

IFAC

Education

Committee

Study Paper

February 2000

Assistance Projects in Accountancy Education and Development

A Study Based on the Experiences of IFAC Member Bodies

Issued by the International
Federation of Accountants



This study paper of the International Federation of Accountants was approved for publication in February 2000 by the Education Committee.

The mission of IFAC is the worldwide development and enhancement of an accountancy profession with harmonized standards, able to provide services of consistency high quality in the public interest.

The Education Committee welcomes any comments you may have on this booklet both in terms of feedback and in terms of its activities. Any comments received on this booklet will be reviewed by the Education Committee and may influence further activities. Comments should be sent to:

Technical Director
International Federation of Accountants
535 Fifth Avenue, 26th Floor
New York, New York 10017 USA
Web site: <http://www.ifac.org/Committees/Education>

E-mail responses should be sent to: EDComments@ifac.org

Copyright© February 2000 by the International Federation of Accountants. All rights reserved. No part of this publication may be reproduced, stored in a retrieval system, or transmitted in any form or by any means, electronic, mechanical, photocopying, recording, or otherwise, without the prior written permission of the international federation of accountants.

ASSISTANCE PROJECT IN ACCOUNTANCY EDUCATION AND DEVELOPMENT

A study based on the experiences of IFAC Member Bodies

CONTENTS

PARAGRAPH

FOREWORD

EXECUTIVE SUMMARY

<i>BACKGROUND TO THE STUDY.....</i>	<i>1-14</i>
A) ASSISTANCE AND AID PROJECTS	5-7
B) TECHNICAL COOPERATION	8-12
C) EXPERT RELATIONSHIPS	13-27
<i>CASE STUDY ANALYSIS</i>	<i>15-25</i>
<i>LESSONS.....</i>	<i>26-49</i>
D) PROJECT DESIGN AND MANAGEMENT	28-32
E) IMPORTANCE OF CULTURE	33-37
F) ROLE OF THE EXPERT	38-41
G) TIME SCALES	42
H) OWNERSHIP AND POLITICAL ENVIRONMENT	43-46
I) COMPLETION AND SUSTAINABILITY	47-49
<i>CONCLUSION.....</i>	<i>50-51</i>
<i>APPENDIX 1 QUESTIONNAIRE</i>	
<i>APPENDIX 2 SOURCE OF CASE STUDIES</i>	
<i>APPENDIX 3 BIBLIOGRAPHY</i>	
<i>APPENDIX 4 REFERENCE</i>	

Foreword

Member bodies of IFAC have had a significant involvement in recent years in assistance projects with other member bodies and governments of member body countries. These projects have followed a number of different models, each of which have had common elements. The common elements are that there has been a receiving body, a providing body, and a funding body. The funding body was on occasion also the providing body.

Member body involvement has extended from commercial projects between two member bodies through to being part of a wide partnership assisting a country through major change, funded by an international agency. The IFAC Education Committee believes that lessons can be learned from the experiences of member bodies in regard to assistance projects, whether commercial consultancies or economic aid projects.

This study:

- **reviews some of the wider lessons learned from evaluation of such projects generally;**
- **outlines some lessons in the context of members' experiences in accounting-related development; and**
- **aims to assist member bodies and other interested parties in their future work.**

The conclusions arrived at have been based on a limited review of 15 projects. The Committee is aware of further significant work being carried out by many other professional bodies, and the Committee believes that to take this project forward, member bodies should be encouraged to provide commentary on any such projects they have been involved with. Member bodies interested in helping this line of research are encouraged to complete the questionnaire attached in Appendix 1 or to provide information in whichever format is deemed best.

By seeking further experiences the Education Committee hopes to generate discussion amongst member bodies and will continue to review the discussion paper in the light of lessons provided by interested parties. One such useful extension would be to create a database of experiences that might be accessed by all parties to future projects.

The Committee would like to thank Mark Allison from the Institute of Chartered Accountants of Scotland for developing and authoring the paper and all those who have provided case examples to date.

Members of IFAC Education Committee

Warren Allen, Chairman, New Zealand

Roland Paemeleire, Belgium

Olivio Koliver, Brazil

Joseph Lloyd-Jones, Canada

József Roóz, Hungary

Stefano Marchese, Italy

Aad Bac, Netherlands

S.M. Zafarullah, Pakistan

Masum Türker, Turkey

David Hunt, United Kingdom

Gary Holstrum, United States

Aziz Dieye, Fédération Internationale des Experts Comptables Francophones

Executive Summary

The study of 15 cases has demonstrated that problems and solutions identified in one project are regularly replicated in other projects. The failure to consider these lessons is economically inefficient. At a minimum consideration must be given to each of the main conclusions reached.

- Projects must be planned not only with a view to the short-term objects but also to the longer-term strategy of the host country or organization.
- Funding and providing bodies must take full account of cultural differences in language and business.
- The role of the consultant was often questioned and on many occasions local consultants or professionals made the greater impact.
- Political considerations often led to unrealistic timescales for outcomes of projects.
- Projects and their outcomes must be seen to be owned by the receiving country or organization.
- Allocation of resources should be made to ensure the sustainability of any project after the initial funding phase has been completed.

Background to the Study

1. The need for assistance in the form of aid has been clearly stated. Frank Harding, President of the International Federation of Accountants, said in 1997 “that IFAC should help the accounting profession in the developing countries, by harnessing the global professions, expertise and contacts.”¹ Kevin Cleaver of the World Bank stated: “donor support for accounting education in anglophone Africa has been reasonably successful, ... external assistance, however, is still required to help the profession develop. An inescapable conclusion is that sustained economic growth is contingent upon a sound accounting infrastructure and an appropriately trained accounting profession.”²
2. On a wider stage, the analysis of aid by Robert Cassen and associates³ has concluded that “knowledge about the effectiveness of aid is needed both to make judgement about its worthwhileness and to improve its management.” As well as the many positive lessons from aid Cassen noted that “some of the more reprehensible failures come from pursuing commercial or political ends without much regard for the developmental objectives of aid; others, from not learning from past mistakes. Agencies are not all that good at learning from their own mistakes: they are even worse at learning from each others’ mistakes, since there is insufficient information exchange among agencies of project experience. The result is that mistakes are repeated with detectable frequency.”
3. The projects analyzed have been categorized into two types, aid projects and assistance projects. Aid projects are those where a third-party funding body has provided the financial resources to the receiving body either directly or through a providing body. Assistance projects are those where two bodies entered into a bilateral commercial relationship.
4. Many of the important lessons from aid projects are not published due to commercial and political considerations. The difficulty in identifying useful sources should not disguise the importance of creating a learning framework. If anything, the number of aid and assistance projects in the area of accounting and its education will increase in the next 10 years with the drive towards global capital markets, the technological age, and electronic commerce, and with the move to capacity development within assistance and aid projects, the speed of change is accelerating. All these projects require stable and current accounting frameworks.

A) Background to Assistance and Aid Projects

5. Deriving lessons from aid and assistance projects has been an established practice on the part of donor countries and organizations. Outside accounting technical cooperation and education, this practice and the lessons learnt have been well documented. Even within the narrower business and related education areas the United Nations, the World Bank, and the European Union have been using appraisal checklist tools for many years. Member bodies and others carrying out a project under the auspices of a major international funding body or in many cases through bilateral arrangements with individual governments, will have found themselves subject to a rigorous evaluation process, incorporating regular management reports and audits. These processes have certainly become more developed in the 1980s and 1990s as the need for governance of public and other spending became more prevalent.

6. In spite of this documentation, Cassen notes that many problems seem to recur from project to project.⁴ “A major concern ... is the repetition of error. An enormous amount of project experience has been gained and documented, and much aid has benefited in effectiveness as a result. But when known mistakes are repeated or successes are not followed, there is a strong case for efforts to improve the learning processes.” Any such lessons learnt are also likely to be important to providers acting as consultants and to recipients of aid or consultancy assistance, as well as to the funders in their project design and initiation.
7. Results of case analyses outside the accountancy sector provide many useful lessons that can be transferred to accountancy projects. Although these projects are largely aid related rather than commercial assistance, the results may still be considered useful.

B) Technical Cooperation

8. Accountancy assistance projects fall within a range of activities generally called technical cooperation. By the end of the 1980s, technical cooperation constituted close to 25% of total worldwide aid. The aid projects were often pursued through institution-building projects, whereby societies attempt to create and maintain organizations that would deliver value to their citizens. These were part of the longer-term process of restructuring an organizational change within a country. The process of the institution building itself is being overtaken by the concept of capacity development, which is a far wider cross-sectional approach. If anything, technical cooperation is likely to increase as the cross-sectional activities involving accountancy and management are seen to be so fundamental to a country’s sustainable economic growth.⁵
9. General recommendations flowing from reviews of such technical cooperation projects are set out by Cassen:⁶
 - Learning and feedback processes need strengthening.
 - Parties involved should better communicate their evaluation findings.
 - There should be systematic mandatory review of findings from past projects during the design phase.
 - Project design should pay more attention to the policy framework of the receiving organization.
 - Project design should consider more clearly institutional capability to receive the results of the project.
 - Experts should be trained in cross-cultural communication.
10. A subset of technical cooperation projects are those connected with education. These do not necessarily derive from accounting projects, but the lessons learnt may prove useful. Cassen notes a number of problems have occurred with such projects:⁷
 - language and communication difficulties between provider and recipient;
 - incompatibility of personalities involved with project;
 - poor work environment; and
 - inadequate reporting by experts.

11. Although evaluation of educational projects has been limited, one long-term study by the World Bank⁸ found that education projects were largely effective in their strengthening objectives. Macroeconomic impacts on income distribution of receiving countries were generally positive although pilot innovations in individual institutions often were not sustained either in those institutions or throughout the country.
12. Short-term studies of the effectiveness of education programmes have concluded that in most cases the objectives are met through creating enhanced competence and capacity for professional growth of the individual trainee. Common problems include language difficulties and a poor fit between the training content and the trainees' job responsibilities. Although domestic training is most cost efficient, the advantages of overseas training at certain stages of a country's development cannot be overemphasized.

C) Expert Relationships

13. The competence and quality of the provider has always been deemed important. Research suggests that the quality of experts used in technical cooperation aid is above average. Even in fields where results are generally poor, the quality of the expert has not been at issue. However, for all experts, the lack of understanding of a culture can cause a lot of attention and disproportionately reduce confidence in the expert. Often projects have contained a training element in which the expert, although excellent at other aspects of the project, has not been an expert trainer. It has been found that the expert concentrated on getting other aspects of the job completed rather than training. It was therefore important that the training aspect not be relegated in such aid projects.
14. Cassen's conclusion on the review of the evaluation literature on all aspects of technical cooperation is that there are a number of significant areas of concern.⁹ They are:
 - project design;
 - government commitment;
 - timing and quality of project inputs;
 - technology;
 - training and trainees;
 - participation of users in project design;
 - coordination with other agencies;
 - consistency of policy framework with project assumptions;
 - coordination of related donor activities; and
 - sensitivity and adaptation to local cultural factors.

The analysis of cases that follows provides evidence within the accountancy sector of lessons within a number of these broad headings.

Case Study Analysis

15. This project started from the position of considering aid projects but quickly developed into considering wider bilateral assistance projects between member bodies. The Education Committee believes that the lessons learned from both aid and bilateral commercial assistance projects may be transferable. The experiences of Committee members analyzed for this paper cover projects for which aid has been provided by the United Nation, World Bank, European Union, and national governments as well as commercial assistance/consultancy engagements between member bodies.
16. The members providing case study information have done so from different perspectives, some from the perspective of a recipient of a project and others from the perspective of the provider. The projects analyzed range from relatively small bilateral projects (around \$30k) to relatively large multilateral (\$40m). The study covers projects based in Asia, Africa, and Europe with the providers coming from Europe, America, and Oceania.
17. It was decided that it would not be appropriate to identify particular countries or organizations. The intention is to develop general policy lessons. A hypothetical example of the type of projects analyzed is set out in the box below.

Project	-	Creation of an Accounting Education Program in Country X in Africa
Providing organization	-	Association of Chartered Accountants in Country Y
Funding organization	-	European Union Technical Assistance
Term of project	-	Two years with a fund of \$1.5m

The project work would be carried out in German and English by a team of four consultants from European Union countries, controlled by or working for the providing organization.

African Country X has a small professional accountancy body made up of Country X nationals who have qualified outside Country X. There is a strong university education system but no experience of education and examinations aimed towards a locally controlled professional body.

The European Union has identified Country X as a country with the potential to develop a strongly regulated internal market and believes that there is a need for a far greater number of accountants qualified to an international standard. There is a significant outflow of foreign currency in bringing foreign nationals into the country, and so in the long term the development of an internally produced alternative is essential.

The consultants propose setting up a professional teaching company employing university staff on a part-time basis, and the use of internationally prepared materials, translated into German and English. They set up the business and develop the business plan.

The project concludes with the first students entering the class program and using the recently translated technical material.

Receiving Country X has entered into a second project to create an examination program to test the education provided by the teaching company.

Many conclusions have been identified from a review of each phase.

18. A copy of the questionnaire is attached in Appendix 1. Section A provides introductory detail. Section B reviews the reasons the project was identified. It is important to understand

how a proposed project fits into the context of the host country and/or member body. There must be a clear picture of the current situation and what the project is expected to achieve. The objectives of each project are therefore paramount.

19. It was expected that each project would have an initial review and planning phase and that issues and problems would be identified.
20. It was interesting that none of the case studies considered the results of evaluations or other assessments of similar projects in these initial phases. This in itself proved to be a particularly important lesson. Similarly mechanisms for the coordination of projects are unclear. As clearly desirable as this is, the far wider politics of aid provision and commercial intelligence make such coordination difficult.
21. It was expected, however, that there might be an explicit stated relationship between the development objectives of the project and the objectives and priorities of a member country. Only in the very largest projects was this even partially apparent. Objectives were often limited and without a greater context of creating a sustainable structure in the member body country.
22. The importance of risk analysis and identifying problems and weaknesses was also developed by many of the cases. The problems and weaknesses often appeared throughout the output and review stages of particular cases.
23. Section C of the questionnaire required information on the project inputs. In some successful cases the relative mix of inputs between human capital development and physical capital provision was identified as a key factor.
24. Section D looked at the conclusions of the project and the continuing phase. Ideally but not always these should match the objectives within the original project design.
25. Section E reviewed the project evaluation and considered the lessons learnt, providing many of the areas analyzed in the study. The results of all of the projects have been subject to an audit by an external party, and the conclusions given by the providers of the case studies have been endorsed.

Lessons

26. The results of the case study review were wide ranging. The planning phase of the project was often insufficient in identifying many of the main needs, and inefficient allocation of resources resulted. A particular concern was the need to understand the culture of the receiving country or organization and the necessity for sufficient time to be allocated to this process in the planning stages. The providing organization or country and the experts involved in the aid and assistance were seen as a central pivot in the success or failure of a project. When experts fully understood the culture and worked with the local institutions closely, projects tended to be successful.
27. As the project approached completion a major area of concern related to the long-term ownership of the project and its results. Apparently successful projects ran into difficulties when the receiving country or organization did not fully agree with the original objectives or in fact found the solutions identified politically difficult to implement. The implementation of the conclusions, bearing in mind the political environment, was seen as central to the success of a project. The final stage of projects, the completion phase, identified problems in maintaining the results of the project into the later period when the consultants or providing organizations were no longer involved. Time scales allocated to all projects were often questioned.

The lessons learned have been split into six categories as follows:

- project design and management;
- importance of culture;
- role of the expert;
- time scales;
- ownership and political environment; and
- completion and sustainability.

D) Project Design and Management

28. The importance of project planning and structure within a wider framework was repeatedly emphasized. “Greater structure needs to be created by project consultants and managers.” “When working in the multilateral context, a project management system is essential.” To ensure that each project is well structured, overview terms of reference are needed. Detailed terms of reference on their own can lead only to a very narrow and often damaging perspective. In the management of each project, clear objectives setting the parameters require to be set out. The time frame allocated to any project must be rigorously considered at the initial stages. In particular all parties should establish whether the project is long enough to encompass at least some of the implementation phase.
29. The need for business planning consideration was evident in a number of projects. “A long-term business and marketing plan is essential.” “Although the size of the project was significant, a number of very important features were still left outstanding. Future funding was not immediately apparent.” It was concluded in one project that “there is a need for a

long-term business plan covering everything from the start of the project to a period well in advance of the end of the project.” Such a business plan should contain a realistic contingency for both finance and human capital to be managed accurately as the project develops. The importance of accurate information was also established by the need to “establish the demand and carry out accurate market research for any qualification.” “Market research should be an essential part of such projects to ensure that the user really wishes the product or qualification being produced.”

30. Even at the project design stage it was seen as very important to try to establish what the nature of the conclusions and recommendations might be. It was recommended for instance that solutions should “aim for guidelines and not prescriptive answers from consultants.” Equally it was important “to establish and ensure that the consultant knows the recipients’ expectations.” Further, the importance of setting goals “such as potential admission to IFAC, and keeping a view of the attainment of these targets,” was also seen as valuable in setting checkpoints for achievement.
31. The expectations of the recipient must be managed. “Ensure the recipient is aware of the limitations of any project, particularly in terms of international recognition.” Similarly, the recipient must be in a position to actually implement the project and therefore must plan for the resource, particularly of staff, to work with the conclusions arrived at and also to be able to cope with “changes in key personnel as this can cause numerous problems in a project.” Considerable planning and inclusion of a contingency plan are essential. The recipient needs to devote time to these activities at the planning stage, as part of the necessary accurate business plan.
32. The existence of appropriate staff and the recipient’s acceptance of the guidance given can, however, be implemented only through sufficient training. “Unless the recipient country’s employees are sufficiently well trained, a new technical system and reporting changes cannot work.” It is not sufficient only to run training courses, “more time should be developed towards material support.” However, initial training and longer-term maintenance of training was often given a low priority.

E) Importance of Culture

33. The importance of understanding the culture of the receiving country was repeated through many of the cases examined. Consultants “must become used to the culture of a country” and “should work in the language of the country.” “Familiarity with the culture is essential.” Specifically, one project noted “aspects of the project ignored host country characteristics” and another, “the consultant must understand the local environment in the host country.” For instance, it was important that a detailed knowledge of the local accounting and business system be acquired before starting the project. If cultural empathy was not a primary consideration of a project, then difficulties ensued. Relatively conservative cultures may not necessarily accept free market solutions, and in one case it was felt important “to identify any lack of flexibility by the recipient and ensure this is managed.”
34. It was also seen as important to remember that recipient organizations are not just based in the capital city. The cascading of approaches accepted by central organizations must be part of any project aiming to have an objective of altering the approach of a country. The culture

outside the capital city is often significantly different, and alternative solutions to problems may need to be developed.

35. Solutions can successfully cross cultures with careful planning and consideration. Encouragingly, it was noted that “a benchmark examination in educational standards can be based on the system and approach of another highly respected international organization.” Transferring one country’s approach to another can be shown to work. The key is, firstly, to understand the local environment and, secondly, to establish which of the features of the providing country’s model are appropriate. However, in another project “the examination system put forward was not fully applicable to the host country conditions.” The examination program developed by the consultant was too detailed and needed to be reworked. “A unique syllabus was needed.”
36. A more technical example of a cultural difficulty occurs when introducing the concept of a different level for an accountant than had previously been considered. “The recognition that the development of a technical competence at a technician level is vital for developing countries was essential before moving on to the phase of implementing such a proposal. It was important that all concerned in the project recognized that technicians have a significant role.” Whilst this is part of the culture of some countries it is clearly not of others, and is therefore a far more difficult suggestion to find acceptance.
37. One project analyzed the translation of international accounting standards and evaluated the project to be a significant assistance to the host country in the development of their corporate sector. However, in another project the partial acceptance of international accounting and auditing standards and guidelines was agreed by the recipient country, but by self selecting and not considering the consequences, this recipient country created further problems for itself. The latter project required greater concentration on the acceptance of the solutions.

F) Role of the Expert

38. The role of the expert was the subject of comment in a number of cases. One commentator noted that “there are advantages to professional bodies from different countries working together and exchanging thoughts in providing expert advice.” And another noted “practical knowledge and advice received from two different professional organizations in the same field was extremely valuable.”

As a counter to this, however, a number of points of criticism were made.

- The role and function of Western consultants was often unclear.
- The transferability of foreign training programs to meeting national requirements was questionable.
- There was a lack of flexibility by foreign partners.
- Consultants were often seen to be working in a vacuum.
- Consultants provided old materials for translation, which by the time they had been translated were of even less use to local conditions.

39. It was seen to be important that local specialists be used as much as possible. “This was the first time a local specialist has been involved and was a great success.” And “enable the employees of the receiving organization to develop solutions for themselves.” In any event “aim to use the highest level experts.” The choice of the providing country or member body is often driven by the political will of the funding organization, but for success in the project, it is very relevant that the receiving organization have a close involvement in the choice of the partner. The business plan referred to earlier should have significant input on this point from the receiving organization.
40. The lack of connection between experts and providers is noted: “there is often a lack of consultation from one provider to either the preceding or next provider.” Projects that one organization is carrying out are part of a far wider picture, which they are excluded from seeing.
41. It was disappointing to note that in one project “project success was restricted by the level of knowledge of the teachers being trained and by those giving the training.” A clear case of neither the providing organization nor the receiving organization fully planning and managing the expert.

G) Time Scales

42. The problem of time related to a project was stated in many of the cases analyzed. As well as at the project design end, project completion was also affected. “Don’t be overly ambitious on both the outcomes of the project and the time scale for their implementation.” And “be realistic with time scales.” It was recommended to “stagger the project over a greater time scale to allow more opportunity for the recipient to understand, train, and implement. Short time scales provide the materials but do not cover the implementation.” In this project the value of the materials provided was open to question. In another project “the teaching material was not published by the end of the project.” So many delays occurred during the term of the project that the major objective was not met and insufficient contingency funds had been set aside to extend the project further.

H) Ownership and Political Environment

43. The ownership of the project and its output was regularly seen as a major constraining feature. “The overriding role of government in business and economic affairs must be understood.” In another project “ensure the government are fully behind the project.” And further, “consultation must be at the highest level particularly when dealing across national boundaries to ensure that proposals can be implemented from the top/government down.”
44. Government involvement in the coordination of projects was seen as essential. “It is a problem to coordinate parallel unrelated programs in such a large project.” And “the political and social government is dominant.” Some countries and organizations are overfunded and “there is neither a political will nor the labor force to actually implement aid projects.” In other circumstances some countries are chosen in spite of political chaos, “meaning that such projects are irrelevant and will not be sustained.” One case analyzed a country that had a recent history of severe political disturbance and military activity. The provider questioned why indeed an accounting information system was required when other problems seemed so prevalent. The receiving country did not have the infrastructure to

advance any of the consultant's suggestions and the providing consultant questioned their whole role. The project was driven more by the wishes of the donor than either the provider or the recipient. There are often competing interests between particular countries and particular aid agencies to become involved in certain programs and certain recipient countries. Care must be taken to identify such environments and ensure that any inefficiency is highlighted at the planning stage for optimum use of limited resource.

45. For the recipient body it is important that "the final decisions are made and owned by the recipient." A number of projects commented, "at all times maintain a strict commitment from the recipient organization." And "tie the recipient into a project management schedule especially where the recipient is playing an active part in developing materials and programs." At the end of such projects it was important "to ensure there are sufficient and significant ownership processes in the project transfer."
46. At the stage beneath the recipient organization it was important "to bring along the rank and file members in any change." Wherever possible local consultants should be involved, and they should be able to maintain and develop any product after the providing organization has left.

D) Completion and Sustainability¹⁰

47. The majority of the cases commented on the need to ensure an efficient implementation of the project conclusions and to make a realistic provision for the sustainability in the medium to longer term. "Greater emphasis should be given to sustainability of the project after the consultants have left." "Sustainability through the creation of more locally qualified professionals, who have a significant international outlook and maintain their membership and qualification to international standards, was necessary."
48. The implementation phase was often inadequately considered in the initial plan. For instance, "although the size of the project was significant, a number of very important features were still left outstanding. Future funding was not immediately apparent."
49. To ensure that the project is successful it is important that projects consider the following:
 - the carrying out of an implementation review;
 - the development of expertise within the recipient to cover for future staff changes;
 - quality standards and their maintenance;
 - sufficiency of local resource to maintain project initiative; and
 - follow-up training of recipient countries' labor force in their ability to maintain and create accurate technical materials.

As one commentator suggested, "sustainability at the end of the project is paramount."

Conclusion

50. The history of the evaluation of accountancy-related aid and assistance projects is limited. Such evaluations as have taken place have been restricted to individual projects or groups of related projects. Wider lessons can be learned, which in particular must be considered at the project design stage. All such projects must look to answer the question of how to maintain the value from the project beyond the project's life. This can be done only through business planning and ensuring the capacity to implement the proposals. At a global level, maintaining the value of projects must start from optimum coordination and consultation between aid and funding agencies, providing organizations, and recipient bodies.

Extending the Research

51. Member bodies carrying out projects are invited to consider lessons learnt from any phase of a project and add them to the case studies already logged by the Committee. There may well be lessons that can be considered through moves to implement capacity development projects⁽¹⁾ and improve sustainability for receiving organizations and countries. Many lessons also likely may be learned from implementing technology solutions in accounting education and development. These include rapid change of technology, obsolescence of hardware, technology repair and renewal, and the receiving organizations' ability to adapt, given their countries' stage of development.

Appendix 1

Case Study Questionnaire

A. Introductory information

1. Name of Assistance Project
2. Recipient Country(ies)
3. Providing Country(ies)
4. Funding Organization(s)
- Contact Name and Address
5. Commencement Date
- Interim Dates(s)
- Completion Date or % Complete
6. Size of Project \$.....
- Number of man weeks of consultants
7. Languages Used
8. Which of the following institutions directly received assistance?
 - (a) Government Departments
 - (b) Professional Institute
 - (c) Educational Organization
 - (d) Private Sector
9. Type of Assistance:
 - Training
 - Institutional Development/Management
 - Financial Advisory/Technical
 - Other - Please Specify
10. Name of Lead Provider Organization
- Contact Name(s) and Address

B. Identification, Objective, and Analysis

1. Describe the process by which the project was identified.
2. What was the initial objective of the project?
3. Describe the process by which the initial review and planning phase of the project were undertaken.
4. What issues/problems/weaknesses were identified?

C. Inputs

1. Describe the action taken within the project to resolve the matters identified in B4 above.
2. Which of the following materials, and to what value \$000, were provided?

Computer Hardware	Y/N	\$.....	Computer Software	Y/N	\$.....
Teaching Equipment	Y/N	\$.....	Property	Y/N	\$.....

(overhead projectors, videos, etc.)
Other - Describe \$.....
3. Did staff from the recipient country travel outside their country as a result of the project? (Y/N) Weeks
To what purpose
(Benchmarking, education, conferences, etc.)

D. Outputs

1. Describe the conclusion of the project.
2. What was the timetable for implementation of the conclusions reached?
3. What ongoing links were established between the parties?
4. What systems of quality control and audit were carried out?
5. Are any reports from the project publicly available or bound by confidentiality?

E. Review and Lessons Learned

1. What were the successful features of the project?
2. What were the less successful features of the project?
3. Was a post-completion audit carried out? (Y/N)
- By whom?
- If so, did it concur with E1 and E2 above?
4. What work was left uncompleted at the end of the project?
5. What lessons can be taken from this project that might benefit other assistance projects in the future?

Appendix 2

Source of Case Studies

The following members of the Committee were particularly helpful in providing case study material from their experiences with assistance projects.

Warren Allen	Institute of Chartered Accountants of New Zealand
Mark Allison	Institute of Chartered Accountants of Scotland
Muir Brown & Mike Walsh	The Association of Chartered Certified Accountants (UK)
Steve Glover	Canadian Institute of Chartered Accountants
David Hunt	Institute of Chartered Accountants in England and Wales
Tatiana Krylova & Svetlana Puchkova	International Association for Accounting Education and Research and the National Training Foundation, Russia
Joseph Lloyd-Jones	Certified General Accountants of Canada
Harry Maltby	Institute of Chartered Accountants of New Zealand
Henri Olivier	Institut des Réviseurs d'Entreprises (Belgium)
Hélène Parent	Compagnie national des Commissaires aux comptes (France)
Recep Pekdemir	Union of the Chambers of Certified Public Accountants of Turkey
József Roóz	Hungarian Chamber of Auditors

Appendix 3

Bibliography

Cassen, Robert. *Does Aid Work?* Second Edition (City: Oxford University Press, 1994. This is a major work resulting from an intergovernmental task force.

“Capacity Development.” UN DP Technical Advisory Paper. New York: United Nations, 1997.

Johnson, Sonia R. “Education and Training of Accountants in Sub-Saharan Anglophone Africa.” Technical Paper. City: World Bank, 1996.

Macreay, Victoria, and Jeremy Cripps. “Distance Education in Sub-Saharan Africa.” Unpublished paper. Tiffin, Ohio, 1999.

Riddell, Roger. “Aid in the 21st Century.” UN Development Program Discussion Paper. New York: United Nations, 1996.

Appendix 4

Endnotes:

1. Institute of Chartered Accountants of England and Wales (ICAEW), “International News” (December 1997).
2. Kevin M. Cleaver, Director of Technical Development, African Region, in the Foreword to “Education and Training of Accountants in Sub-Saharan Anglophone Africa.” Technical Paper (Washington, USA: World Bank, 1996), p.ix.
3. Robert Cassen, “Does Aid Work?” Second Edition (Oxford, UK: Oxford University Press, 1994), p.224-225. This publication by Cassen and his associates is one of the core publications in the field.
4. Cassen *et al.*, p. 236.
5. “Capacity Development,” UNDP Technical Advisory Paper (New York, USA: United Nations, 1997), p. 12–13.
6. Cassen *et al.*, p. 241.
7. Cassen *et al.*, p. 148–149.
8. “Review of Bank Operations in Education Sector” (Washington, USA: World Bank, 1978).
9. Cassen *et al.*, p. 163.
10. Sustainability relates to the continuation of central project achievements at the end of the initial phase. Cassen *et al.*, p. 87.
11. The UN defines capacity development in “Capacity Development” on page 3 as “the process by which individuals, organizations, institutions and societies develop abilities (individually and collectively) to perform functions, solve problems and set and achieve objectives.”