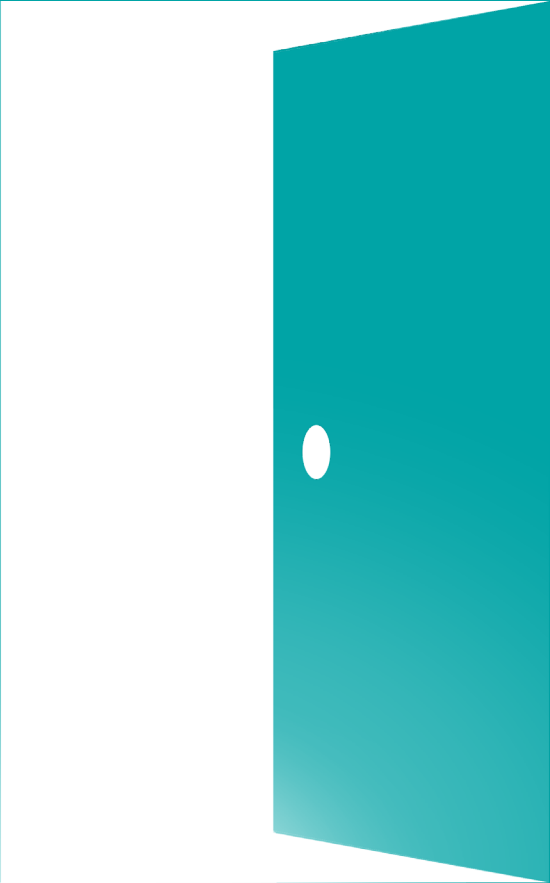




OPENING DOORS

6 SIX PRINCIPLES

of Best Practice to Increase Access
to Accountancy Qualifications

IFAC, with support from the Global Public Policy Committee (GPPC), has developed a set of recommended principles to help broaden access to the accountancy profession.

These principles are intended to guide IFAC members and other professional accountancy organizations (PAOs) in doing so while respecting local laws, regulations, and contexts. Each PAO retains the flexibility to determine how best to implement the principles in ways that align with its unique environment.

The principles reflect emerging best practices and aim to preserve the rigor and integrity of accountancy education, while promoting greater inclusivity. They support the goal of expanding access without compromising the high standards expected of all professional accountants.

ENCOURAGE DIVERSE EDUCATIONAL BACKGROUNDS

A woman and a man are working together on a laptop. The woman is standing and looking at the screen, while the man is sitting and typing. They are both wearing blue shirts. The background is a blurred office setting.

PAOs support alternative education pathways to the accountancy profession, recognizing that individuals from non-accountancy backgrounds can bring valuable perspectives and skills.

Aspiring professional accountants with diverse ways of thinking, ideas and aptitudes enhance the profession's capacity to deliver emerging services and to thrive in an increasingly multidisciplinary environment.

This approach acknowledges and values non-traditional qualifications, certifications, and learning experiences as valid components to achieving professional competency.

RECOGNIZE PRIOR WORK EXPERIENCE

PAOs recognize relevant prior work experience and incorporate competency-based assessments that can streamline and shorten the qualification process.

This approach enhances accessibility while ensuring the final assessment remains robust, consistent, and aligned with professional standards.

REMOVE BARRIERS TO ACCESS

PAOs actively implement a range of initiatives that enhance access to the profession to increase the number of aspiring accountants and promote inclusivity.

These initiatives can include financial assistance (e.g., funding and grants), mentorship opportunities, study support, community outreach, access to technology, and recognition of alternative pathways to membership.

OFFER FLEXIBLE QUALIFICATION FORMATS & DELIVERY MECHANISMS

PAOs promote access to learning by leveraging technology and adopting flexible learning methods. This approach helps ensure that all aspiring professional accountants—regardless of personal circumstances, geographical location, or physical constraints—have equitable opportunities to acquire the skills and qualifications necessary to succeed in an accountancy education program.

This can include separating content into core requirements and elective requirements, offering self-paced learning options, virtual classrooms, and remote assessments.

Such approaches can be enhanced further by using emerging AI-powered, adaptive learning platforms.

ENABLE CAREER STEP-OFF POINTS

PAOs support flexible career journeys by formally defining recognized step-off points within qualification and career pathways, allowing individuals to pause and return.

For those pausing their qualification journey, PAOs may provide intermediate credentials, which ensure students receive a market-recognized certification, such as an accounting technician qualification.

For those resuming their qualification journey, PAOs may offer extended timelines and credit retention, easing the process to re-enter.

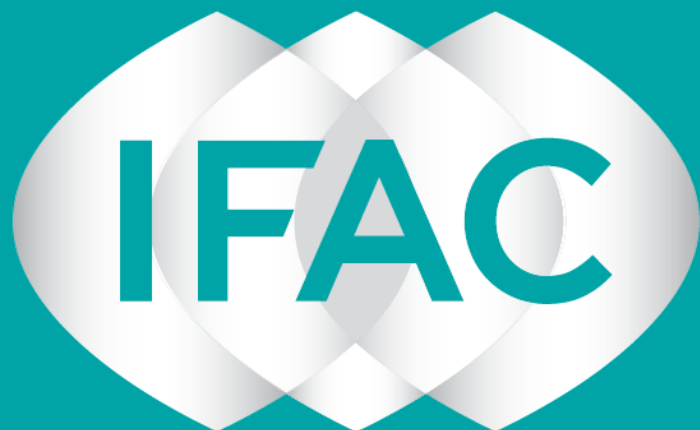
For individuals returning after a career break, PAOs offer support through initiatives such as refresher courses, mentorship, updated training, and recognition of competency-based work experience.

DRIVE GLOBAL RECIPROCITY AND MOBILITY

PAOs collaborate with one another to expand the mutual recognition of professional qualifications, enhancing mobility across borders, within regions, and globally.

PAOs champion the development, adoption, and implementation of the International Education Standards as the global baseline for accountancy education, helping ensure consistency and facilitating mutual recognition processes.

PAOs work with IFAC to develop tools and resources that support progress toward global reciprocity and mobility.



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