

# VALUE & OPPORTUNITY:

## The Role Accounting Technicians Can Play in the Global Accountancy Ecosystem

Financial markets and economies around the world are best served by resilient and adaptable professional accountancy organizations (PAOs) that have accountancy professionals at all levels and in all sectors. This allows the accountancy profession in each jurisdiction to serve the public interest by:

- delivering on every organizational need, from the day-to-day to the most complex; and
- opening pathways that enhance access to the profession and attract more individuals to pursue careers in professional accountancy.

Accounting Technicians (ATs) are part of the global accountancy profession, working across all sectors in financial management roles that are essential to a strong and sustainable accountancy profession, private and public sector organizations, and financial markets and economies. When ATs are empowered with appropriate technical knowledge and practical skills—and valued by employers—they support the production of reliable financial and non-financial information that drives timely and informed decision making, and delivers transparency and accountability.

### THE ACCOUNTING TECHNICIAN DESIGNATION

PAOs considering the introduction of an AT designation should do so as both a credible qualifying endpoint—leading to a fulfilling and meaningful career—and as an effective pathway toward other accountancy designations for those who want to continue their professional development journey.

At a minimum, an AT designation should require successfully completing a rigorous education program that develops and assesses competence in financial and non-financial systems and processes, data management, and preparing information for decision making. AT programs should also consider covering digital skills, ethics, sustainability, and professional skills, such as communication.

Once someone is awarded the AT designation, PAOs should ensure that their AT members commit to ethical standards and continuous professional development.

## CALL TO ACTION

The value offered by Accounting Technicians can only be harnessed when the PAO in a jurisdiction:

**Provides** a membership pathway for ATs

**Defines** the [minimum professional competence](#) for ATs

**Integrates** ATs under the ethical and public interest umbrella of the PAO and the broader accountancy profession

**Advocates** for legislative recognition of ATs in their jurisdiction

**Collaborates** with employers and education providers on the market recognition and professional development of ATs.



# HOW ACCOUNTING TECHNICIANS CAN CREATE VALUE



## How can Accounting Technicians underpin a strong and sustainable accountancy profession?

- By offering a more accessible entry point and vocational pathway into the accountancy profession, contributing to a vibrant and diverse profession
- By using their AT education as a strong foundation, ATs who elect to pursue another accountancy designation increase their chance of success in examinations and typically transition smoothly into the workplace
- By helping accountants in public practice deliver services to their clients at competitive price points
- By providing PAOs with a broader membership base, ATs make PAOs stronger and more resilient



## How can Accounting Technicians support strong and sustainable private and public sector organizations?

- By leveraging their practical skillset to add value to the accountancy ecosystem that supports high-quality private and public sector reporting, contributing to the reliability of reported information and its value for decision making by management and external users
- By providing essential accountancy services and advice for small- and medium-sized entities (SMEs), supporting the growth and resilience of the businesses they serve
- By supporting the work of other professional accountants in larger organizations who manage data involving systems applications, processing, analysis, and report production
- By working with technology to enhance the efficiency and effectiveness of finance functions, bringing a sound understanding of the logic underpinning digitally-enabled finance and accounting processes
- By applying their financial-related data management skillset to sustainability-related data collection, analysis and reporting



## How can Accounting Technicians contribute to strong and sustainable financial markets & economies?

- By joining a PAO and following its ethical and public interest membership obligations, ATs enhance the overall quality and integrity of accountancy services, increase the efficiency of financial markets, and contribute to sustainable development
- By applying their practical skills in growing economies to use scarce resources more efficiently within organizations and support entrepreneurship
- As partners in the fight against corruption and economic crime by helping implement better internal controls; support transparent and accurate reporting; ensure compliance with anti-corruption legislation; detect red flags; and blow the whistle on corruption they discover
- By providing career opportunities to individuals who may not otherwise have a pathway to professional work opportunities, contributing directly to the UN's Sustainable Development Goal 8: Decent Work and Economic Growth



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