### **UNCTAD-ISAR and IFRS Foundation Accounting Education Forum**

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#### Capacity-building in corporate financial reporting: Framework-based teaching of International Financial Reporting Standards

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# Hello

### ACCA GLOBAL REACH

Students	Dec-01	% of total	Dec-11	% of total
Europe	61,512	36%	121,247	32%
Asia Pacific	56,032	33%	86,983	23%
Sub-Saharan Africa	25,529	15%	69,567	18%
ME & Pakistan	8,639	5%	54,981	14%
Americas	13,560	8%	18,079	5%
Emerging Markets Asia	3,686	2%	26,950	7%
Other	1,035	<1%	3,122	<1%
Total	169,993	100%	380,929	100%

#### **EMBEDDING IFRS IN CURRICULUM**

- Started in 1997
- Financial Reporting
- Audit
- Governance



#### **TECHNICIAN LEVEL**

- Opportunity
- Allows access to profession
- Public sector skilling



#### **CHALLENGES**

- Not truly global
- Regulators
- Constant change
- Introducing IFRS for SMEs



# Thanks!

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