

# AT Roundtable 1 – The Outcomes

- A core group of interested organisations/individuals was formed
- The project objective and approach was generally agreed
- A strong sense of a need to work together emerged
- The desired outcome is still evolving, i.e. what does success look like?
- Comments were varied – reflecting different situations/perspectives
- At times the comments conflicted, e.g. global or local focus; needs of the developed or developing; preferred organisational arrangement. These tensions are not necessarily mutually exclusive.

## Slides 2 - 5 :

Key questions and tensions - and some thoughts in response

## Slides 6 - 8:

Key responses to specific questions raised during Roundtable

## Slides 9 - 11:

Original slides presented at the Roundtable

**CAPA**

## *Some tensions – some suggestions*

### **Recognition – what does it mean?**

- What needs to be recognised?
  - ✓ Roles, competencies
- By whom?
  - ✓ Very wide range of stakeholders

### **Global vs. Local Recognition**

- No need for these to be mutually exclusive
- Global requires a champion – an existing or new global body
- Global may require standardisation of titles, programs, etc
- Mutual recognition

### **Recognition vs. Demand**

- Which comes first?
- Why is little attention paid to ATs?
  - ✓ Supply requires demand
  - ✓ Demand may be very dependent on understanding ATs – i.e. recognition

## *Some tensions – some suggestions*

### **Market Differences**

- Developed vs. Developing
- Private vs. Public sectors
- In Practice vs. Not in Practice
- Differences can be recognised in all of these – but issue of recognition remains the same

### **PA vs. AT**

- Need to be careful not to suggest ATs are not professional
- However, delineation between the two must be achieved
- Pathway vs. end point - the “Qualification Ladder” concept providing flexible entry and exit points may provide the answer

### **Long-Term vs. Short-Term**

- No need for these to be mutually exclusive
- Need to understand the future needs and roles
- Need to capitalise on immediate opportunities and circumstances

7

**CAPA**

## *Some tensions – some suggestions*

### **PA body vs. Separate body**

- ATs as part of existing body including PAs? Benefits – recognised element of accountancy supply chain
- Separate AT membership body? Benefits – no risk of being secondary focus
- Are the organisational arrangements important if all other matters addressed?

### **Any others?**

- Task force members may wish to suggest other key questions or tensions

8

**CAPA**

## What does the success of this project look like?

### Locally

- Makes a difference (positive change) to participating organisations
- Encourages other organisations to consider introducing an AT sector

### Locally & Globally

- Recognition by relevant, existing global bodies
- Raises the profile and understanding of ATs
- Participating organisations (and others) maintain connection

### The Big Idea(s)

- To evolve over the next Roundtables

9

**CAPA**

## In terms of AT recognition.....

.....if we are trying to fix something, what is it that is broken or not working?

### Responses before R'table 1:

- No standardised mechanism prescribed by IFAC or national regulators
- Lack of proactive promotion of ATs in developing nations/PAOs
- AT is not given the position it deserves
- Too much emphasis on PAs in developing countries

### CAPA proposition:

- We do not have **global** recognition for ATs (as compared to PAs)
- Lack of consistent understanding, programs, language, and agreed positioning in the broad accountancy spectrum

### Comments during R'table 1:

- Aim to change mindset to accept ATQ alongside PAQ
- Global body (IFAC?) needed to represent interests of ATs to achieve global recognition/designation
- Develop a better understanding of the role/benefits/definition of ATs alongside the PAs
- The title – e.g. Technician vs. Technologist

10

**CAPA**

*In terms of AT recognition.....*

*.....where is the lack of recognition an issue e.g. generally or certain stakeholders?*

**Responses before R'table 1:**

- IFAC
- Accountancy profession
- Government and regulatory bodies
- Businesses/Employers
- Recruiters
- Academia

**CAPA proposition:**

- Agree with provided responses
- Lack of recognition is widespread across a range of stakeholders

**Comments during R'table 1:**

- Covered under previous question

11

**CAPA**

*In terms of AT recognition.....*

*.....what are the barriers to achieving widespread recognition?*

**Responses before R'table 1:**

- Traditional focus is CA/CPA
- Professional elitism and competitive tensions
- Lack of focus from IFAC and PAOs
- Need an independent body to advocate for ATs
- Lack of reciprocal arrangements

**CAPA proposition:**

- Lack of understanding and interest
- Lack of leadership
- Lack of vision and strategy as it fits into the long-term growth and sustainability of the accountancy profession

**Comments during R'table 1:**

- No global leadership, e.g. IFAC
- Recognise importance of ATs in SMEs/Public Sector
- Clarify delineation between PAs and ATs
- Professionalise and regulate ATs (competency frameworks, relevant training, CPD, Ethics)
- Role of ATs within PAO structures

12

**CAPA**

*In terms of AT recognition.....*

*.....if we are trying to fix something, what is it that is broken or not working?*

Directly relevant responses:

- No standardised mechanism prescribed by IFAC or national regulators
- Lack of proactive promotion of ATs in developing nations/PAOs
- AT is not given the position it deserves
- Too much emphasis on PAs in developing countries

CAPA view:

- We do not have **global** recognition for ATs (as compared to PAs)
- Lack of consistent understanding, programs, language, and agreed positioning in the broad accountancy spectrum

Responses parked for future webinars/thinking:

- Designation not prioritised for resourcing/training
- Lack of non-graduate opportunities (diversity/talent/social mobility)
- Lack of consistent and quality AT training across the profession
- Nothing is broken – we are creating an Interest Group

13

**CAPA**

*In terms of AT recognition.....*

*.....where is the lack of recognition an issue e.g. generally or certain stakeholders?*

Directly relevant responses:

- IFAC
- Accountancy profession
- Government and regulatory bodies
- Businesses/Employers
- Recruiters
- Academia

CAPA view:

- Agree with provided responses
- Lack of recognition is widespread across a range of stakeholders

Responses parked for future webinars/thinking:

- Unite in our view of:
  - ✓ who an AT is
  - ✓ what an AT does
- Changing mindsets
- Education and awareness of role of ATs

14

**CAPA**

*In terms of AT recognition.....*

*....what are the barriers to achieving widespread recognition?*

Directly relevant responses:

- Traditional focus is CA/CPA
- Professional elitism and competitive tensions
- Lack of focus from IFAC and PAOs
- Need an independent body to advocate for ATs
- Lack of reciprocal arrangements

CAPA view:

- Lack of understanding and interest
- Lack of leadership
- Lack of vision and strategy as it fits into the long-term growth and sustainability of the accountancy profession

Responses parked for future webinars/thinking:

- Impacts on sustainable and resilient future accountancy profession
- Linkages to education systems and providers