



## ACCOUNTING TECHNICIANS:

### Roundtable 3: Positioning the Qualification Outcomes

Accounting Technicians  
Roundtable  
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Confederation of Asian and Pacific Accountants (CAPA)

## Overall Outcomes and Next Steps for Consideration

### The Outcomes:

- ✓ Recognition required globally, regionally and locally
- ✓ Recognition required by profession and relevant stakeholders
- ✓ Current AT providers need to collaborate and lead
- ✓ Greater consistency needed in AT organisational arrangement and/or programs
- ✓ Delineation between ATs and PAs important
- ✓ Any programs must achieve a quality standard
- ✓ Branding and marketing will be vital
- ✓ Recognition requires collaboration efforts between:
  - PAO and stakeholders and
  - PAOs and AT organisations
  - Within PAOs that have both a PQ and ATQ
- ✓ Increase recognition through stakeholders (governments, regulators, businesses, universities etc)

### Next Steps for Consideration:

- ✓ Need understanding and acceptance from the wider profession (and stakeholders) that the AT has a clear role and position within the accountancy supply chain
- ✓ Need alignment of tertiary education with AT programs
- ✓ Requires IFAC recognition, which may require IFAC Education Panel to consider relevant education standards *or consider how the existing concepts / standards can be applied to the ATQ*
- ✓ Existing AT program providers to act as leaders, drive towards core 'consistency', and advocate for recognition of ATs
  - *recognition needs consistency: ie common content, fundamentals, principles, language.*
  - *To bring a common understanding of what/who an AT is, and what they provide*
- ✓ Invest in global recognition, branding, marketing awareness campaign
- ✓ Need a Value Proposition to retain membership

## Positioning the Qualification – key responses and comments

- Recognition of the qualification requires consistency
- Issues can be overcome with collaborative efforts between AT organisations, PAOs, IFAC and key stakeholders and with strong branding and marketing
- To become an established part of the accountancy supply chain, the qualification needs global, regional and local awareness

### Slides 4 - 6 :

Key responses to the specific questions, and challenges/thoughts arising from these

### Slides 7-9:

The Accountancy Spectrum  
The Accountancy Sector  
The Accountancy Profession

### Slides 10-14:

Original slides presented at Roundtable 3

## POSITIONING THE QUALIFICATION

### 1. Why has it not become a widely recognised qualification?

#### Directly relevant responses:

- Recognition exists in some jurisdictions more than others
- Need to understand what does recognition look like? And by whom?
- Distinction between the PA and AT has not been clarified (*the issue being concerns that recognition of the PA may be diluted*) – delineation point from Roundtable 2
- Lack of investment in global recognition and branding
- Syllabus specific to local needs – *may hinder global recognition*

#### CAPA - additional thoughts

- Too much variation around the world, in AT:
  - ✓ Programs - qualifications
  - ✓ Designations - titles
  - ✓ organisational arrangements - models
- Lack of mutual recognition between bodies (a usual signal towards global recognition)

#### Further points from the RDT:

- Identify:
  - core (globally accepted) content, allowing space for local laws and regulations and scope for specific skills for varying jobs
  - Common definitions and uniformity on syllabus (with local variations)
  - Use of ATs is wide-spread (public sector, small businesses, private sector etc)

## POSITIONING THE QUALIFICATION

### 2. Can the related issues be overcome?

#### Directly relevant responses:

- i. Yes, with collaborative efforts between PAOs and stakeholders
- ii. Yes, with strong branding
- iii. May require different actions in different regions – *country will need their own action plan to contribute towards the overall recognition goal*
- iv. PAOs need to be part of the solution and show the distinctions between PAs and ATs – *all PAOs need to understand the concept of an accountancy 'spectrum' and where ATs fit*

#### CAPA - additional thoughts

- a. Organisations already focusing on ATs will need to collaborate and lead
- b. Operating under a common brand may be key, but this requires common quality
- c. Hence, collaboration should focus on those matters that contribute to global consistency and quality, e.g. common terminologies, designations, program elements

#### Further points from RDT 3:

- Also collaborate with external stakeholders: business, trade associations, universities
- What would the common global branding/positioning be: stand-alone ATQ or as an entry point to the profession?
- Call to action regarding AT for PAOs
  - How to make it happen?
  - Public interest, integrity

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## POSITIONING THE QUALIFICATION

### 3. How could the qualification become an established part of the professional accountancy supply chain?

#### Directly relevant responses:

- i. Obtain global recognition
- ii. Create global, regional and local awareness (common messages)
- iii. More alliance needed between organisations offering the AT or equivalent qualification
- iv. Branding/Marketing/awareness campaign
- v. Increase recognition through governments/regulators regarding AT roles

#### CAPA – additional thoughts

- a. Need understanding and acceptance from the wider profession (and stakeholders) that the AT has a clear role and position within the accountancy supply chain
- b. Need alignment of tertiary education with AT programs
- c. Requires IFAC recognition, which may require IFAC Education Panel to consider relevant education standards

#### Further points from RDT 3:

- Need more alliance between PAOs and AT organisations as well as alliance within a PAO where there is an AT or equivalent route
- Consider following IFAC education concepts for AT qualification:
  - Professional competence
  - Learning outcomes, competence areas and proficiency levels,
  - Learning and development
  - General education
  - IPD and CPD
  - Assessment, measurement and monitoring

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# The Accountancy Spectrum



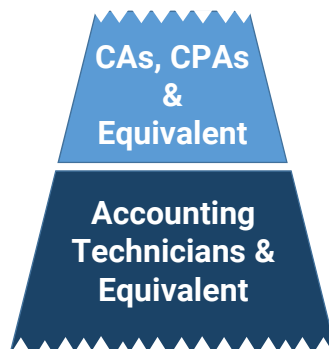
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# The Accountancy Sector

## The Current Situation

All 'Qualified'\* and many are members of a PAO\*\*.

The majority are not 'Qualified' and not members of PAOs.



## The Opportunity

To source aspiring accountants from the pool of qualified ATs.

To 'professionalise' the unqualified and embrace qualified ATs as members of PAOs – growing the membership.

\* Successfully completed a formal, structured education program and examinations

\*\* Professional accountancy organisations as recognised by IFAC

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# The Accountancy Profession

	The Accountant	The Accounting Technician
Typical Designations	CA, CPA, CMA	AT, CAT
Common Definitions	Leader of, or advisor to, accounting or audit activities	Undertake many day-to-day accounting operations
Typical Roles / Titles	CFO, Financial Auditor	Book-keeper, Financial Accountant or Administrator
Key Differentiating Skills	Problem-solving, data interpretation, critical decision-making	Systems applications, data processing and management
Typical Education - Entry Requirements - Qualification Program	Entry – University degree  Program – higher end of any national qualification framework (NQF)	Entry – School or college certificate; non-relevant degrees  Program – up to mid- and higher- levels of any NQF

## POSITIONING THE QUALIFICATION

### 1. Why has it not become a widely recognised qualification?

Directly relevant responses:	Interpretation of responses	CAPA - additional thoughts
i. Recognition exists in some jurisdictions more than others	Noted	a. Too much variation around the world, in AT: <ul style="list-style-type: none"> <li>✓ Programs - qualifications</li> <li>✓ Designations - titles</li> <li>✓ organisational arrangements - models</li> </ul> b. Lack of mutual recognition between bodies (a usual signal towards global recognition)
ii. Need to understand what does recognition look like? And by whom?	Noted	
iii. Distinction between the PA and AT has not been clarified – delineation point from Roundtable 2	Noted – the issue being concerns that recognition of the PA may be diluted	
iv. Lack of investment in global recognition and branding	Noted	
v. Syllabus specific to local needs	If this is the case, it may hinder global recognition	

## POSITIONING THE QUALIFICATION

### 2. Can the related issues be overcome?

#### Directly relevant responses:

- i. Yes, with collaborative efforts between PAOs and stakeholders
- ii. Yes, with strong branding
- iii. May require different actions in different regions
  
- iv. PAOs need to be part of the solution and show the distinctions between PAs and ATs



#### Interpretation of responses

Noted

Noted

Noted – each country/organisation will need their own action plan to contribute towards the overall recognition goal

All PAOs need to understand the concept of an accountancy ‘spectrum’ and where AT’s fit

#### CAPA - additional thoughts

- a. Organisations already focusing on ATs will need to collaborate and lead
- b. Operating under a common brand may be key, but this requires common quality
- c. Hence, collaboration should focus on those matters that contribute to global consistency and quality, e.g. common terminologies, designations, program elements

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## POSITIONING THE QUALIFICATION

### 3. How could the qualification become an established part of the professional accountancy supply chain?

#### Directly relevant responses:

- i. Obtain global recognition
- ii. Create global, regional and local awareness (common messages)
- iii. More alliance needed between organisations offering the AT or equivalent qualification
- iv. Branding/Marketing/awareness campaign
- v. Increase recognition through governments/regulators regarding AT roles



#### Interpretation of responses

Noted

Noted

Noted

Noted

Noted

#### CAPA – additional thoughts

- a. Need understanding and acceptance from the wider profession (and stakeholders) that the AT has a clear role and position within the accountancy supply chain
- b. Need alignment of tertiary education with AT programs
- c. Requires IFAC recognition, which may require IFAC Education Panel to consider relevant education standards

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## POSITIONING THE QUALIFICATION

What does all of this mean?

### Summary of responses and CAPA thoughts

- ✓ Recognition required globally, regionally and locally
- ✓ Recognition required by profession and relevant stakeholders
- ✓ Current AT providers need to collaborate and lead
- ✓ Greater consistency needed in AT organisational arrangement and/or programs
- ✓ Delineation between ATs and PAs important
- ✓ Any programs must achieve a quality standard
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### Suggested Strategic Actions

- ✓ Need understanding and acceptance from the wider profession (and stakeholders) that the AT has a clear role and position within the accountancy supply chain
- ✓ Need alignment of tertiary education with AT programs
- ✓ Requires IFAC recognition, which may require IFAC Education Panel to consider relevant education standards
- ✓ Existing AT program providers to act as leaders, drive towards core 'consistency', and advocate for recognition of ATs

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## Forward Program – What next?

(including Key Questions)

### 2. Imagining the Future

**Aim:** To explore 'the future AT'

- ✓ Will there be a market need/demand for this type of accountant?
- ✓ What roles (and critical skills) are envisaged?
- ✓ What, if anything, needs to change in how this type of accountant is perceived?

### 5. Defining an AT

**Aim:** To explore a common definition for an AT'

- ✓ Is 'Accounting Technician' the right term/name for the desired designation'?
- ✓ How could the designation be defined?
- ✓ What education program would be required?

### 3. Positioning the Qualification

**Aim:** To explore if qualified ATs can be established as a recognized element of the broader accountancy profession

- ✓ Why has it not become a widely recognised qualification?
- ✓ Can the related issues be overcome?
- ✓ How could the qualification become an established part of the professional accountancy supply chain?

### 4. Recognising the Benefits

**Aim:** To explore the benefits of ATs and if these warrant the separate recognition of ATs

- ✓ Can compelling benefits be identified?
- ✓ What stakeholders have an interest in this cohort of accountants?
- ✓ How do these support the concept of separate recognition?

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# Forward Program – Dates



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