

Member Development Committee (MDC) Report

1. Purpose

This paper provides CAPA members with an update on the progress of work undertaken under the auspices of the MDC during 2025.

2. Background Information

The MDC has traditionally focused on contributing to the development of Professional Accountancy Organisations (PAOs). Its scope has since been expanded to encompass matters related to the attractiveness of the profession and the long-term sustainability of PAOs.

Members of the MDC for the 2024 – 2027 term were officially appointed in March 2024.

The composition of the Committee as at the date of this report is presented in the table below:

Name	PAO – Country	Remarks
1. Andrew Conway (Chair)	IPA – Australia	
2. Adam Suess	CPA Australia	
3. Ashish Thatte	ICAI-CMA – India	
4. Chamara Abeyrathne	CA Sri Lanka	
5. Kate Holroyd-Smith	ICAEW – UK	
6. Khursheed Kotwal	ICAP – Pakistan	
7. Mangesh Kinare	ICAI – India	
8. Sujan Kumar Kafle	ICAN – Nepal	
9. Zarif Ludin	ACCA – UK	
Jeff Astle	AAT – UK	Vacated (resigned from AAT in Oct 2024, no suggested replacement to date)
Wan Wenxiang	CICPA – China	Vacated (no longer with CICPA, replacement discussion ongoing)
Nomin-Erdene	MonICPA – Mongolia	Vacated (maternity leave, no suggested replacement to date)

3. Work Progress – 2025

The MDC met twice during the year, on 20 May 2025 and 21 August 2025, to deliberate on key issues affecting PAOs and the latest developments in the profession. Some of the key milestones achieved are summarised in the table below:

Objectives	Deliverables
Contributing to the development of PAOs	<ol style="list-style-type: none"> 1) Finalised and approved the release of the “Supplementary Paper on PAO Success and Sustainability”. This document provides thought leadership by examining the long-term success and sustainability of PAOs at the organisational level. It is relevant to PAOs of all sizes and stages of maturity and is intended to stimulate consideration of key factors for future success rather than prescribe specific actions. The paper received official endorsement from IFAC and is currently undergoing final refinements for launch in Q1 2026. 2) Reviewed and approved the release of the “Ethics Guide”, part of the PAO Development Series, which has received official endorsement from both IESBA and IFAC. This guide supports PAOs in building and strengthening robust ethical systems, regardless of their maturity level. It complements the broader CAPA Maturity Model by: <ul style="list-style-type: none"> • providing greater focus and depth on the ethics dimension of capacity building, applicable across all areas of PAO maturity; • offering practical tools and illustrative examples that make the Maturity Model’s principles more accessible and implementable; and • promoting knowledge sharing by highlighting real-world experiences and success stories from other PAOs, fostering a culture of collective learning and regional collaboration. <p>The Guide is expected to be launched by end of 2025.</p>
Talent – Addressing Attractiveness of the Accounting Profession	<p>Provided input on webinar content, proposed topic ideas, and recommended speakers for the inaugural “CAPA Talent Webinar Series”. Three webinars were delivered during the year, each centered on key themes that enhance the attractiveness of the accounting profession—ranging from public relations and image-building initiatives to talent attraction and retention in the workplace, as well as the modernization of accounting education.</p>