

Requirements to Join the International Federation of Accountants

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To cite this article:

Al-Fateh Al-Amin Abd al Rahim El-Faki. Requirements to Join the International Federation of Accountants. *Journal of Finance and Accounting*. Vol. 10, No. 4, 2022, pp. 185-195. doi: 10.11648/j.jfa.20221004.12

Received: February 15, 2022; **Accepted:** March 4, 2022; **Published:** September 28, 2022

Abstract: The study dealt with the requirements for joining the International Federation of Accountants. The problem of the study was that Sudan did not obtain membership of the International Federation of Accountants until today, and the problem was formulated by several questions, including what are the types of membership that can be acquired when joining the International Federation of Accountants? What are the requirements to join the International Federation of Accountants? How can these requirements be achieved in practice? The study aimed to clarify the obligations of membership to join the International Federation of Accountants, as well as try to develop a methodology that can be followed to meet the requirements of joining. In order to achieve this end, the researcher followed the deductive approach by formulating the study questions, and he also followed the inductive approach when formulating the study problem. Several results have been reached, most notably that the law regulating the accounting and auditing profession in its current state complies with the requirements set by the Constitution of the International Federation of Accountants in the second section of Article One, and among the most prominent recommendations of the study is the adoption of the International Standard for Quality Control No. (220) and the need to implement membership obligations by developing an action plan to meet these requirements.

Keywords: IFRS, GAAP, IFAC, Professional Councils

1. Introduction

The accounting and auditing profession is one of the professions that have an important and fundamental role in the economy in general; With regard to the great role of the accounting profession in general and legal accounting in particular, we find that most countries issue legislation and laws that would regulate this profession by setting general controls for its practitioners on the one hand, and on the other hand to determine the persons who are entitled to this practice, and whenever the organization of this profession is on a high degree of accuracy, it represents a sign of health for the national economy in general. This study attempts to shed light on the importance of joining the International Federation of Accountants as the global professional body that is concerned with issuing standards in the areas of accounting, auditing and professional accounting education. It is also the body that is able to provide technical support to professional accounting bodies in different countries, on the basis that these professional bodies seek to achieve the

mission of the International Federation of Accountants, which is to serve the public interest and enhance the accounting profession.

The growing responsibilities of the legal accounting profession in particular and accounting in general require a form of organization and controls that are achieved by issuing laws and regulations that control the professional work of practitioners; Which includes the granting of practice certificates, education controls, adherence to professional conduct and ethics, and other controls that will improve the professional work of accountants in the country, which the International Federation of Accountants seeks to achieve, but which is one of the most important criteria for obtaining membership in the International Federation.

In addition to the above; It can be said that the importance of an independent organization for the professional practice of accounting and auditing can be deduced from the international environment, as Sudan is considered one of the countries whose economy is witnessing an expected global openness.

1.1. Nature of the Problem

The problem of the study in general, which the researcher is trying to find a solution to, can be clarified in the following: Why did Sudan (represented by the Council for Regulating the Accounting and Auditing Profession) not join the International Federation of Accountants? The question can be rephrased in other words, if Sudan was a former member of the International Federation of Accountants, what is the reason for withdrawing its membership?

In general, this problem can be expressed in the following questions:

1. What are the types of membership that can be acquired in the International Federation of Accountants?
2. What are the requirements to join the International Federation of Accountants?
3. How can the requirements be fulfilled on the ground?

1.2. The Importance of Studying

The importance of the study is that it is trying to present some proposals to contribute to the development of a road map to clarify the requirements for joining the International Federation of Accountants.

1.3. Objectives of the Study

The study generally aims to:

1. Clarify the procedures that must be followed to join the International Federation of Accountants.
2. Attempting to develop a methodology that can be followed to meet the requirements of accession.

2. Study Methodology

The deductive approach was followed by formulating the study questions and the inductive approach, which is one of the approaches based on observation, and this was addressed by addressing the constitution and regulations of the International Federation of Accountants.

This study is divided into an introduction and two axes as follows:

The first axis: the stages of development of professional accounting in Sudan.

The second axis: requirements to join the International Federation of Accountants.

2.1. The Stages of Development of Professional Accounting Bodies in Sudan

This axis will be addressed through the following points:

- a) The nature of accounting and the purpose of establishing professional councils.
- b) Evolution of professional accounting bodies in Sudan.
- c) Tasks and responsibilities of accounting bodies in improving professional performance.
- d) The program of Accounting education.
- e) The nature of accounting and the purpose of establishing professional councils:

Accounting is a science of social sciences that has its rules, origins and principles, which have been codified in what is known as General Acceptable Accounting Practices (GAAP), also known as International Accounting Standards (IAS), and was recently established (as of the year 2005). Issuance of a package of standards called International Financial Reports Standards (IFRS), and all of this indicates the extent of interest in the accounting profession by professional organizations and associations, bearing in mind the role played by accounting in general and legal accounting in particular. Especially in maintaining the strength and stability of the national economy of countries, by emphasizing the principle of transparency. Accounting is one of the sciences in which there are multiple beneficiaries of its services. Therefore, care must be taken to take care of the public interest that can be achieved by accounting as a profession.

Believing in the growing role played by accounting, it requires the existence of an organization or professional council for accounting and auditing (local) that takes care of the process of developing and improving professional performance, which is a joint process between all countries and the International Federation of Accountants, which is actually achieving its goals - and The most important of which is development - through the local organizations of the member states of the union system; In any case, we find that the International Federation of Accountants has issued a guide called "Establishment and Development of a Professional Accounting Body [5].

By the Committee of Developing Countries of the Federation that will provide advice and guidance to countries that are in the process of establishing a new accounting body or for the purpose of developing existing bodies. From the foregoing it is noted how much attention is given to accounting and auditing as a profession.

There are many objectives for the need for a council (a body) to regulate the accounting and auditing profession, including 5:

1. Emphasis on that practitioners of the profession of accounting and auditing abide by the rules of conduct and ethics of the profession, and this would contribute to protecting the public interest of those dealing with financial data and information.
2. Ensuring that professional and technical accountants adhere to a clear and specific methodology; This would contribute to the profession being recognized by the public; In addition to reflecting the need for the principle of transparency in the services they provide.
3. The existence of a council to regulate the accounting and auditing profession would contribute to raising the skills and capabilities of members and those belonging to the profession in general, and thus confirms one of the conditions for a qualified accountant related to education and continuing training.
4. Work to promote and develop the profession and preserve the legal rights of members.
5. Work to confirm the professional independence of professional accountants.

6. Working to reduce the gap between theory and practice in all aspects; This is done by adopting technical standards and obligating the relevant authorities (including higher education institutions).
7. Setting controls for the practice of legal accounting.
8. Improving the process of communication with the government and local, regional and international professional accounting organizations.
9. Setting guidelines, guidelines and professional ethics that enable members to perform their duties (and this would enhance public confidence in the scientific methodology of the council concerned with regulating the affairs of the profession).

2.1.1. Evolution of Professional Accounting Bodies in Sudan

When talking about professional accounting, it is necessarily related to the existence of an independent body concerned with organizing and developing the affairs of the profession. The International Federation of Accountants has mentioned in paragraphs (13) to (18) [5] some considerations that must be taken into account when forming or establishing a professional council for accounting and auditing. Paragraph (13) clarified that the motive for establishing the council may be a government initiative to develop the profession, or it may be a group of accountants; Paragraph (14) dealt with the resources available to the Council, and here is an affirmation of the need for the primary objective of the Council to be compatible with the most important objectives of the International Federation of Accountants, which is to direct efforts towards developing the accounting and auditing profession to suit the public interest, which must be communicated to the government and the public. To realize the importance of the need to support such councils. As for paragraph (15) it was devoted to the changes that occur in the professional bodies or councils for accounting and auditing, as well as in the activities that they carry out; The change is considered necessary as it indicates that the accounting profession must respond to the changes surrounding it, in addition to the fact that development and the search for quality necessarily do not come except through ideas that come from individuals and in which change is considered a natural and rational matter due to the change Needs change over time. We find that the International Federation of Accountants encourages the establishment and formation of professional councils that represent the accounting profession and accountants as a whole regardless of the sector in which members work (general practice, industry and commerce, education, and government), and it was stated in paragraph (16) that Councils may be established for the purpose of serving members belonging to a particular sector or function, and in such a case membership should be limited to only qualified persons within that sector (such as professional auditors or accountants). As for paragraphs (17) and (18) they indicated that there are many reasons why the establishment of professional councils is inevitable, which revolve around the public interest.

Therefore, when we talk about the stages of professional development of the accounting and auditing profession in Sudan, we will limit ourselves to dealing with the professional councils for regulating the accounting and auditing profession in Sudan, and this can be addressed through three stages as follows:

The first stage:

This is the stage in which the Law of the Council of Certified Public Accountants for the year 1988 was issued; According to this law, the first professional council (body) for the legal accounting profession in Sudan was formed. The most important functions of this council were as stated in Article (4) [1] as follows:

1. Consolidating the principles of the accounting profession, unifying its names and concepts, and defining its branches and objectives.
2. Organizing the accounting profession, developing financial management and all related sciences, and defining the fields of accountants' work.
3. Developing the inherited and recognized practices locally and internationally with regard to the accounting profession, and upgrading these practices to confirm the role of accounting as a solid foundation in all different fields of work, including industrial, commercial, service, economic, and agricultural.

The second stage:

This stage is considered a judicial development resulting from some of the articles that aroused legal controversy in the law issued in the first stage above.

The Constitutional Court regarding [2] the case brought by the certified accountants (appeal) against the government of Sudan represented by the Council of Certified Accountants (appeal against them). The point of contention, which the Constitutional Court considered incompatible with constitutional rights, was related to Article (9/1) and Article (15) in the law issued by the respondents. Referring to the aforementioned law, we find that the pronouncement of Article (9/1) relates to the formation of the General Assembly, while Article (15) relates to restricting the practice of the accounting profession in the public and private sectors. Where the formation of the General Assembly was limited to the wording of Article (9/1) for holders of professional certificates from Britain and England, which the Constitutional Court considered in contravention of the provisions of the Constitution of the Republic of Sudan and the Charter of Human Rights in accordance with Article (6) thereof; Therefore, the court accepted the challenge to the unconstitutionality and legitimacy of the two previously mentioned articles, and thus the Council of Certified Public Accountants was dissolved. And we find that the court in this aspect was successful in legal and professional terms, which was approved by the International Federation of Accountants, which is the basis for the formation of professional councils or bodies that work to achieve the public interest by working to develop the profession, as the International Federation of Accountants explained that Membership requirements must be taken into account when establishing the professional

council, and he explained that there are many names that may be [5]:

The third stage:

This is the stage in which the Law of the Council for Regulating the Accounting and Auditing Profession of 2004 was issued. The salient points of this law can be dealt with as follows [4], in comparison with the Law of the Council of Certified Public Accountants of 1988:

In terms of the composition of the Council; The 2004 law [3] detailed the council's membership better than the 1988 law, as we find that Article 3/2 of the 1988 law referred to the election of twelve people to be chosen by the general assembly, while the 2004 law was successful in forming the council in line with its future burdens. Where Article 4/2 of it clarified many representatives of the public and private

sectors in addition to university professors and a representative of higher education and scientific research - an important process due to the council's need to abide by the directives of the International Federation of Accountants regarding accounting education - and in my estimation, the formation of the Council in this way involved a lot of Reconciliation, given that there are many committees through which the tasks of the council are implemented. Figure 1 shows a model for the organizational structure of a professional accountancy board as stated in the guide issued by IFAC. It is noted from it the need for systematic diversity in the general composition of the council, and that The issue of identifying members is not left to the General Assembly, whose performance may be accompanied by many impurities.

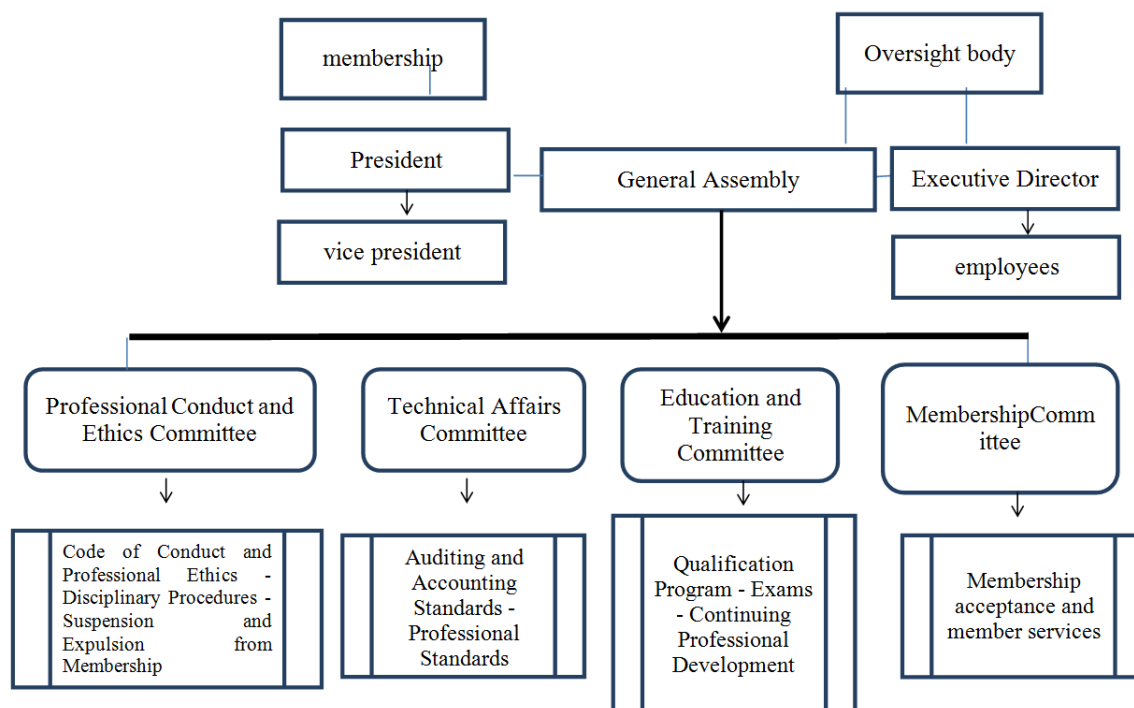


Figure 1. A model for the organizational structure of the professional accountancy body.

2.1.2. Tasks and Responsibilities of Professional Accounting Bodies in Improving Professional Performance

There are many tasks that the professional accounting body must do in order to develop the professional accountancy and what it seeks to achieve in the public interest; This point will be addressed through the following sub-points, which represent the tasks mentioned by the International Federation of Accountants:

- 1) Granting a certificate of practice.
- 2) Adoption and application of technical standards.
- 3) Establishing professional code of conduct and ethics.
- 4) Quality assurance of professional services.
- 5) Disciplinary Actions.
- 6) Continuing Professional Development.

When reading these points with what was mentioned in the

law regulating the accounting and auditing profession in Sudan for the year 2004 (No 6), we find that there is complete agreement between this article and the directives of the International Federation of Accountants in this regard.

(i). Granting a Certificate of Practice

The most important characteristic of the accounting profession is its acceptance of the responsibility to achieve the public interest, and this necessarily requires the practice of many activities to achieve that commitment to responsibility, and perhaps the most important of that is to ensure that the person who practices this job holds a certificate indicating the extent to which he is qualified to carry out the burdens of that responsibility. Paragraph (119) of the guide issued by [5] the International Federation of Accountants that confirmation of this be through written law, preferably by granting the body or the board to itself the

power to determine standards of competence. The profession is practiced in this case by granting the qualified professional accountant a certificate of practice, and such certificate is required to be for a limited period of time, subject to renewal in accordance with the provisions of the law regulating the profession established by the Council. Perhaps the purpose of granting a certificate of practice for a limited period - subject to renewal - is to make sure that the person qualified to do the job of professional accounting still has the appropriate qualifications; It is an attempt to validate continuing professional development; This necessarily requires the development of a mechanism by the Board to verify this requirement to confirm the role entrusted to the Board to play, which is to verify the quality and efficiency of professional accounting firms; This can be done by designing forms that include some recent or updated information on international accounting and auditing standards, which the renewal applicant - the professional accountant - must fulfill. Accordingly, it can be verified that he meets the requirement of Continuing Professional Development (CPD) [7]. This requirement arises mainly from the fact that the accounting environment is subject to change and rapid development, which we clearly notice in the international standards that are issued from time to time by the International Federation of Accountants, and perhaps the most prominent of them are those that began to appear as of the year 2005, which followed the crisis that the American economy faced with bankruptcy One of the largest companies operating in the energy field (Enron). Linking the process of granting a certificate of practice to continuous professional development may also be due to the keenness of the International Federation of Accountants to assure and achieve quality performance for professional accountants.

(ii). Adoption and Application of Technical Standards

This task includes both setting technical standards and translating international standards; Here is an explanation of both:

a) Setting technical standards:

What is worth emphasizing is that international standards are applied differently in different countries, and countries may vary in applying international standards from standards they developed to adopting international standards. When the Council sets out to develop technical standards, there is one thing that should not be overlooked, which is the extent of commitment of the relevant stakeholders identified by the "Establishment and Development of Professional Bodies" guide issued by IFAC to the application and implementation of those technical standards issued by the Council; These parties include, for example, accounting bodies, government, regulators, and higher educational institutes and colleges; Participating bodies and regulators of capital markets.

The process of setting standards is a difficult and costly process in addition to being complex, requiring acceptance and recognition by the business community, regulators, government, and members of the local accounting profession;

Therefore, such matters must be taken into consideration. This does not necessarily mean accepting international standards as they are, as the guide clarified in paragraph (124) that the accounting body is obligated to form a committee to review standards in light of the knowledge available to its members in all economic, legal and professional fields. The Council may issue additional guidelines to clarify local conditions, which contributes Improving resources - which could have been directed to the issuance of standards - and directing them towards training and monitoring and implementation of compliance with additional standards and guidelines. It is usually preferred to form two committees for this purpose, one on accounting standards and the other on auditing standards. With regard to the Audit Standards Committee, it is in fact faced with a tedious process that may take a relatively long period of time, as this committee must examine each standard and compare it with current practice, discuss any differences and develop an appropriate solution to them, identify transitional issues (when the current practice has a legal basis), and the recommendations of the Committee For the adoption of a specific international standard, a conference or symposium may be held to train local professors and practitioners in the use of the standard. So there should be representation of practitioners on this committee.

b) Translating international standards:

All international standards, whether accounting or auditing, are issued in English by the International Federation of Accountants; The process of translating these standards is one of the activities carried out by the Professional Council for Accounting and Auditing. Paragraph 129 of the Manual for the Establishment and Development of Professional Accounting Bodies clarified that one of the ways that can be followed to secure appropriate funding is to request a grant from one of the regional development banks or development agencies, given that the translation process for international standards is an expensive and complex process in addition to consuming time.

(iii). Setting Rules of Professional Conduct and Ethics

It was previously said that the accounting profession bears the responsibility to protect the public interest of the public and the institutions that accountants provide services to. Therefore, there must be rules of conduct and ethics for the accounting profession. The International Federation of Accountants has set rules of professional conduct and ethics that are valid for application regardless of whether accountants work in general practice or employees in other economic sectors, and these standards clarify the basic principles that they must adhere to. In fact, it is noted that the general principles of these standards are generally accepted and can be adopted by all countries. The following are the most important basic principles of the rules of ethics and professional conduct of accounting issued by IFAC: a- Integrity; b- Objectivity; c- Professional competence and due diligence; d- confidentiality; E- Good professional conduct.

(iv). Quality Assurance of Professional Services

The responsibility accepted by the accounting profession to protect the public interest necessitated the necessity of having rules of ethics and conduct for the profession. by standards. The IFAC has obligated all professional bodies and councils under its membership to ensure the quality of professional services, either through internal or external regular program.

It should be noted that the commitment to professional requirements rests with the professional accountant himself, but it is better for the institution in which the professional accountant works to determine the extent of his commitment to professional requirements in the manner explained by International Auditing Standard No. (220) [6]. As for the professional accountant who Working in sectors other than accounting and auditing offices, the process of applying quality assurance policies and procedures rests with the institution (the employer). From the above, we find that ensuring quality assurance is a process that falls on the shoulders of the audit office, and the responsibility of the professional councils concerned with regulating the affairs of the profession is to encourage and assist accounting and auditing offices to maintain and improve the quality of their professional services. Therefore, the International Federation of Accountants believes that these (national) councils can take all The appropriate steps to achieve this goal, whether in the legal, social, commercial or regulatory aspects within their countries.

In summary, the responsibility for ensuring the quality of professional services is a joint process between audit offices and the Council for Regulating the Accounting and Auditing Profession. It should be noted that the inspectors should be independent of the individual or offices subject to the quality inspection process.

(v). Disciplinary Measures

The process of quality assurance preceded the process of setting rules of conduct and professional ethics, and this necessarily requires ensuring that all members adhere to them. Therefore, the Professional Council for Accounting and Auditing needs to establish disciplinary procedures and penalties for anyone who violates these rules of professional conduct and ethics. This necessarily requires a specialized body within the Council (the Conduct Committee) concerned with professional conduct, ethics and disciplinary procedures (see Figure 1), and justice requires that there be an appeal against any decisions issued by the Disciplinary Committee.

This point regarding disciplinary measures is very important because it maintains the credibility of the profession because it relates to the ethical and behavioral aspects of the members. Therefore, the structure of the disciplinary procedures adopted by the Council must be appropriate and adequate for the profession, because non-compliance with them represents a real problem in the development of the profession on the one hand.; On the other hand, we find that the beneficiary party loses credibility and confidence, so not entering into any obligations is considered

better than entering into obligations that cannot be fulfilled. Paragraph (153) specified that misconduct includes any or all of the following matters [5]:

1. Criminal activity.
2. Acts or omissions likely to harm the reputation of the accounting profession.
3. Violation of professional standards.
4. Serious professional negligence.
5. Inefficiency in practice.
6. Insufficient work.

Paragraph (154) of the same guide referred to the penalty that can be applied if local laws allow it, which includes:

1. The warning.
2. Loss or restriction of exercise rights.
3. The fine.
4. Loss of professional title.
5. Expulsion from membership.

(vi). Continuing Professional Development

One of the basic principles of the Code of Conduct and Ethics for Professional Accountants is the need for the professional accountant to constantly maintain professional knowledge and skills to ensure that the client or the business owner receives professional services that are characterized by the required efficiency and based on current developments in practice, legislation and required technology, which is in my estimation. An ethical value, which is the performance of actions with advanced knowledge and not knowledge that is limited to a certain limit. Therefore, the professional accountant must perform his work perfectly in accordance with the relevant standards. In fact, we find that continuing professional development is the mechanism that enables the professional accountant to fulfill the requirements that fall upon him in terms of sustainable efficiency. Continuing professional development is usually defined as an educational activity to develop and maintain the capabilities of professional accountants so that they can work efficiently.

Therefore, it can be said that one of the added responsibilities of professional councils is to ensure that members or professional accountants meet the requirements of continuing professional development to maintain the competence imposed on them in the duty of their professional role, and also to meet the needs of users of information provided by the professional accountant. It should be noted that continuing professional development as a single tool does not constitute evidence that all professional accountants will at all times provide professional services of the required quality, but rather is just one of several elements used by the Board to ensure quality.

The bottom line is related to the need to spread the concept of continuing professional education and development as a culture among professional accountants and to be one of the priorities, especially since most of the laws regulating the accounting and auditing profession link the granting of the practice certificate to a limited renewable period. Here, the professional council can design a form that includes some requirements That must be met by the accountant requesting

renewal related to education and continuing professional development. Especially since the International Accounting Education Standard No. (7), which came under the title "Professional Education and Continuous Development Program for Lifelong Professional Competence," [8] has set the international base point for continuing professional development for all professional accountants, as this standard calls for undertaking with measurable and verifiable continuing professional development activities that are relevant to the work of the professional accountant. Usually some professional councils require members to complete a certain number of CPD hours each year, and some councils use a method to link competency with regard to CPD, and regardless of the method used, the most important initial plan is to spread the concept of continuing professional development by the professional council. It has all members, and the Professional Council can activate this aspect by working with universities, colleges, private bodies that conduct training, large accounting offices and other professional accounting bodies in the country, in order to provide a wide range of opportunities for continuing professional development, as indicated in paragraph 159 of the guide.

As a summary of the foregoing, and in the context of improving the professional performance of accountants and auditors by professional councils, there are many basic tasks that the professional council must carry out, which are:

1. Granting a certificate of practicing the profession in accordance with the organizing laws.
2. Adopting national standards and applying international standards in the field of accounting and auditing.
3. Ensure the quality of professional services to obtain efficiency.
4. Setting rules of conduct, professional ethics and disciplinary procedures.
5. Continuing professional development.

2.1.3. Accounting Education Program

The International Federation of Accountants was interested in the process of accounting education, and a separate council was established to focus on the process of accounting education. A general framework for international standards for accounting education [8], and it includes the obligations that must be fulfilled by belonging or members of the International Federation of Accountants from countries or professional bodies, and the message of the International Federation of Accountants [9], which is also a message at the level of national professional councils in The public interest and the development of the accounting and auditing profession, and this, in my estimation, can only be achieved through attention to accounting education and professional development. Through accounting education, the capabilities of professional accountants can be developed to meet the needs of decision makers. In addition, education and development would increase the international harmony of the professional accountant through the knowledge and skills it provides in all fields; And then contribute to achieving and

protecting the public interest desired from the accounting profession. The council clarified that the goal of setting a general framework for accounting education is the continuation or extension of the obligations of members of the International Federation of Accountants (professional councils of countries) and their direct or indirect responsibility for the education and development of their members as well as students. Therefore, the process of accounting education must be understood in its general framework, including many parties, including [8]:

1. Universities, employees and any party that plays a role in designing and evaluating accounting education programs.
2. Regulators and those responsible for professional accountants.
3. Governmental authorities which are responsible for the law and regulation of requirements related to accounting education.

It should be noted that the accounting bodies are concerned with the application of the international standards for accounting education issued by IFAC, and this necessarily requires the development of an accounting education program. In practice, we find that higher education institutions provide academic education in the field of accounting, and the Council for Regulating the Accounting and Auditing Profession must decide whether this education is sufficient in accordance with international standards for accounting education or needs development.

(i). Educational Concepts

In the guide issued by IFAC, a set of concepts related to accounting education and the continuing professional development process, we mention, for example [5]:

- a. Competence: It is defined as the ability to perform work or perform a role in a job. To clarify how a professional accountant acquires competence, this necessarily requires familiarity with professional knowledge, professional skills, in addition to the ethics, morals and conduct of the profession. The definition of competency stresses or emphasizes the ability of people to perform work, in addition to it sets aside knowledge and skill requirements and behavior trends in order to achieve the desired efficiency. Efficiency necessarily depends on a range of factors relating to environmental complexity and the complexity and diversity of tasks.
- b. Education and Development: Individuals acquire competence through education and development. The term education and development was used by IAESB to express all the different stages and activities that contribute to achieving competence. Efficiency can be achieved through different models of learning and development, and the primary types are defined by the IAESB as follows:

- 1) Education: An organized and systematic process aimed at acquiring and developing the knowledge, skills and other capabilities of individuals, which is a typical process and is not limited only to the

academic environment.

2) Work experience: It refers to the activities in the workplace that are compatible with the development of competence.

3) Training: It is used to describe developmental and learning activities and their integration with education and work experience.

c. Initial Professional Development (IPD), which includes general education, professional accounting education, work experience, and assessment.

Initial Professional development includes general education, professional accounting education, practical experience, and assessment.

General education is the basis for developing the individual skills necessary for professional accounting education and work experience. That is, professional accounting education is built on the basis of general education through education and training and includes professional knowledge and skills in addition to professional behavior, ethics and ethics. Assessment is a measure of the development of professional competence through learning and development.

Assessment: Measurement of professional competence development throughout learning and development.

d. Continuing professional development (CPD)

Change is a distinctive and important characteristic of the environment in which the professional accountant works. Examples of environmental changes include globalization, technological development, business complexities and social changes. We find that continuous professional development

is the learning and development of capabilities in order for the professional accountant to maintain the efficiency of his performance in the roles he plays and in light of all these variables. with it. It should be noted that all of these concepts must be met through an integrated program of accounting education, which must necessarily lead to the development of professional knowledge and skills of accountants, and it is obvious that changes that occur in the environment necessarily will force a similar and concomitant change in the body of professional knowledge that must be changed or Develop it to keep pace with these changes, that is, it should not be overlooked when developing and designing the accounting education program; More precisely, the accounting education program must be flexible.

(ii). Components of the Accounting Education Program

In order for accounting education to achieve its role in contributing to the qualification and preparation of qualified accountants who contribute to achieving the public interest, the accounting education program must first be characterized by dynamism, i.e. the ability to change to meet environmental developments and changes, and on the other hand, this program must achieve a set of different knowledge that contributes to improving The competence of the professional accountant, which has already been addressed. In general, the most important components of the accounting program can be summarized as in the following table (you can refer to this for the set of international standards for accounting education):

Table 1. Components of the Accounting Education Program.

Ethics, ethics and professional values	Professional skill set	Professional knowledge group
Knowing the etiquette of practicing the profession	intellectual skills	1- Accounting, finance and related knowledge, including:
Knowledge of moral values	Technical and functional skills	Accounting and Financial Reporting
This component can be developed on the job site or in the classroom	personal skills	Management control and accounting
	Communication and interpersonal skills	Taxes
	Organizational and business management skills	commercial systems
		Audit and confirm
		Finance and Financial Management
		Professional values and professional ethics
		2- Organizational and commercial knowledge, including:
		Economy
		business and trade environment
		Corporate Governance
		business etiquette
		financial markets
		Quantitative Methods
		organizational behaviour
		Management and strategic decision making
		Marketing
		International business and globalization
		3- Knowledge and competence in information technology, including:
		General knowledge of information technology
		IT Monitoring Knowledge
		Efficiency of IT users
		IT Monitoring Efficiency

Source: Prepared by the researcher (these components are summarized from the International Accounting Education Standards).

In sum, the accounting education program must work to ensure commitment to both the public interest, continuous

professional development, and respect for all laws and regulations.

2.2. Requirements for Joining the International Federation of Accountants

This axis will be addressed through the following points:

- a. Types of membership of the International Federation of Accountants.
- b. Conditions for acquiring basic membership.
- c. A breakdown of the membership commitments data.

2.2.1. Types of Membership of the International Federation of Accountants

Article 5 of the Constitution of the International Federation of Accountants [9] and its regulations clarified the requirements for full (original) membership, and Article 8 of the same constitution clarified membership by affiliation and incomplete membership, which does not enjoy full rights and privileges. Therefore, the types of union membership can be divided into three sections as follows:

1. A full membership.
2. Affiliate membership.
3. Fellowship Membership (Fellow).

Affiliate membership is open to member bodies that did not meet the criteria for accession set forth in Article One of the Regulations and in Section Two. As for the fellowship membership, it is open to non-accounting bodies, but they have interests in accounting issues. Therefore, in this part, we will limit ourselves to dealing with the terms of original or full membership, which enjoys full rights and privileges, as stated in the second section of the International Federation of Accountants Regulations, Article I, standards for acceptance and obligations of members [10].

2.2.2. Conditions for Acquiring Basic Membership

The criteria and obligations for membership in the International Federation are as follows:

1. The organization must be recognized, either through a legal decree or social consensus, as a recognized and professional organization, and there must be evidence to show that it has public support.
2. That the professional accounting body supports the mission of the International Federation of Accountants.
3. The authority must have fulfilled the conditions stipulated in the statements of the International Federation of Accountants for membership obligations, and in cases where the organization does not fulfill all these obligations, it should have developed a realistic work plan and a detailed implementation plan for all obligations.
4. That the authority actively participates in the membership programs of the compliance body of the International Federation of Accountants.
5. The authority should be financially and operationally viable and enjoy an appropriate administrative environment.
6. It shall have an internal organizational structure that

provides for the support and organization of its members.

7. The accounting body should have the financial capacity.
8. The accounting body is bound by a specific constitution and regulations.

Summary of Membership Obligations Statements:

To conclude from the above, the data on membership obligations are as follows:

2.2.3. Quality Assurance

To begin with, it must be emphasized that the levels of oversight [11] are as follows (see paragraph 1,3,4).

Oversight at the level of accounting offices.

Process level control.

Oversight at the level of the member body.

The International Standards for Auditing and Assurance clarified the guidelines, policies and procedures for quality control, for example, International Auditing Standard No. (220) - Quality Control for the Audit of Financial Statements, and the International Standard for Quality Control No. (1) deals with quality control for offices that carry out audits and examinations of financial statements and is known That these offices are responsible for the qualitative control system for audits and examinations of financial information.

2.2.4. Quality Assurance Commitment Statement Requirements

- a) Adopt the International Standard for Quality Control No. (1).
- b) Adoption of the International Standard on Auditing No. (220) Quality Control for the Audit of Financial Statements.
- c) The existence of a mandatory quality assurance examination program that is applied to members who perform audits of financial statements.
- d) Develop and publish standard criteria to evaluate all other processes for auditing financial statements, which include: Stakeholders who rely on the auditor's report in making their decisions. And the extent of the impact of the auditor's report on the public interest and the impact of this on public confidence.
- e) Develop guidelines for quality control that contribute to improving members' understanding of the objectives of quality control, and also contribute to implementing and maintaining appropriate systems for quality control.
- f) Develop a program for continuous professional development in the field of quality assurance.
- g) Develop a continuous time plan to follow up on compliance with the control system.

2.2.5. International Education Standards for Professional Accountants

It includes a number of standards, as the International Accounting Education Standards Board has developed a set of standards for accounting education that would prepare a qualified accountant. These criteria are represented in the following table (see paragraph 1,3,6).

Table 2. Standards for accounting education.

The address	Standard No.	The address	Standard No.
Initial Professional Development - Work Experience	IES 5	Entry requirements for the Professional Accounting Education Program	IES 1
Initial Professional Development - Professional Competency Assessment	IES 6	Initial Professional Development - Technical Proficiency	IES 2
Continuing Professional Development	IES 7	Initial Professional Development - Professional Skills	IES 3
Requirements for professional competence in auditing	IES 8	Initial Professional Development - Values, Ethics and Professional Attitudes	IES 4

Fulfilling this statement requires observing the following:

1. That the professional accounting education curricula include the necessary elements for the content of the accounting education and development process.
2. Urging the parties that teach accounting curricula to take into account those standards when designing curricula, especially in the initial accounting education stage.

2.2.6. International Standards, Relevant Practice Statements Issued by the International Standards Board for Review and Assurance

To fulfill this obligation, the member body seeking to join the International Federation of Accountants must:

1. Notifying the members of the relevant international standards and data of practice.
2. Assistance in applying international or national standards, if any.
3. An accurate translation of international standards.

Since the constitution of the International Federation of Accountants recognizes the national standards that can be issued by the bodies, the role of the member body is to find convergence between international and national standards.

2.2.7. Code of Conduct and Ethics for Professional Accountants

To fulfill this requirement the member body must: (see paragraph 1,3,3):

1. Notifying the members of the rules of professional conduct and ethics issued by the International Federation of Accountants.
2. Notifying the members of the developments and all that was issued by the International Federation of Accountants.
3. There should be rules of professional conduct derived from the rules of professional conduct issued by the International Federation of Accountants.
4. Not applying less stringent standards than those stipulated in the rules issued by the International Federation of Accountants.

2.2.8. International Public Sector Accounting Standards Issued by the International Public Sector Accounting Standards Board

Fulfillment of this obligation is represented by the commission informing and notifying members of all international standards for public sector accounting, incorporating the requirements of these standards into the national requirements, and providing assistance in

implementation.

2.2.9. Investigation and Penalties

This obligation can be fulfilled through the following:

1. That the law or the constitution of the authority include detailed texts and regulations related to investigation and discipline of cases of misconduct. (see paragraph 1,3,5).
2. That the law includes clear penalties for cases of misconduct.
3. There should be instructions for members about the rules and provisions of professional conduct and the consequences of not complying with them.

2.2.10. International Financial Reporting Standards

Fulfilling this obligation requires that the authority support the activities and efforts of the International Federation of Accountants by notifying members of all international financial reporting standards, as well as including the requirements of those standards in the national accounting requirements. In addition to assistance in applying these standards, see paragraph (1,3,2).

3. Results

Through the requirements mentioned by the International Federation of Accountants, and through the historical narrative of the development of the professional accounting body in Sudan, the following results were reached:

1. The professional accounting body now established through the Accounting Profession Regulatory Council can, through technical support, obtain international recognition by the International Federation of Accountants. This is in general terms.
2. The most important condition is for the commission to obtain public legal support, and through the state's recognition of the council, this constitutes an important step towards recognition.
3. Membership commitments known as statements of membership commitments need a mechanism to download them to the ground.
4. The necessity of paying attention to a package of professional accounting education standards in the Sudanese fellowship curricula.

4. Recommendations

1. Dividing the data of membership obligations in the

form of teams that are formed into teams according to the organizational structure of the council. Each team undertakes the organization and works hard to fulfill it, by providing support to the existing council.

2. Holding workshops for each requirement and reviewing the experiences of the bodies that have been recognized or are in the recognition stage.
3. Adopt the International Standard for Quality Control No. (1).
4. Adoption of the International Standard on Auditing No. (220) Quality Control for the Audit of Financial Statements.
5. Designing a mandatory quality assurance examination program to be applied to members who perform audits of financial statements.
6. Develop programs for continuous professional development.
7. Setting a time plan for fulfilling the statements of membership commitments.

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