

ISAR 36

Item 5(a) – Accounting Development Tool implementation experiences

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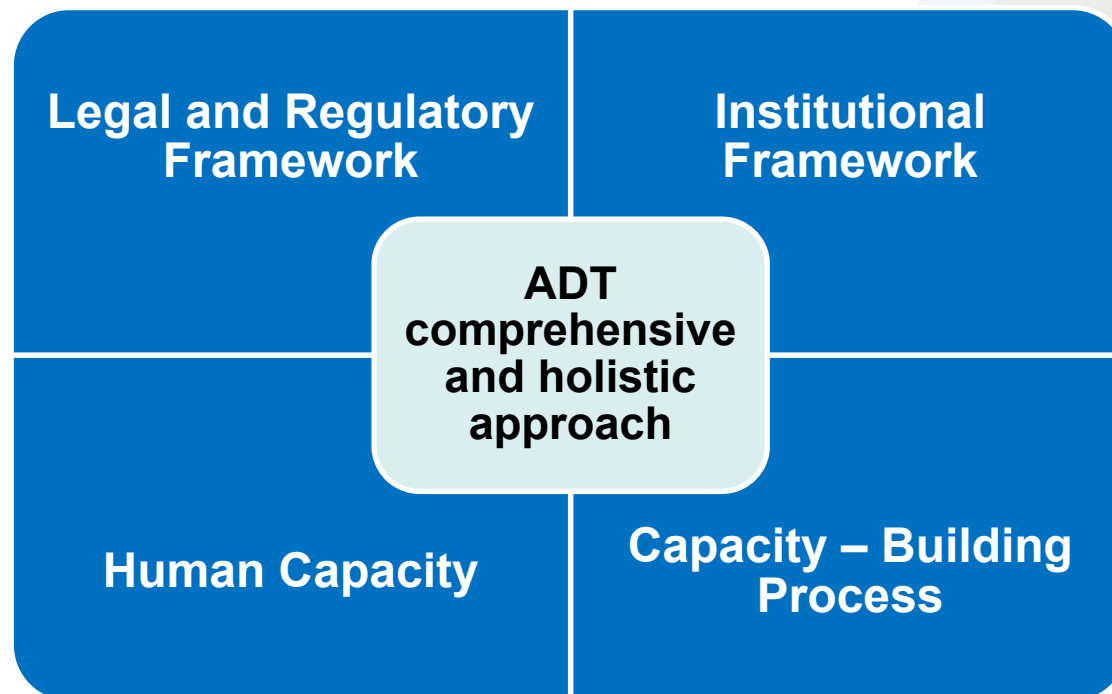


What is the ADT?

- 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.

ADT Platform & Country Implementation

The screenshot shows the ADT Platform website. At the top left is the IDAR logo. The main header features the text 'Accounting Development Tool' in a large, bold font, with 'UNITED NATIONS CONFERENCE ON TRADE AND DEVELOPMENT' in smaller text below it. To the right of the header is the UNCTAD logo. Below the header is a language dropdown menu set to 'English'. A navigation menu on the left lists several options: 'ABOUT THE TOOL', 'TESTIMONIALS', 'SEQUENCING A NATIONAL ASSESSMENT?', 'STARTING TO ASSESS', 'ASSESSMENT RESULT SAMPLES', and 'FINANCIAL INCLUSION FOR SMES'. The main content area has a blue background with a world map pattern and contains the text 'Assessment questionnaire for high-quality corporate reporting'. Below this text is a red button that says 'LOGIN TO GET STARTED NOW' with a play icon. To the right of the button, it says 'This website is partnered by:' followed by 'MAIN PARTNER' and the ACCA logo, and 'CONTRIBUTING PARTNER' and the NBA logo.

The tool was implemented in almost **15 countries**:

- Belarus (in progress), Belgium, Brazil, Colombia, China, Côte d'Ivoire, Croatia, Ecuador, Kazakhstan, Mexico, Netherlands, Russian Federation, South Africa, Ukraine, Vietnam

ADT Update: the tool enhanced with regard to the ESG and SDG reporting

- Useful and meaningful ESG reporting is part of the overall national accounting and reporting infrastructure, and the SDGs seek to place sustainability at the heart of development strategies.
- In this light, UNCTAD revised ADT and integrated assessment of national capacity in enterprise sustainability and SDG reporting, with a view to providing guidance to Governments on how to develop enabling policies to collect reliable data on the private sector's contribution to the SDGs



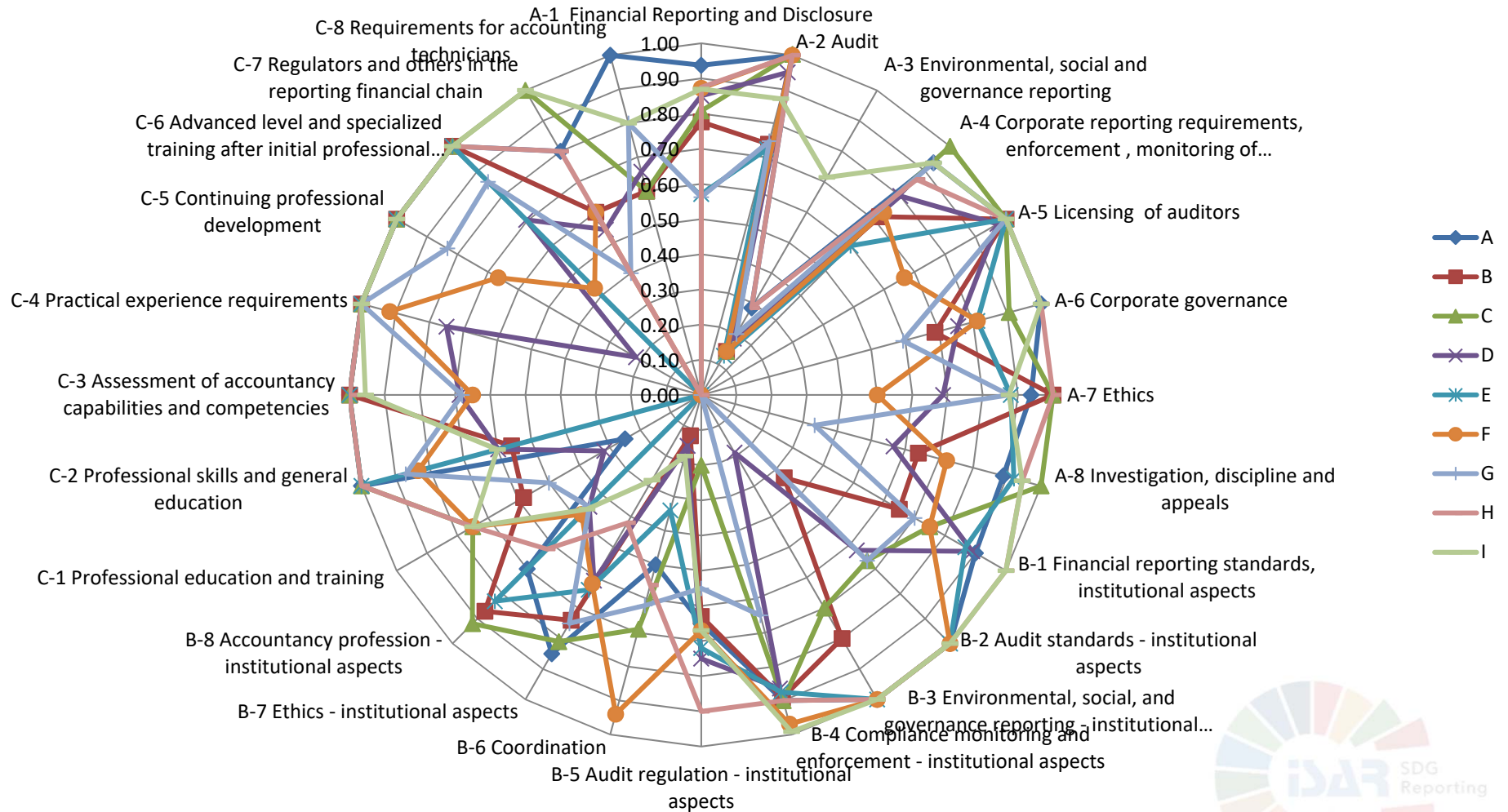
Revised ADT

- In 2017- 2018 UNCTAD conducted a process of thorough revision of its ADT.
- The ADT was adapted to reflect the needs of the SDG agenda. This includes a stronger emphasis on ESG and SDG reporting.
- This process of revision was conducted against the backdrop of Development Account project 1819H Enabling policy frameworks for enterprise sustainability and SDG reporting in Africa and Latin America.
- **UNCTAD's revised ADT enables a comprehensive and integrated assessment and improvement of national capacity in enterprise sustainability and SDG reporting.**





Spidergraph



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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