POLICY BRIEF

Strengthening Continuing Professional Development in Ghana's Chartered Accountancy Profession

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Technical & Research Directorate of Institute of Chartered Accountants, Ghana

EXECUTIVE SUMMARY

Policy Goal: Reorient ICAG's Continuing Professional Development (CPD) framework from attendance-based compliance to outcomes-based verification by 2030, so that every programme is followed by structured post-training support, participation is affordable and schedulable for all members, and CPD demonstrably strengthens professional competence in line with International Education Standard 7.

The Challenge: ICAG's CPD system currently certifies hours attended rather than competence gained. Evidence from the Institute's first formal evaluation shows that attendance frequency bears no relationship to competency outcomes, while cost, scheduling and the near-absence of post-training follow-up restrict access and limit the consolidation of learning. The result is a well-regarded set of programmes housed within a compliance framework that measures the wrong thing.

Key Finding: A structured survey of 273 members in good standing across the public sector, industry and commerce, financial services, public practice and consulting found programme quality strong on all nine dimensions assessed, with facilitators rated highest ($M = 4.23$) and follow-up support lowest ($M = 3.30$). All five digital and technological competencies improved significantly ($p < .001$), led by accounting software and ERP systems (+0.78) and cybersecurity (+0.73), and taxation recorded the largest single gain of the study (+0.70). Learning transfer is high: 85.0% of members apply CPD-acquired knowledge at least monthly. Critically, programme quality predicts competency ($r = .251$, $p < .001$) and attendance frequency does not ($r = .031$, ns); cost (81.7%) and scheduling (64.1%) are the dominant participation barriers.

Strategic Recommendation:

- **Outcomes-Based Verification:** Phased introduction of a portfolio component in which members evidence competency development and workplace application, operationalised through IES 7.

- **Post-Training Follow-Up:** A minimum follow-up standard for every programme, comprising a resource database, application guidance and structured check-ins at 30 and 90 days.

- **Affordable, Flexible Delivery:** Half-day and modular formats scheduled for Saturday mornings and weekday evenings, with subsidised options considered for public sector members.

- **Future-Ready Curriculum:** Concentrated investment in artificial intelligence and automation, data analytics, and sustainability/ESG reporting, alongside continued advanced IFRS programming.

Expected Impact: These reforms address the structural conditions around demonstrably good programmes rather than the programmes themselves. They convert verified attendance into verified competence, extend the reach of CPD to members with the least financial and temporal slack, and align the Institute's framework with the global shift to outcomes-based professional development, and in doing so sustain the credibility of the chartered accountant designation in an era of rapid professional change.

Strengthening CPD in Ghana's Chartered Accountancy Profession: Detailed Policy Framework

This section presents the empirical basis for reform of ICAG's CPD system, drawn from the Institute's first formal evaluation of its programmes, and sets out the institutional actions that follow from it. It identifies where CPD is already delivering measurable competency gains, where the system's design constrains those gains, and how verification, follow-up, pricing, scheduling and curriculum priorities can be realigned. The framework is intended to guide ICAG Council, the Member Services and Technical Directorates, employers of chartered accountants, and regulators with an interest in the continuing competence of the profession.

Policy Goal

Complete the transition from an input-based CPD compliance model to an outcomes-based competence framework by 2030, in which learning outcomes rather than attendance hours determine compliance, every programme carries structured post-training follow-up, and cost and scheduling cease to operate as barriers to participation in a mandatory professional requirement.

The Challenge

The chartered accountant designation certifies not a fixed body of knowledge but a continuing capacity to perform to professional standards. As the sole statutory regulator of the profession in Ghana, ICAG carries a dual mandate: to uphold the competence standards that protect the credibility of the designation, and to ensure that the CPD system through which more than 11,000 members maintain that competence is effective, relevant and accessible.

That mandate has sharpened with the revision of International Education Standard 7, which shifted global expectations from the accumulation of annual learning hours towards demonstrated competency development, workplace application and measurable learning outcomes. At the same time, artificial intelligence, data analytics, cybersecurity and the IFRS S1 and S2 sustainability disclosure standards have altered the competency requirements of professional accountants, and most current members qualified before these domains entered the professional curriculum. CPD is the only realistic bridging mechanism between qualification-era training and present professional demand, yet until now its effectiveness has been understood through attendance records and post-event satisfaction ratings rather than systematic evidence of competency outcomes.

Research Evidence

A quantitative cross-sectional survey was administered electronically to registered members in good standing practising in Ghana, using stratified random sampling across practice sector, career phase and geographic location. A total of 273 usable responses was obtained. The instrument covered CPD participation and motivations, perceived programme quality, self-assessed competency before and after CPD across seventeen competency areas, workplace application and career outcomes, and future CPD needs and delivery preferences, all measured on five-point Likert scales and refined through expert review and pilot testing.

Data were analysed in IBM SPSS using descriptive statistics, paired-sample t-tests, Pearson's correlation and multiple regression, and one-way ANOVA and independent-samples t-tests, at the 95% confidence level. Respondents spanned the public sector (38.5%), industry and commerce (17.9%), financial services (13.6%), public practice (11.4%), consulting (6.2%) and other settings including academia and the NGO sector (12.5%), providing a broad professional cross-section for analysis.

Key Findings

- Programme quality is strong across every dimension assessed. All nine quality dimensions were rated above the scale midpoint, led by quality of facilitators ($M = 4.23$), delivery methods ($M = 4.07$), relevance of topics ($M = 4.04$) and training materials ($M = 4.03$). Overall satisfaction is high, with 69.6% satisfied or very satisfied and only 5.9% dissatisfied.

- CPD is building competence, most decisively in the digital domain. All five digital and technological competencies improved significantly ($p < .001$): accounting software and ERP systems (+0.78), cybersecurity and data privacy (+0.73), artificial intelligence in accounting (+0.66), digital transformation (+0.54) and data analytics (+0.51). AI began from the lowest pre-CPD rating of any competency assessed ($M = 2.98$), confirming a genuine deficit that programming is now closing.

- Learning is being applied at work. Two-thirds of members (66.3%) apply CPD-acquired knowledge at least weekly and 85.0% at least monthly, with decision-making quality ($M = 3.73$) and problem-solving ($M = 3.52$) showing the strongest CPD-attributable workplace gains.
- Attendance is not the same as learning. CPD attendance frequency has no relationship to competency ($r = .031$, $p = .621$), while perceived programme quality predicts it significantly ($r = .251$, $p < .001$), transmitted substantially through workplace application ($r = .313$, $p < .001$). Regression confirms programme quality as the only significant predictor of post-CPD competency ($\beta = .245$, $p < .001$).

- Structural barriers constrain participation. Cost is cited by 81.7% of members and scheduling conflicts by 64.1%, while follow-up support is the lowest-rated quality dimension ($M = 3.30$). No respondent cited poor programme quality or lack of awareness as an obstacle, so the barriers are economic and structural rather than reputational.

- Members want short-form, out-of-hours, future-facing CPD. Shorter formats account for 80.3% of delivery preferences, with Saturday mornings (24.9%) and weekday evenings (20.9%) the preferred slots. Artificial intelligence and automation is the most urgently prioritised future topic (76.2%), followed by advanced IFRS (68.9%), data analytics (67.8%), and sustainability/ESG reporting and taxation (63.7% each).

Critical System Deficits

- A compliance framework that counts hours even though hours demonstrably do not predict competence, while programme quality does.

- Near-absence of post-training follow-up infrastructure at the point identified in the training-transfer literature as decisive for whether learning is applied.

- Cost and scheduling barriers that fall hardest on members with the least financial and temporal slack, creating an equity problem within a mandatory requirement.
- Conventional seminar delivery in precisely the professional and soft skill domains of ethics, leadership, communication and strategic thinking, where experiential and reflective formats are required.

- Weak employer recognition of CPD, with 27.1% of members reporting no tangible career outcome from their CPD investment.

Policy Recommendations

1. **Reorient Verification from Inputs to Outcomes:** Introduce a portfolio-based component in which members document specific competency developments and their workplace application, operationalised through the framework in IFAC's International Education Standard 7. Phase the transition so that the portfolio initially complements, and progressively substitutes for, hour-counting. Medium term.

2. **Build Post-Training Follow-Up as a Minimum Standard:** Require every programme to carry a resource database of materials, recommended readings and practical application guidance, together with structured follow-up surveys at 30 and 90 days. This is the single highest-return intervention available: follow-up is the lowest-rated dimension and a key inhibitor of learning transfer. Short term.

3. **Remove Cost and Scheduling Barriers:** Develop a portfolio of affordable, short-form modular learning, comprising half-day sessions, session series and asynchronous online modules, scheduled for Saturday mornings and weekday evenings, with subsidised options considered for public sector members. Short term.

4. **Concentrate Curriculum Investment on Future-Ready Competencies:** Prioritise artificial intelligence and automation, data analytics, and sustainability/ESG reporting, developed in partnership with technology providers and the Ghana Revenue Authority, alongside continued advanced IFRS programming. These are simultaneously the areas of greatest measured gain and greatest member demand. Short term.

5. **Rebalance Delivery for Professional and Soft Skills:** Embed mentoring, coaching, simulations and reflective case-based learning for ethics, leadership, communication and strategic thinking, where the recalibrated self-assessments reveal gaps between members' skills and professional benchmarks that seminar delivery is poorly suited to close. Medium term.

6. **Strengthen Equity and Employer Engagement:** Collect gender-disaggregated CPD participation data for annual review, develop provisions for members on career breaks, and issue guidance to employers on recognising CPD within performance management and promotion systems. Medium term.

Critical Success Factors

- **Council Leadership Commitment:** Verification reform touches the compliance framework itself and cannot proceed without visible Council sponsorship and a multi-year resource allocation.

- **Sequencing:** Follow-up infrastructure, affordable formats and curriculum investment can begin immediately; outcomes-based verification should follow once members have experienced the strengthened system.

- **Member Communication:** Members must understand outcomes verification as a strengthening of the designation rather than an added administrative burden.

- **Employer Partnership:** Workplace application is the mechanism through which quality becomes competence; employers determine whether members have the opportunity to deploy what they learn.

- **Evidence-Based Iteration:** Repeat the evaluation on a defined cycle, with longitudinal tracking of competency outcomes, so that reform is monitored against the same evidence base that prompted it.

Conclusion

ICAG's CPD programmes are effective, but unevenly so, and their effectiveness is governed by quality rather than quantity. The Institute delivers high-quality training at the point of delivery, members apply what they learn, and competency gains are largest precisely where pre-CPD competence was weakest and change is fastest. The task ahead is therefore not repair but redesign at the margins that matter: verifying learning rather than attendance, supporting members after the training room, making participation affordable and schedulable for all, and concentrating content on the competencies members have identified as most urgent.

Call to Action

ICAG Council should adopt the outcomes-based verification pathway and mandate a minimum post-training follow-up standard for all programmes from the next CPD cycle. The Member Services and Technical Directorates should bring forward an affordable short-form delivery portfolio and a curriculum investment plan for artificial intelligence, data analytics and sustainability reporting. Employers of chartered accountants should recognise CPD within performance management and promotion systems. Early action is critical if the Institute is to align with the competence orientation of IES 7 and ensure that CPD delivers verifiable, career-long professional competence.

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