

# ISAR 34

## Item 5(a) – Accounting Development Tool implementation experiences

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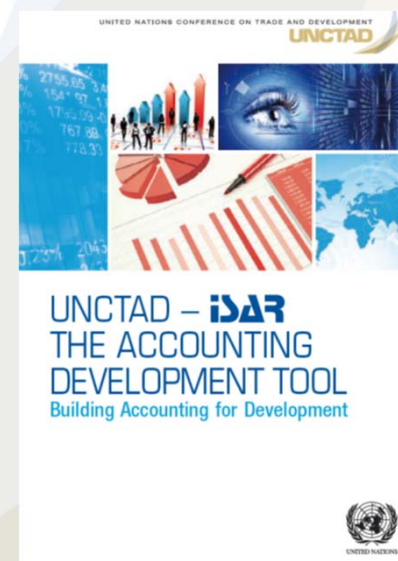
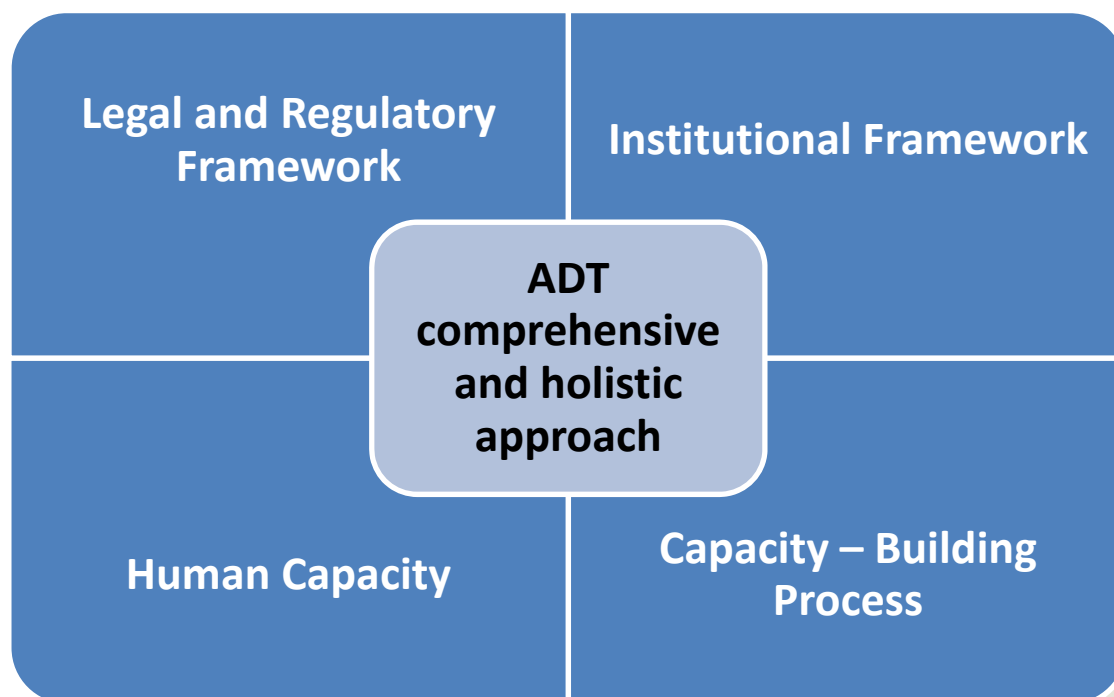
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## What is the ADT?

- **A quantitative benchmark of a country's position at a point in time and its progress;**
- **A country-driven guided self-assessment for strengthening country's reporting infrastructure;**
- **Guidance towards a consensus-based action plan conducive to capacity building activities;**
- **Consensus based and field tested document;**
- **Includes a questionnaire, benchmark references, statistic model, and guidance on how to work with the ADT.**

## Accounting Development Tool

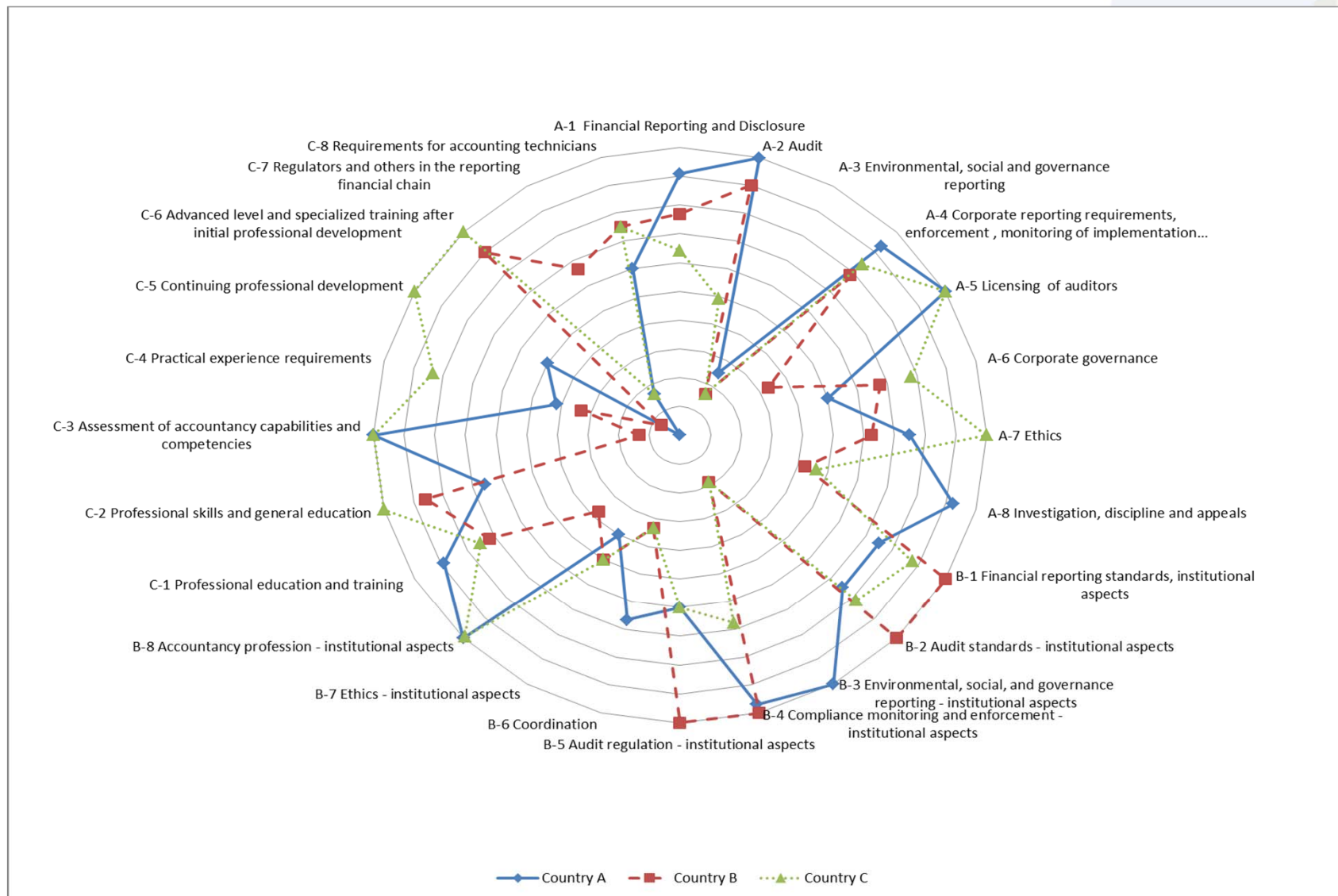
UNCTAD-ISAR assist countries to build strategies and identify priorities in their efforts towards high quality reporting based on international requirements, best practices, standards, codes.



## ADT Approach

- Stress the **comprehensive** nature of this challenge.
- Emphasize the need for **stakeholder cooperation** and coordination at all levels.
- Build on **existing good practices** and lessons learned.
- **Financial and non-financial** reporting.
- **International** cooperation and coordination.

# Spider Graph



# ADT Platform



## Accounting Development Tool

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- ▶ ABOUT THE QUESTIONNAIRE
- ▶ TESTIMONIES
- ▶ SEQUENCING A NATIONAL ASSESSMENT ?
- ▶ STARTING TO ASSESS
- ▶ ASSESSMENT RESULTS

### Assessment Questionnaire for high-quality corporate reporting

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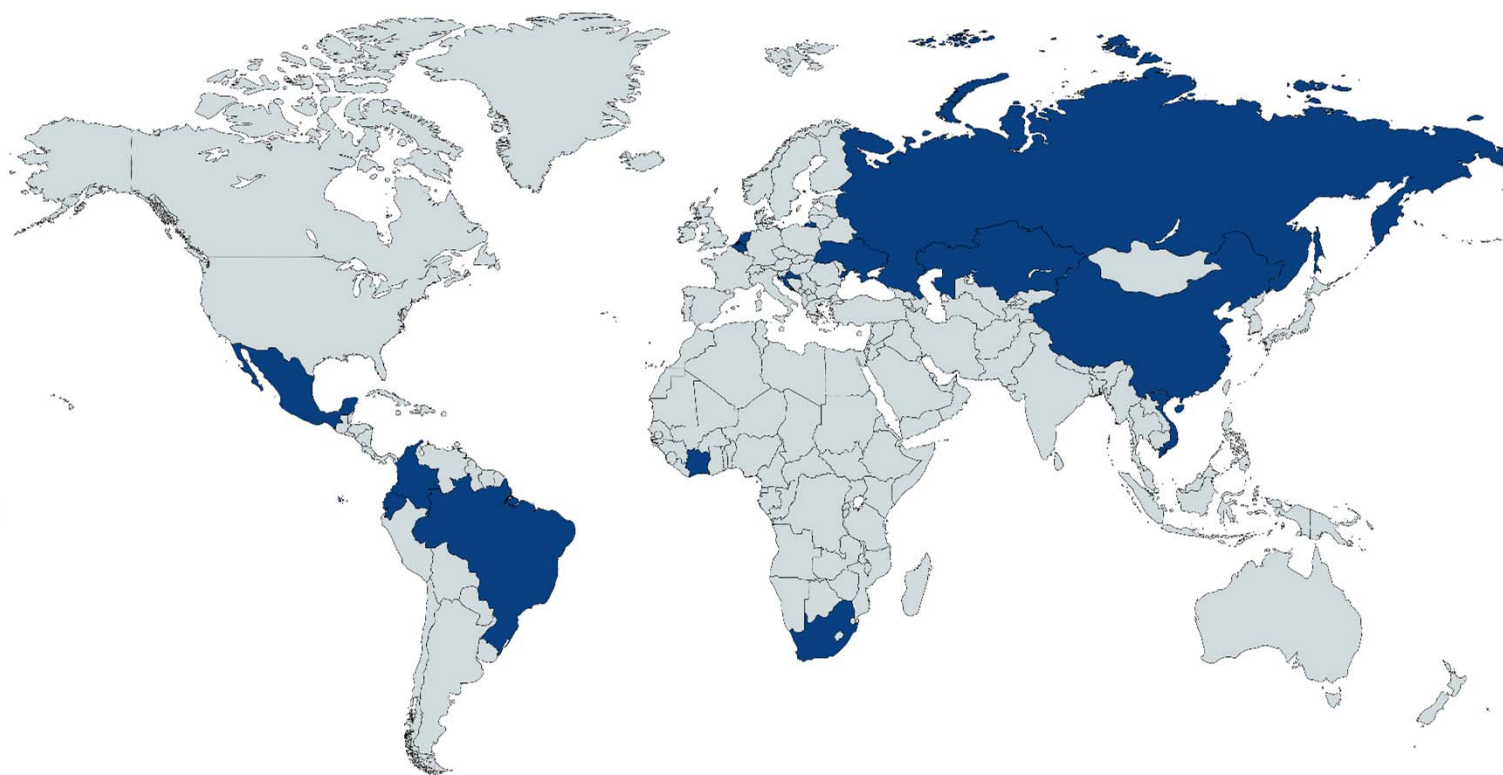
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## Country implementation -UNCTAD's ADT



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Belgium, Brazil, Colombia, China, Côte d'Ivoire, Croatia, Ecuador Kazakhstan, Mexico, Netherlands, Russian Federation, South Africa, Ukraine, Vietnam.

## Shared feedback from beneficiary countries

- Strategic tool to undertake needs assessments, evaluate infrastructure gaps, benchmark against global best practices
- Proven effectiveness in helping countries identify, quantify and establish priorities
- Serves as an internal roadmap for reform, allowing stakeholders to facilitate coordination and cooperation
- Enables countries to draft reform plans to achieve high-quality reporting and strengthen the accounting and reporting infrastructure



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## Testimonials

“We developed a priority action plan as a result of the assessment of our accounting architecture based on the ADT methodology”

Abou Gbané, Former Deputy-Director of Minister of Economy and Finances,  
Côte d’Ivoire.

“The implementation of the ADT has allowed us to obtain a snapshot of the financial and non-financial information available in the country and has helped to deepen the dialogue between regulators, public entities and private sector”

Verónica Gallardo Aguirre, Former Vice-Minister of Economy  
Ecuador.

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## General Issues for Discussion

- Updating the ADT: An international consultative process with key stakeholders for intergovernmental consensus. Main topics for consideration:
- Allow the tool to provide specific reports in regards to the assessment of accounting needs for MSMEs;
- Enhance the tool to provide a more detailed assessment with regard to IPSAS;
- Enhance the tool by a more advanced questionnaire with regard to the ESG - environmental, social and governance disclosure benchmarks;
- Other suggestions by countries applied the ADT.

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