

Roundtable 1: Recognition of the AT Designation

Key Questions:

- ✓ If we are trying to fix something, what is it that is broken or not working?
- ✓ Where is the lack of recognition an issue e.g. generally or certain stakeholders?
- ✓ What are the barriers to achieving widespread recognition?

Matters discussed:

- ✓ Recognition what does it mean
- ✓ Global vs. local recognition
- ✓ Recognition vs. demand
- ✓ Market differences
- ✓ Language PAs vs. ATs
- ✓ Long-term vs. short-term outlook
- ✓ Organisational arrangements

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Roundtables 2-5: Focus Areas

(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

 $\textit{\textbf{Aim:}}$ 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?

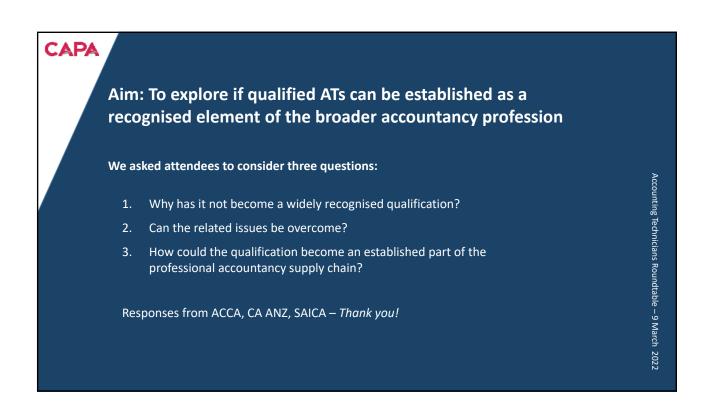
4. Recognising the Benefits

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?







POSITIONING THE QUALIFICATION

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

Directly relevant responses:

- Recognition exists in some jurisdictions more than others
- ii. Need to understand what does recognition look like? And by whom?
- iii. Distinction between the PA and AT has not been clarified – delineation point from Roundtable 2
- iv. Lack of investment in global recognition and branding
- v. Syllabus specific to local needs

Interpretation of responses

- Noted
- Noted
- Noted the issue being concerns that recognition of the PA may be diluted
- Note
- If this is the case, it may hinder global recognition

CAPA - additional thoughts

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

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POSITIONING THE QUALIFICATION

2. Can the related issues be overcome?

Directly relevant responses:

- 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



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



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
- ✓ Branding and marketing will be vital

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



Project Overview The Goal: Achieving Accounting Technician Recognition **Imagining** Positioning Recognising Defining The Challenge: the Future the the Benefits an AT Qualification Development The Stakeholders: **Businesses PAOs** Governments **Partners** CAPA

