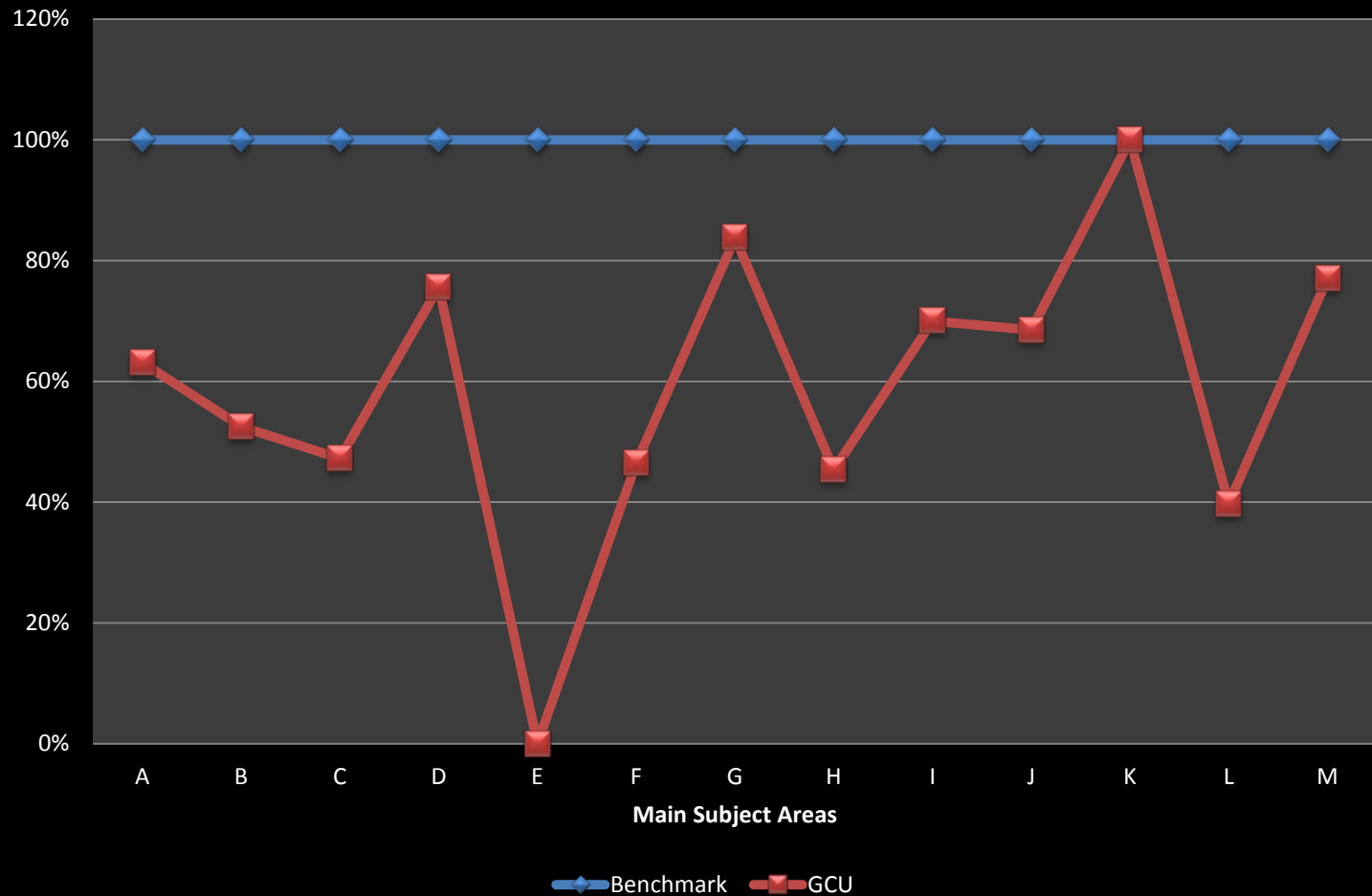


Georgia



# The Profile of GCU

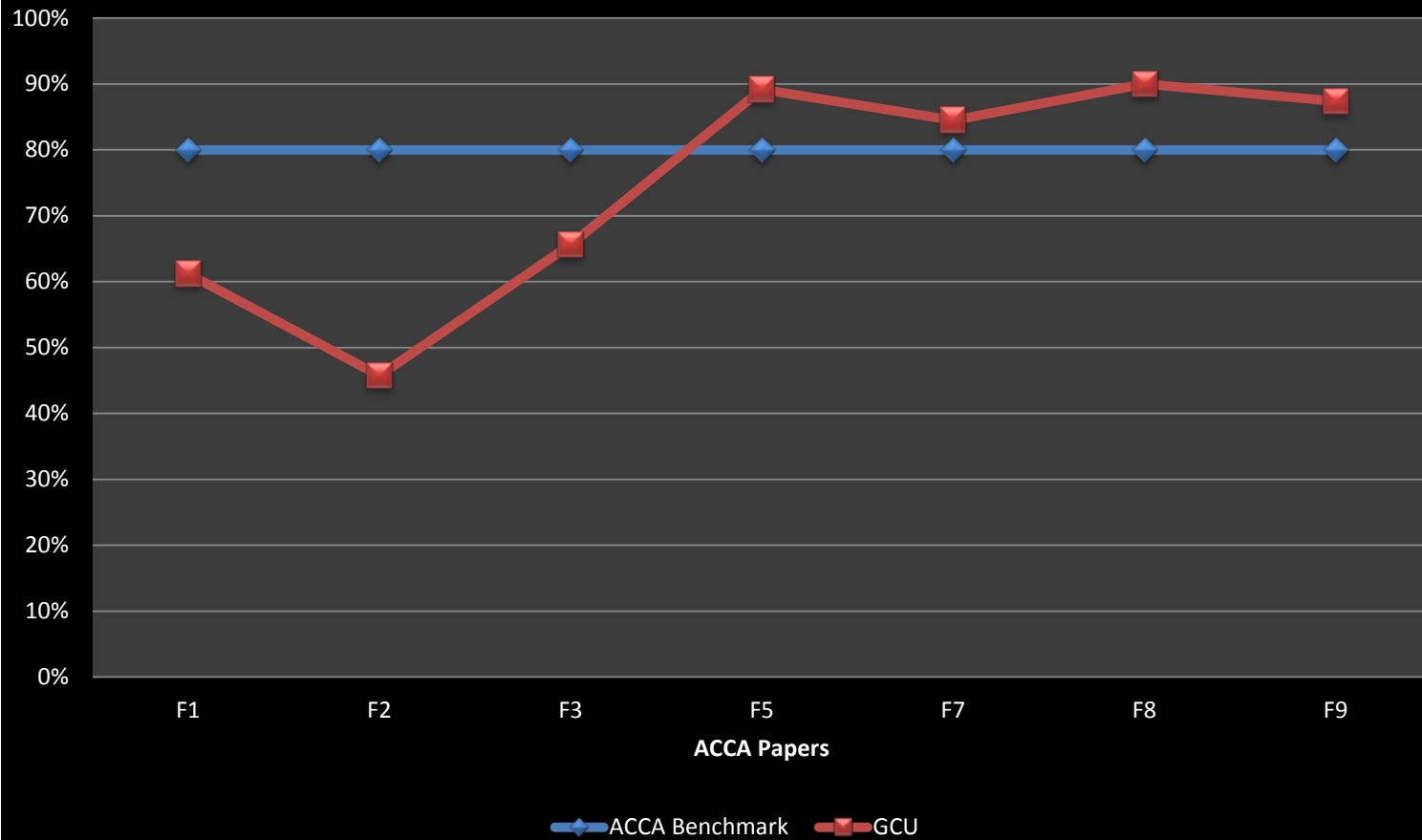
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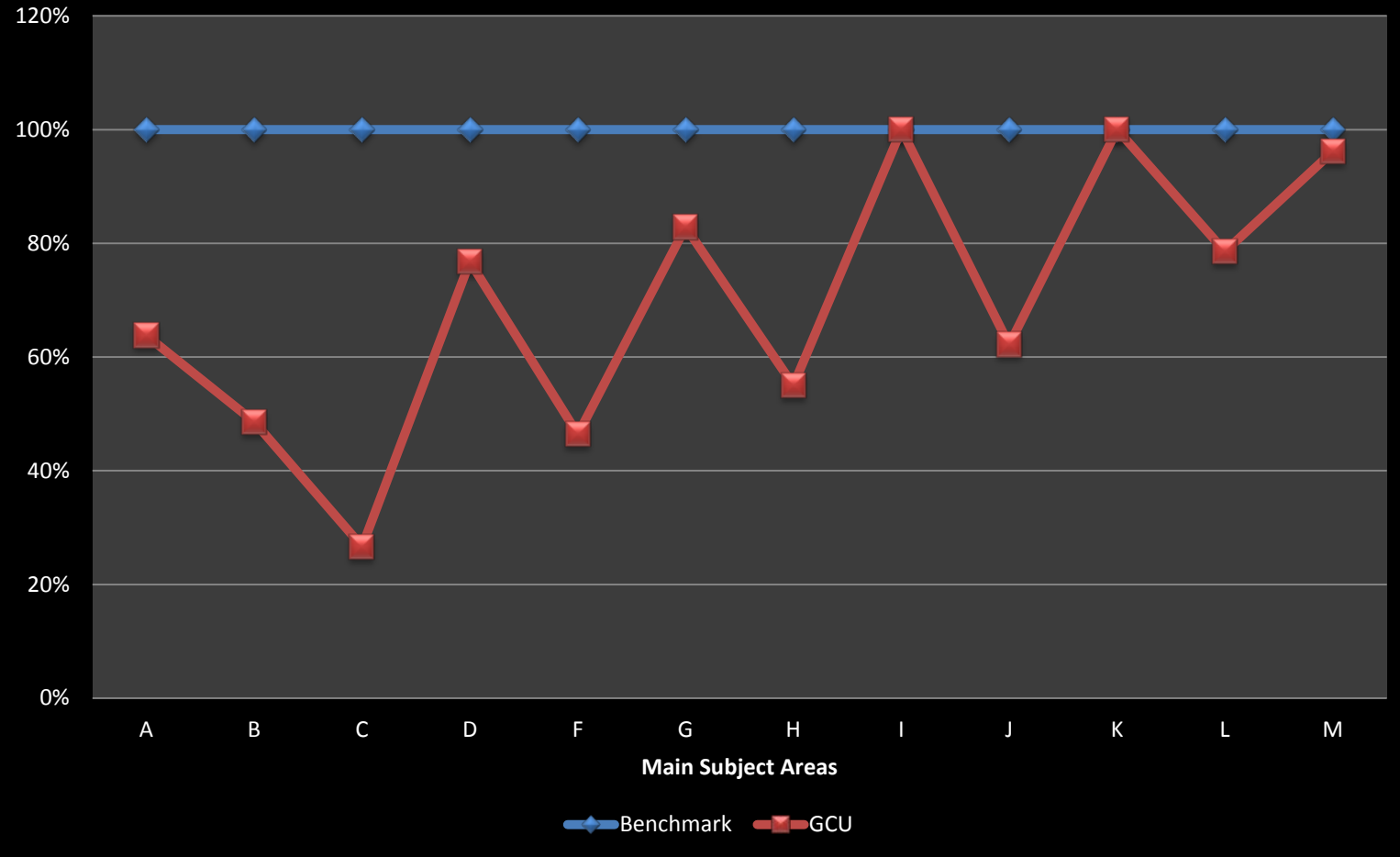
## Syllabus Profile against ACCA Benchmark



F1	Accountant in Business
F2	Management Accounting
F3	Financial Accounting
F5	Performance Management
F7	Financial Reporting
F8	Audit and Assurance
F9	Financial Management

# Benchmarking to Common Core

Syllabus Profile against Common Core Syllabus



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## Areas of Relative Strength

- » F5 – Performance Management
- » F7 – Financial Reporting
- » F8 – Audit and Assurance
- » F9 – Financial Management





## Areas Requiring Significant Upgrading

- » B Management Accounting Techniques
- » C Management and Ethics
- » F Financial Accounting Concepts
- » H Preparation of Financial Statements

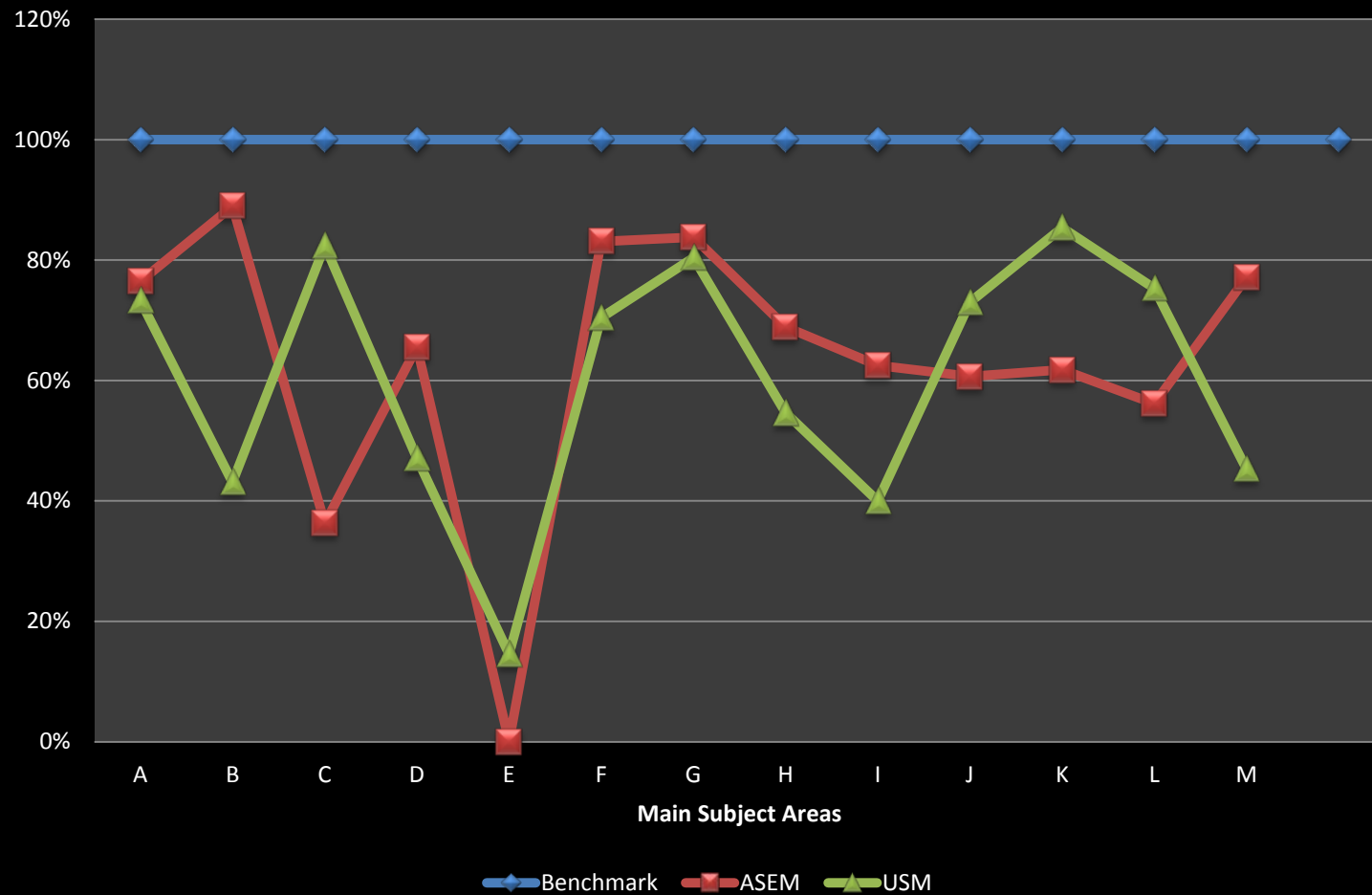


**Moldova**



# The Profiles of ASEM and USM

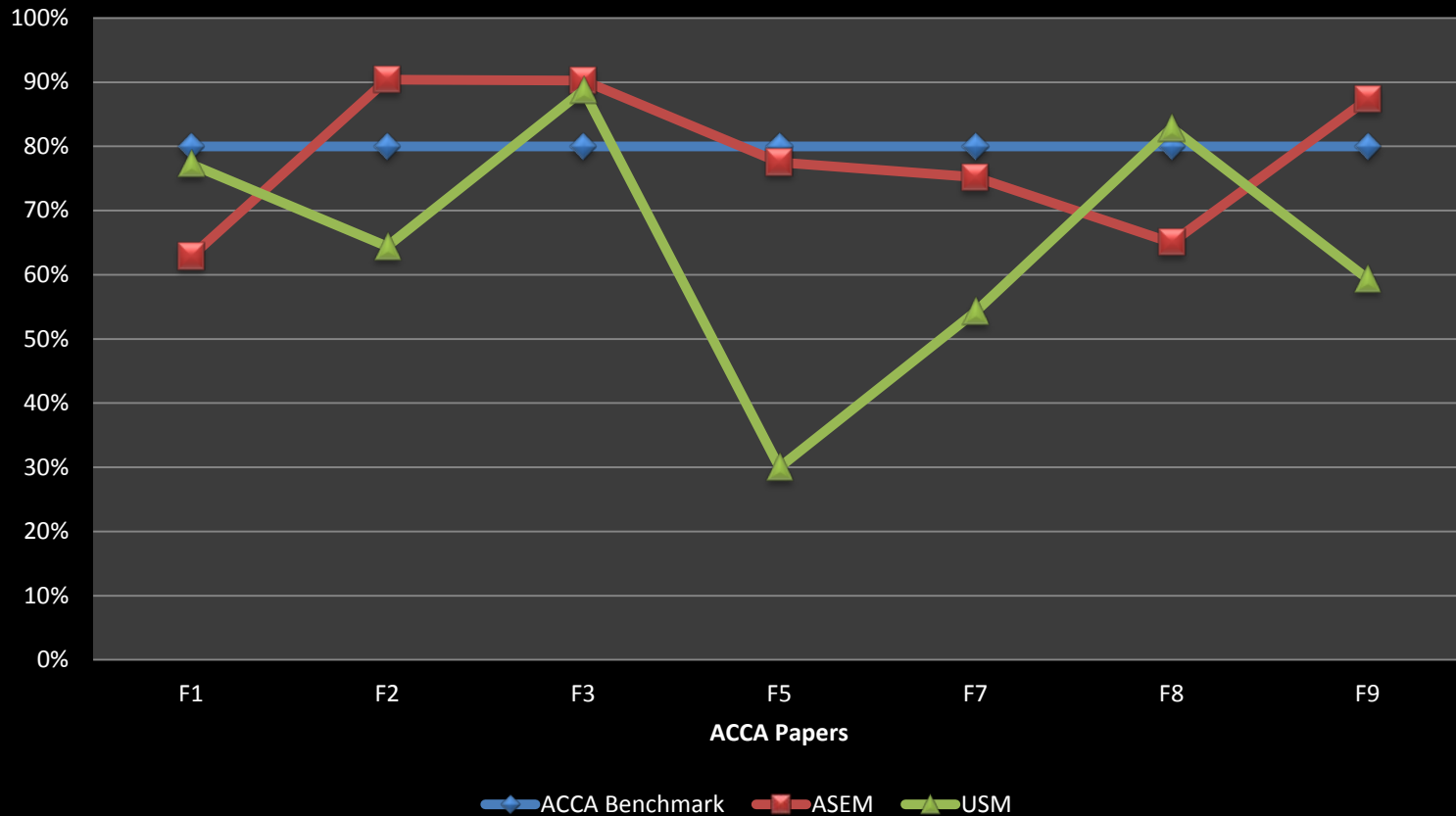
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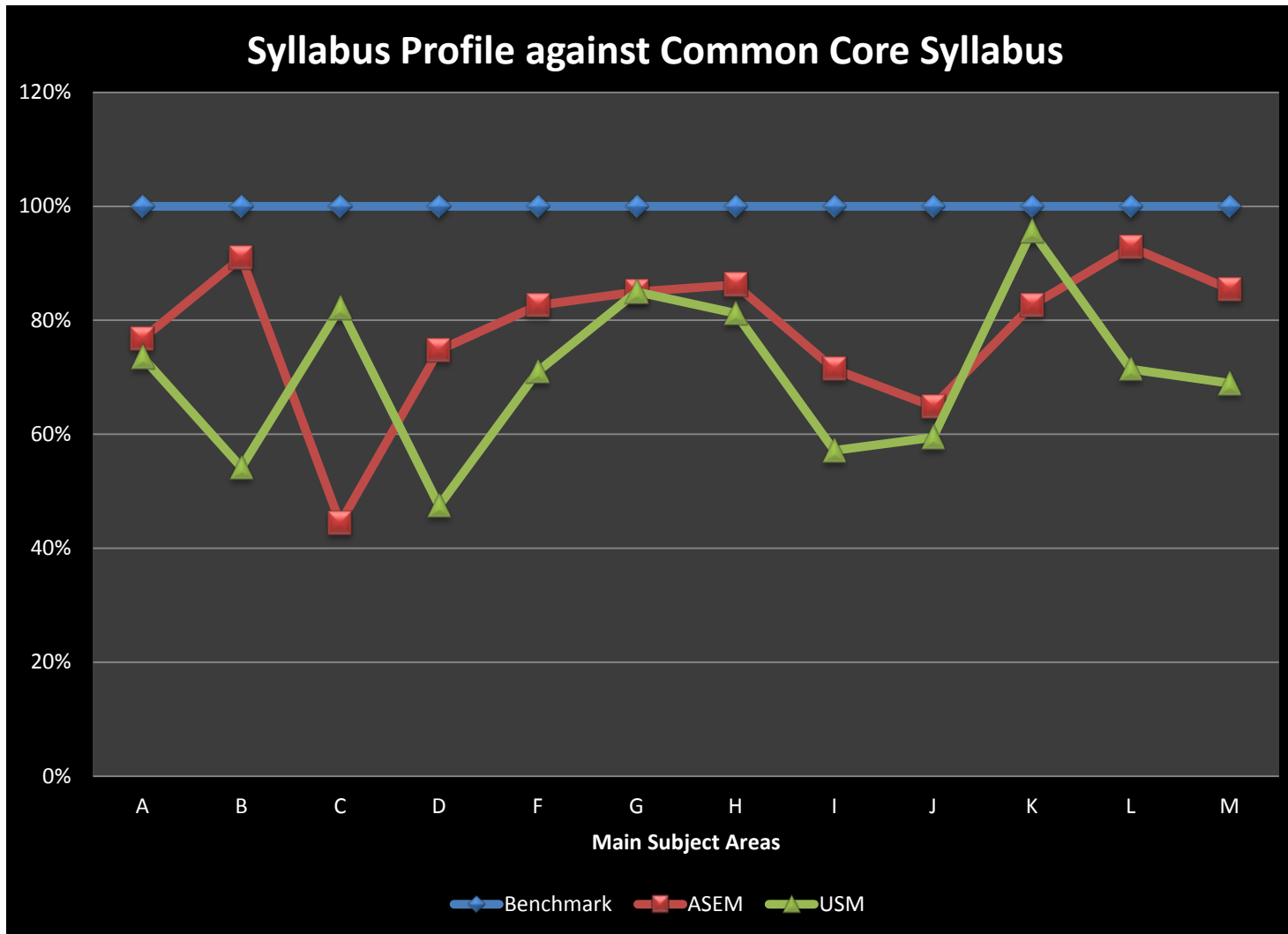
# Benchmarking to ACCA

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## Areas of Relative Strength

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- » F2 – Management Accounting
- » F3 – Financial Accounting
- » F5 – Performance Management
- » F9 – Financial Management



# Areas Requiring Significant Upgrading

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» None

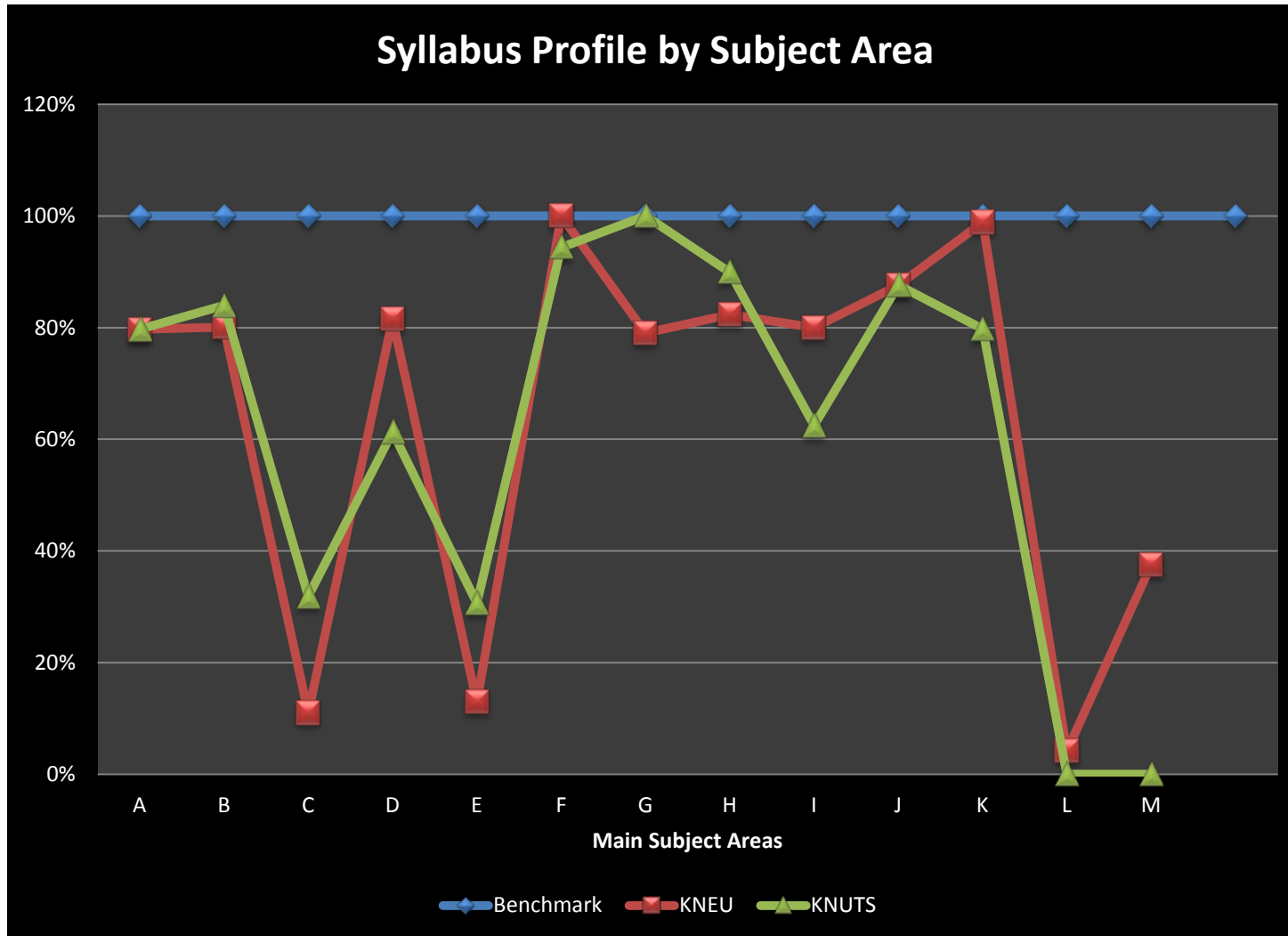


**Ukraine**





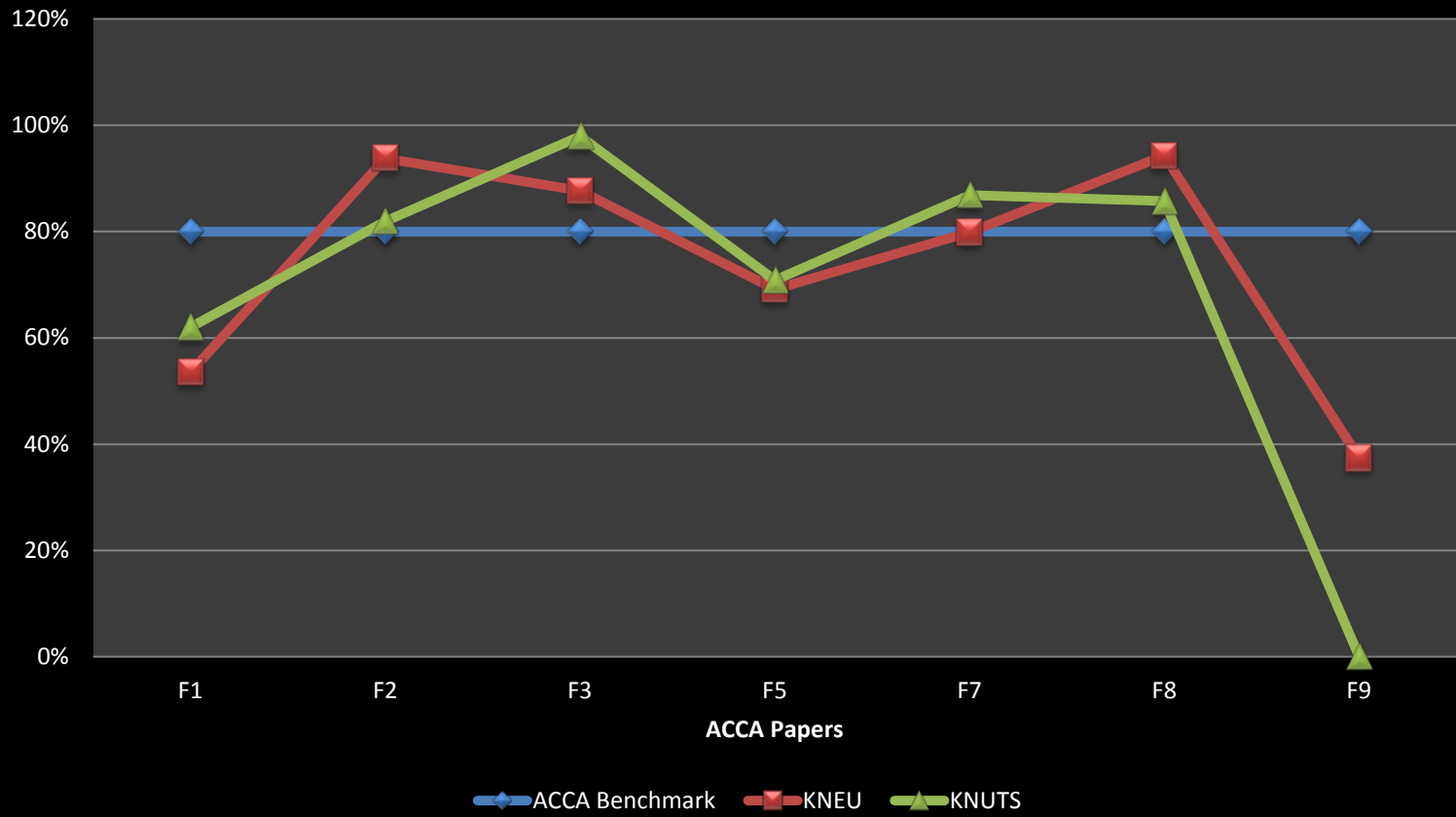
# The Profiles of KNEU and KNUTS



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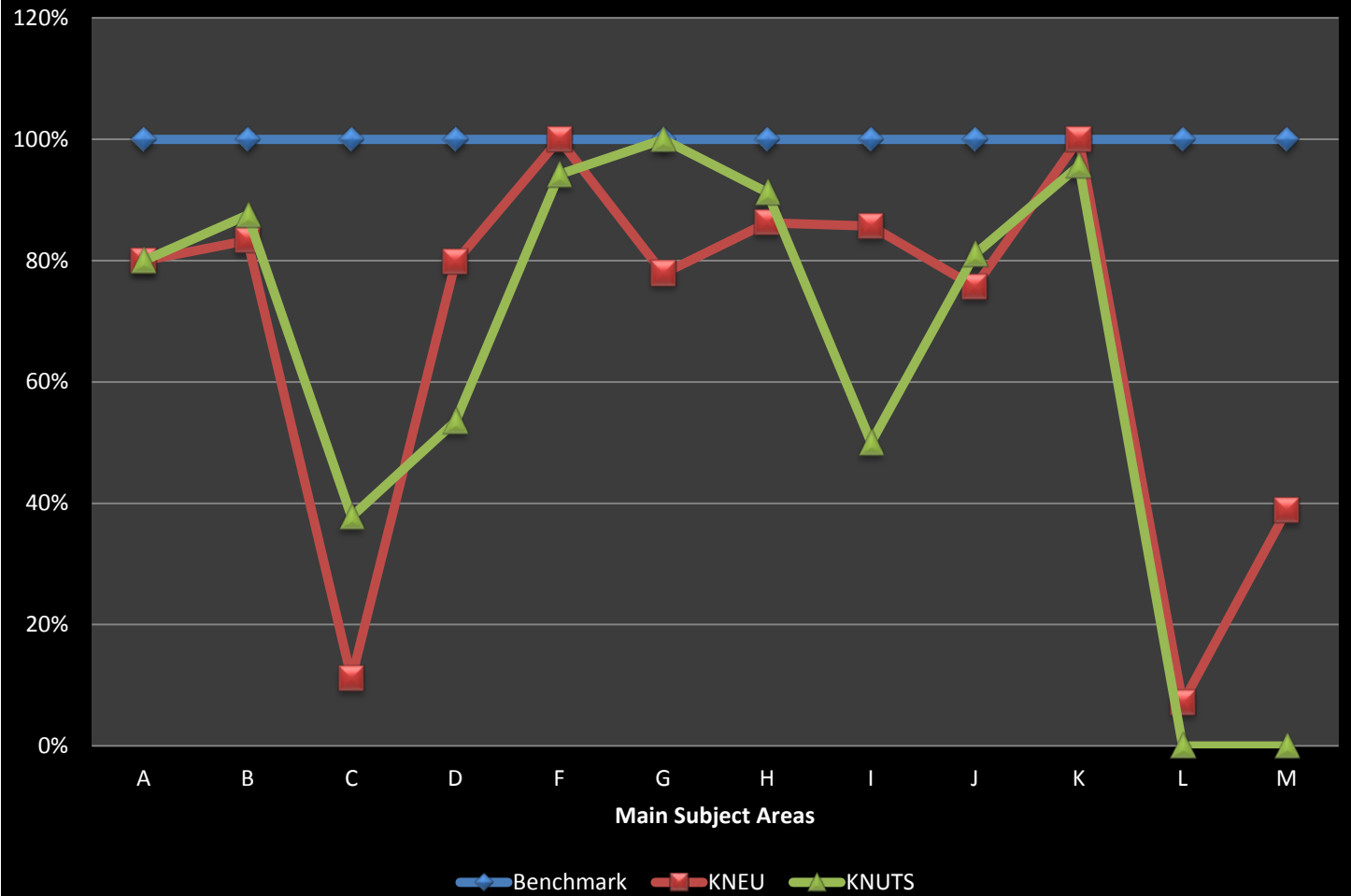
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## Areas of Relative Strength

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- » F2 – Management Accounting
- » F3 – Financial Accounting
- » F7 – Financial Reporting
- » F8 – Audit and Assurance



# Areas Requiring Significant Upgrading

- » C Management and Ethics
- » L Principles of Financial Management
- » M Financial Management Techniques

## Areas Where STAREP EduCoP Can Assist

	Areas Requiring Significant Upgrading	
C	Management and Ethics	5
J	Audit and Assurance Engagements	3
K	Audit Testing and Reporting	3
A	Management and Accounting	2
D	Performance Management and Decision Making	2