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**Intergovernmental Working Group of Experts on  
International  
Standards of Accounting and Reporting  
(ISAR)**

**31st SESSION**  
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Morning Session

**Follow-up on the Accounting Development Tool (ADT)**

Presented by

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UNITED NATIONS CONFERENCE ON TRADE AND DEVELOPMENT

**UNCTAD**

**2014**

**DEVELOPMENT**

**ACCOUNTING AND AUDITING PROFESSION**

**IN SUDAN**

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# Agenda

- 1- Background
- 2- Regulatory framework
- 3- Sudan council of certified accountants
- 4- Sudanese accounting and auditing council
- 5- ROSC report World Bank 2010
- 6- ROSC report World Bank 2013
- 7- Findings and recommendations
- 9- New professional environment

# 1- Background

- Profession early found
- About 75 Sudanese passed ACCA period of early 50th.
- World Bank loan to establish Accountancy body 1982
- Sudan council of Chartered Certified Accountants council
- 17 member
- Five public sector & 12 elected members from 11 qualified members
- Two & half year term for each governing body.

# Sudan Council of Certified Accountants

## Structure

Five public sector representatives

Twelve elected members

Senior posts for qualified members

## Member qualifications

- ACCA
- CPA
- Sudanese professional accountants certificate up to 2004

# **Sudan Council of Certified Accountants (Continued)**

## **A - Achievements of SCCA**

- 1. Education circular**
- 2. ACCA**
- 3. ISAR**
- 4. International education standard**
- 5. Sudanese Professional accountants certificate**
- 6. Joint examination with A C C A.**
- 7. Adoption of International Accounting Standards.**
- 8. Adoption of Auditing & assurance Standards.**
- 9. Implementation of financial Reporting Standards**

# Sudan Council of Certified Accountants (Continued)

## L I C E N S E

### A - Professionally Qualified accountants members

- 1- Three years Supervised training.
- 2- Continued professional Development.
- 3- 40 hours 19 hours verifiable & 21 hours not verifiable

For this purpose practicing auditors gather on first Saturday each month.

### B - S M P Auditors

- 1- University graduate
- 2- Ten years Supervised Training

# International relations

**IFAC (S M O)**

**ISAR**

**IFAC committee**

C -1 Public Sector Standards

**1995-1999**

C-2 Professional Accountants in Business

**2000-2002**

C -3 Developing Nations Task force

**2003-2005**

**ACCA** international assembly.

**ECSAFA**

**PAFA**



# **International relations (Continued)**

## **GATS**

**Framework of principals.**

**General Obligations & disciplines**

**Specific Conditions**

## **Modes**

**Cross Border Supply**

**Consuming Abroad**

**Commercial presence**

**Movement of Natural persons.**

# Rosc Report and recommendations.

**New acts to be found.**

## **A Body to supervise the profession.**

**Can focus on a body that its members are subject to obliged to:-**

- 1- Education requirements**
- 2- Examination of professional competence**
- 3- Practical experience requirements**
- 4- Continued professional development**
- 5- Compliance with a code of ethics & standards.**
- 6- Enforcement & obligation**

# **Rosc Report and recommendations (Continued)**

**B An institute to qualify professional accountants**

**C A new professional Society to regulate the & support the professional accountants.**

- 1- With duties to the public & embers**
- 2- To register all professionally qualified Sudanese existing accounts**
- 3- To prepare for tomorrow qualified Professional Accountants equivalent to the international status.**

# **C A new professional Society to regulate the & support the professional accountants. (Continued)**

**4 - To regulate the conduct of its members**

**5 - To plan a quality assurance program**

**6 - Ethical professional practice role.**

**7 - Ensure fair investigation & discipline.**

**8 - To support members:**

**8-1 Technical & ethical service**

**8-2 To support legitimate right.**

# Structure.

## Members

**All Qualified Professional Accountants.**

**Sudanese Professional Accountants society.**

**International accounting Qualifications to be assessed**

**Accountants PHD holders**

**SMPs**

**The governing body to be composed of**

**14 professional Accountants**

**4 Public Sector Professional Accountants**

**3 Academic**

**3 SMPs**

**Thank You**

**Zein ElAbedin El Borai Ahmed (FCCA)**