

Connecting PAO Educational Programing to the Emergence of Sustainability-Related Reporting

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Look for education quick wins (don't wait for standards)

Provide continuing profession development (CPD) opportunities today. Partner with other sustainability professionals or organizations who can offer subject matter expertise training to existing members. The resources listed at the end of this presentation can assist.

Have you attended any training on sustainability-related reporting to date?

- a) Yes
- b) No, but I would like to
- c) No, I don't see any value in doing so

Engage regularly consistently with university and other education providers

This can include both existing accountancy education providers and others in sustainability related fields such as environment and sustainable development.

Perform a gap analysis

Perform a skills audit against competency requirements comparing current members to these requirements.

In your view how prepared are accountants in your jurisdiction for sustainability-related reporting

- a) Ready to go, no gaps in competence
- b) Minor gaps in their competence
- c) Major gaps in their competence
- d) Not ready at all

Update curriculum & learning resources

(if this is not your PAO's responsibility, work with education providers).

This should cover both initial professional development (IPD) and continuing professional development programming, ensuring the upskilling of current and future members.

Be clear on the *why* in all educational programming

It is as important to convince students and qualified professionals they need to upskill as it is to teach them the knowledge and skills.

Base education on practical application

Develop knowledge sharing mechanism between practitioners and education providers. This will enable educators to use relevant and responsive case studies in their learning materials. Sustainability education should emphasize practical application over theory and help learners to understand the application of concepts in real-world scenarios.

Develop a continual feedback loop

of engaging employers, educating members and future members, and assessing progress.

This will generate fast and frequent feedback and increases your PAO's chances of adapting to emerging changes.

Which stakeholders are most important to ensuring effective education on sustainability-related reporting?

Select one or more

- a) Professional accountancy organizations
- b) Government
- c) Employers
- d) Regulators
- e) Universities
- f) Donors
- g) Non-governmental organizations (NGOs)

Make your education process environmentally sustainable

PAOs should work to minimize the environmental impact of their education process. This will generate fast and frequent feedback and increases your PAO's chances of adapting to emerging changes.

Is environment impact a factor in how accountancy education is delivered in your country

- a) Yes, it is an important factor
- b) Partially, it is a somewhat important factor
- c) No, it is not considered at all

Education Actions for PAOs: Sustainability-related Reporting

- Look for education quick wins (don't wait for standards)
- Engage regularly and consistently with university and other education providers. Define the competency requirements
- Perform a gap analysis
- Update curriculum and learning resources
- Be clear on the why in all educational programming
- Base education on practical application
- Develop a continual feedback loop of engaging employers, educating members and future members, and assessing progress
- Make your education process environmentally sustainable

Useful reference links:

- [Time for Action on Sustainability: Next Steps for the Accountancy Profession](#)
- [Remaining Relevant: Opportunities to Expand Your Sustainability Know-how](#)
- [Understanding ESG Reporting](#)
- [Doing Different Things: Approaching Sustainability with Confidence, and Your Existing Skillset](#)



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