

Revised Accounting Development Tool (ADT)



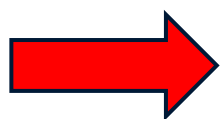
➤ Accounting Development Tool (ADT)

- Diagnostic tool that assesses a **country's financial and sustainability reporting infrastructure** at a point in time and tracks progress.
- It uses **international standards and best practices** to provide a quantitative benchmark.
- Capacity-building tool that identifies **gaps** and helps to agree on strategic **priorities** and develop **action plans**.



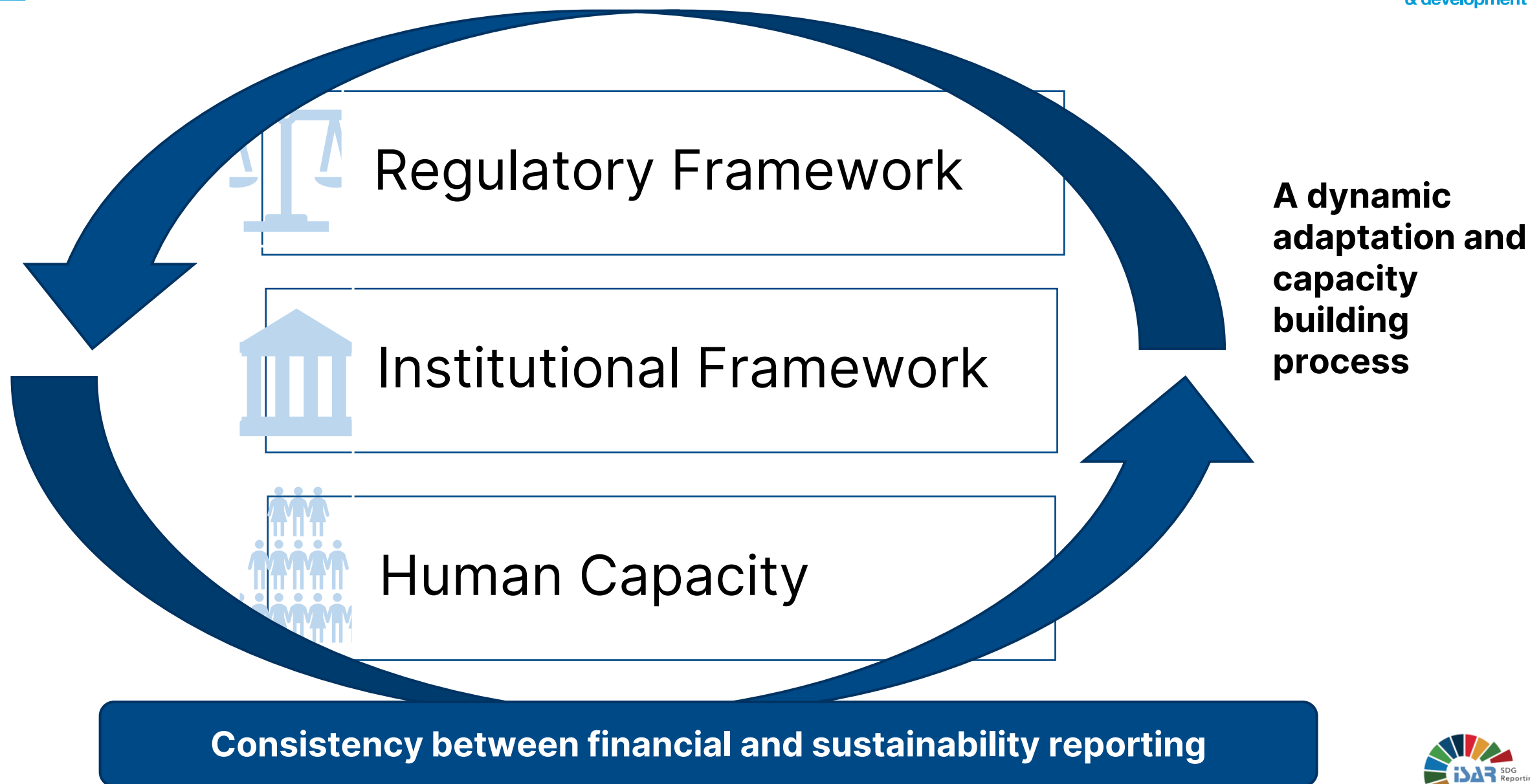
➤ Accounting Development Tool (ADT)

- It allows for a **comprehensive assessment** of the regulatory and institutional frameworks, as well as the human capacity for financial and sustainability reporting.
- It includes both the **public and private sectors**.
- It covers **all types of entities**: listed companies, banks and insurance sector, institutional investors, non-listed companies, SMEs, microenterprises, and public sector entities.
- It **guides Governments and policymakers** in proposing policy frameworks to strengthen the national reporting infrastructure .

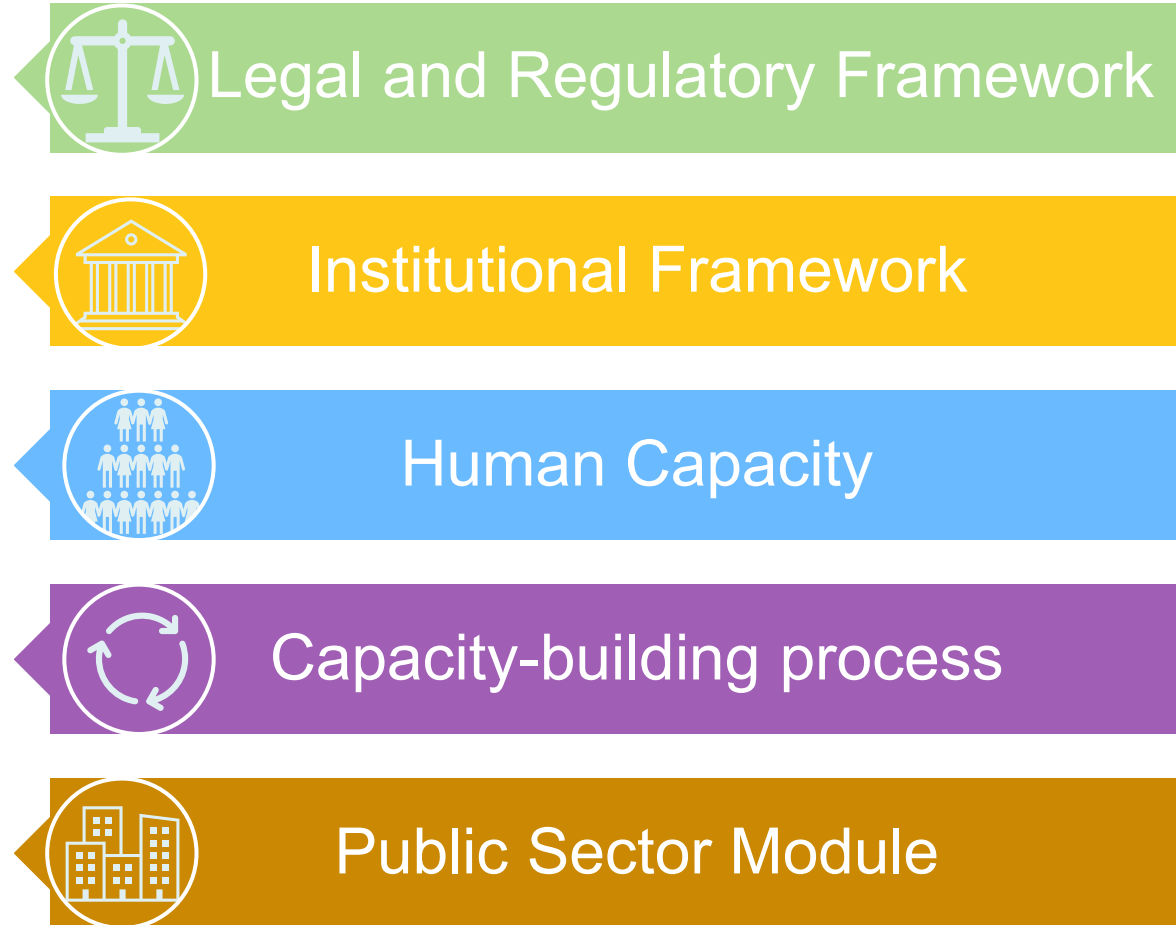


Why this matters: a strong financial and sustainability reporting infrastructure supports transparency, trust, investment, and sustainable development.

➤ Elements of a sound national reporting infrastructure



➤ ADT structure



➤ ADT Revisions



To include developments in the global sustainability reporting ecosystem:

- international sustainability reporting standards for listed companies,
- developments in ethics, assurance and accountancy education,
- ED of a climate disclosure standard for public sector entities.



To consider updates to financial, auditing and assurance, and other standards.



To extend the scope of the public sector assessment.



To add considerations for reporting requirements for institutional investors.



To add new considerations for MSMEs.

The revised ADT is being deployed in the DA project *Strengthening sustainability reporting to foster sustainable finance and investment in selected developing countries in Asia and Latin America.*