



Ms. Helen Partridge
Director, Accountancy Education
International Federation
of Accountants (IFAC)



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ICMA Pakistan: We understand that IFAC is assisting the global professional accounting bodies in the capacity building of accountants through education, training and assessment of skills and competence. What are the measures taken by IFAC in this connection?

Helen Partridge: IFAC consistently aims to support the development of the accountancy profession in emerging economies and to assist national professional accountancy organizations (PAOs) in preparing the future-ready professional accountant. One of these key resources is the Accountancy Education E-Tool which contains the International Education Standards (IES), implementation support, case studies, and examples from our members and others.

IFAC also publishes guidance and resources for its members to consider when strengthening its professional qualification. Most recently, IFAC has developed Train the Trainer: Introduction to IPSAS, a package of training materials that provide an introduction to the current suite of IPSAS, and completed the Exploring the IESBA Code series developed in collaboration with the International Ethics Standards Board for Accountants. The IFAC PAO Development Advisory Group also published the Illustrative Competency Framework for Accounting

Technicians which can be used by a PAO creating an Accounting Technician designation as an additional pathway into the accountancy profession.

Through its collaboration with development partners, IFAC also supports the implementation of projects supporting the development of high-quality professional and technical qualifications in several countries.

ICMA Pakistan: Professional development of employees can play a major role in improving efficiency and the organization's productivity. Being Director, Education at IFAC, how do you demonstrate that professional development helps to improve efficiency in the organizations?

Helen Partridge: I consider the pursuit of life-long learning to be one of the foundational skills in any professional accountant's tool kit-and this is also one of the learning outcomes from the IES. During my own career, this skill allowed me to enjoy working in a variety of cultures, industries, and roles. It also allowed my teams to add value to many clients once they developed the skill to understand a new transaction or standard and apply it to various scenarios or clients. This has enhanced the efficiency of many of the organizations I have worked for and with.

I also believe that the ability to quickly understand and apply new knowledge along with other often-used skills, such as communications and collaboration skills, allows our profession to venture confidently into areas that we are not typically known for, including sustainability or environment, social, and governance (ESG) reporting.

ICMA Pakistan: Today's technological evolution provides opportunities to professional accountants for continuous learning. What initiatives has IFAC taken to encourage e-learning models for capacity development of professional accountants?

Helen Partridge: Using technology on an everyday basis, whether in our professional careers or in the way we learn and are assessed, starts with advancing a professional accountant's information and communications technology, or ICT, skills. That is why the IES was revised in 2019 to address ICT skills learning and development (these standards, IES 2, 3, 4, and 8, became effective January 1, 2021). Non-authoritative learning outcomes are also available in the e-Tool and can be considered when implementing the revised standards.

In addition, during the pandemic, many professional accountancy organizations were forced to consider how to assess new candidates through computer-based forums rather than the traditional paper-based examinations taken at testing centers. During this time, we collaborated with various PAOs to share the journey each has taken with respect to establishing successful online mechanisms to assess their aspiring professional accountants. You can find these stories on the IFAC Knowledge Gateway.

As we move towards advancing the ICT skills of professional accountants, our next steps are to build upon our work in 2020, including our Accountancy Education Summit, "The Anticipatory Accountant; Global Trends Transforming Learning and Development" through webinars and conversations exploring both the opportunities and pitfalls associated with online learning and assessments.

ICMA Pakistan: IFAC has established a new approach to accountancy education at the global level. Can you briefly highlight the salient features of this new approach and how Pakistan professionals can take benefit from it?

Helen Partridge: In 2019, IFAC launched a new approach to advance accountancy education at the global level to assist our member organizations as they face dynamic accounting education challenges in the profession. This approach is relevant, responsive, effective, and open. It:

- harnesses IFAC's comparative advantages to respond to opportunities in an agile, effective, and efficient manner,

- benefits from the advice, access to resources, and advocacy provided by the International Panel on Accountancy Education,
- draws on the output of a multi-stakeholder engagement framework and
- renders a wide range of outputs by optimizing resources from across all IFAC activities and, very importantly, leveraging the resources of IFAC member organizations, the firms, and others.

The new approach builds on the high-quality work of the International Accounting Education Standards Board, or IAESB, which together with its consultative advisory group ceased operation in 2019 with the conclusion of its work plan.

As our approach evolves and matures, we hope to further leverage the network of accounting education providers to understand and advocate for the professional development needs of member organizations and professional accountants.

As part of this move to the new model, in 2020 IFAC launched the Accountancy Education e-Tool. This tool helps accountancy education stakeholders navigate and access key principles of the International Education Standards and related implementation support.

ICMA Pakistan: During COVID every sector of the economy has faced challenges. How IFAC has responded to the challenges posed on education and training due to COVID-19?

Helen Partridge: The profession has indeed faced many challenges through this pandemic and during 2020 IFAC called on some of our largest member organizations to make their online services, including continuing professional development, available to a wider audience. We were keen to help PAOs concerned with the implications to their future viability as they struggled to pivot from delivery of in-person CPD to virtual delivery.

As we start to emerge from the pandemic, we have refocused to now consider the recovery efforts that many organizations face as offices start to re-open and the workforce considers what they need in a post-pandemic workplace. IFAC is encouraging all members to share their stories and experiences during the pandemic. They can be stories of challenges and successes. We plan to share either via webinars or the Knowledge Gateway to learn what other PAOs are doing to tackle the challenges of the pandemic. Visit the IFAC website, and the dedicated Knowledge Gateway COVID web page, for resources, research, and thought leadership already gathered.

I welcome the opportunity to collaborate with PAOs, including ICMA Pakistan, especially with respect to the advocacy of ICT skills and competencies and the skills and knowledge needed to provide sustainability or ESG services as a cost or management accountant

ICMA Pakistan: Please apprise how IFAC is supporting the global adoption of International Education Standards (IESs), especially in the context of Pakistan?

Helen Partridge: Membership in IFAC is a globally recognized hallmark of a high-quality professional accountancy organization (PAO). IFAC membership makes it clear to public and private sector organizations locally, regionally, and internationally that a PAO that is an IFAC member has credibility, capacity, and relevance. A requirement for all IFAC member organizations is to support the adoption and implementation of global accountancy standards and best practices. By meeting these requirements, not only is the member involved in the standard-setting process but also demonstrates their expertise and commitment to the standards and best practices, ultimately serving the public interest. You can learn more about the global adoption of the IESs, and other international standards on our Global Impact Map. The Map was enhanced last year with new interactivity to provide user-friendly snapshots by the standard. You can also use the Map to learn more about the jurisdiction-level progress of the accountancy profession and what our member organizations members are doing around the world, including ICMA.

IFAC encourages all our members to visit the Accountancy Education E-Tool and the IES themselves to review if its initial and continuing educational programs are aligned with the IES, to maintain such alignment, or otherwise encourage PAOs and the regulators to develop plans to eventually align with the requirements. Within the e-Tool, PAOs can find materials to help implement the IESs, including non-authoritative, detailed learning outcomes information that provide detailed examples for ICT, for example, and PAO examples and case studies.

ICMA Pakistan: ICMA Pakistan is a member of IFAC since its inception. How would you assess ICMAP's advancement in the areas of education and training of its members? Any suggestions for further improvement?

Helen Partridge: The accountancy education programs available in Pakistan by the three national professional accountancy organizations ICAP, ICMA Pakistan and PIPFA are very advanced and aligned with the 2015 Handbook of International Education Standards (based on the assessments IFAC conducts for all our member organizations and the jurisdictions in which they operate). This is a credit to all the PAOs in Pakistan and to the importance of having advanced educational systems. At IFAC, we know that ICMA Pakistan has developed both on-site and online courses for its students and that it offers plenty of CPD for its members. I would like to acknowledge ICMAP's National CPD, Seminars and Conferences Committee for steering the organization and the profession in the right direction.

In early 2020, IFAC issued a call to action for the profession to re-imagine the future accountant and to consider the idea of professional accountants doing different things. As we continue to progress into the world where technology plays an extensive part in our work and we advance accountants' role in sustainability or ESG reporting, I recommend all PAOs consider how existing skills and competencies, including ICT skills, combined with the pursuit of knowledge in areas such as ESG lead to professional accountants successfully and confidently doing different things.

ICMA Pakistan: How IFAC and ICMA Pakistan can jointly work together towards developing a skills-set for professional accountants in Pakistan?

Helen Partridge: IFAC leverages our extensive volunteer network, including the International Panel of Accountancy Education, to collaborate with many PAOs in advancing the education and development of the profession. This includes hosting global webinars on many topics and we welcome ICMA Pakistan members to join us. Please see IFAC's new Events web page to see upcoming events and webinars as well as access past event recordings. You can also register and subscribe via the IFAC website to receive notifications in your inbox. In maximizing the impact IFAC and its member organizations can have for and on the profession, I welcome the opportunity to collaborate with PAOs, including ICMA Pakistan, especially with respect to the advocacy of ICT skills and competencies and the skills and knowledge needed to provide sustainability or ESG services as a cost or management accountant.

We also look forward to further collaborating with the South Asian Federation of Accountants (SAFA) to support the profession and educational opportunities within the South Asia region.

The Editorial Board thanks Ms. Helen Partridge, Director, Accountancy Education, International Federation of Accountants (IFAC) for giving her exclusive interview for Management Accountant Journal.