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

**39th SESSION
1 – 3 November 2022**

Thursday, 3 November 2022

**Agenda item 5 (b). Insights from recent implementation of
the Accounting Development Tool (ADT)**

Presented by

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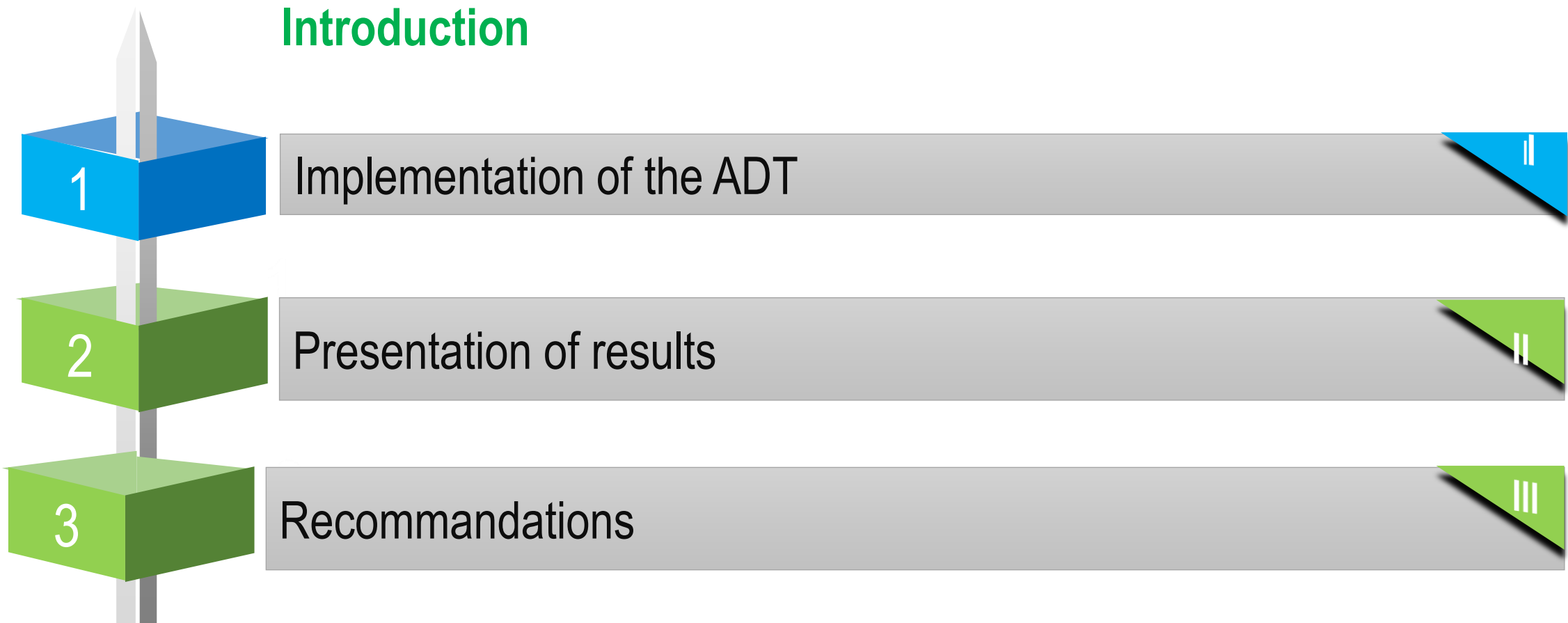
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ADT Project in Cameroon

Summary

Introduction



Conclusion



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Introduction



As part of the implementation activities of the «Development Account» program, Cameroon jointly conducted with UNCTAD, the activity of implementing the Accounting Development Tools (ADT).

It is a strategic tool intended to measure the level of development of a country's accounting environment based on standards, international codes and best practices in the fields of accounting and auditing.

I- Implementation of the ADT

Four phases namely :



Kick-off meeting on April 27, 2022

B to B meeting with focal points from May, to June, 2022

Assesment phase with participation of all key stakeholders from May to june , 2022

Restitution worshop on june 24, 2022

II- Presentation of results

Pillar	A Legal and regulatory framework	B Institutional framework	C Human capacity	D Capacity building process
Results	71 %	60 %	52 %	
Observations	Member State of OHADA which has introduced IFRS standards for listed companies and public interest entities.	<ul style="list-style-type: none"> • Member State of OHADA in charge of the development of accounting standards and auditing standards; • Independence of accounting standards bodies 	<ul style="list-style-type: none"> • Existence of a professional accounting education program; • Availability of continuing education courses and seminars. 	Existence of a national action plan.

III- Recommendations

Pillar	A Legal and regulatory framework	B Institutional framework	C Human capacity	D Capacity building process
Recommendations	Authorize the application of IFRS standards in a form adapted to the economic environment of the CEMAC zone.	Establish national structures responsible for the standardization, management and coordination and monitoring of ESG activities at company level.	Integrate environmental, social and governance (ESG) issues into training programs.	Carry out capacity building for corporate reporting on the SDGs



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