

The ACCA logo is a red square with the letters 'ACCA' in white, bold, sans-serif font.

ACCA

JOIN THE  
**BIG CONVERSATION**

**ACCOUNTING FOR A BETTER WORLD**

Think Ahead



An aerial photograph of a river winding through a dense, green forest. The river is the central focus, with white water rapids visible in the lower right quadrant. The surrounding forest is lush and covers the valley floor and slopes. The lighting is soft, suggesting a slightly overcast day or early morning/late afternoon light.

# ACCA's Big Conversation: Accounting for a better world

---

A **STEP-BY-STEP GUIDE** FOR COMMUNITY CONVERSATIONS





# WHAT IS ACCA'S ACCOUNTING FOR A BETTER WORLD CONVERSATION?

**In recent years, the world has experienced unprecedented change. And the effects are still being widely felt. Economic growth, public debt, employment and wellbeing have been adversely impacted by Covid-19, fueling societal crises and diverting attention from the urgency and immensity of the climate crisis. Increased conflict has further compounded the global crisis. Against this backdrop, society's expectations of governments, policymakers and business have shifted with a speed and intensity that few were prepared for.**

To avoid these societal issues getting worse, we need a world that works for everyone. We need to reset for sustainable growth and create a better and more stable future for all. This is where the accountancy profession can play a role. From driving sustainable

business, building resilient economies and developing tomorrow's talent, through to supporting entrepreneurial growth, strengthening ethics and trust, transforming the public sector and advancing standards and regulation, professional accountants have a pivotal part to play in driving forward the critical changes the planet needs.

Recognising our vital role, we're inviting the global ACCA community to take part in our Big Conversation on the opportunity for the accountancy profession to be part of creating a better world. Through our Big Conversation, we hope to inspire individual action by openly and constructively discussing the pressing global challenges of today, and exchanging views and solutions on what we, as professional accountants, can do to deliver a better world that works for everyone.

# ABOUT THIS GUIDE

This guide is designed to help you run a 90-minute conversation with up to twelve people. If you have more than twelve people taking part then it may be better to split into smaller groups, so everyone can contribute to the conversation.

The questions and script will guide you and participants through the conversation. We've included some facilitator discussion tips for each question to help participants think about what *Accounting for a better world* means and to stimulate deeper conversations about the strategic imperative to place the accountancy profession – and ACCA – at heart of the pivotal changes taking place in the world.



YOUR CONVERSATION  
CAN BE HELD  
**VIRTUALLY OR**  
IN PERSON.

## OUR GUIDE INCLUDES:

- 1 | Instructions to guide you in facilitating each part of the conversations
- 2 | Materials to aid the conversation including PowerPoint slides with the discussion questions
- 3 | Templates and Q&As



# THE CONVERSATION AND SUGGESTED TIMINGS

DISCUSSION POINT	QUESTION	DURATION
<b>Welcome and introductions</b>	Participants introduce themselves	<b>10 mins</b>
<b>Discussion one</b> Today's new context	What are the big issues and challenges facing national and global economies today?	<b>25 mins</b>
<b>Discussion two</b> Tomorrow's vision	What could a sustainable and inclusive economy look like? What change is needed to get there?	<b>25 mins</b>
<b>Discussion three</b> The role of the accountancy profession	What role do you see the accountancy profession playing in helping deliver a vision for a better world? How do you see the profession working together with others to achieve this?	<b>25 mins</b>
<b>Wrap up</b>		<b>5 mins</b>



A woman with blonde hair, wearing a black top and a lanyard with an ID badge, is shown on a laptop screen. She is gesturing with her hands as if presenting. The background behind her is a blurred office setting. The text 'FACILITATOR INSTRUCTIONS' is overlaid on the right side of the screen.

**FACILITATOR**  
INSTRUCTIONS



# Welcome and introductions



10 minutes





## INSTRUCTIONS:

- 1.** To encourage an open and frank discussion, please indicate that the session will be held under the Chatham House Rule. This means that individuals are free to use the information received, but neither the identity nor the affiliation of the speaker(s), nor that of any other participant, may be revealed.
- 2.** Ask all participants to introduce themselves. You could also ask people to tell the group why they decided to take part in the Big Conversation and what they hope to get out of the session.
- 3.** Set out the background to the Big Conversation – read out the following key paragraphs about Accounting for a better world to set the context:

'In recent years, the world has experienced unprecedented change. And the effects are still being widely felt. Economic growth, public debt, employment and wellbeing have been adversely impacted, fueling societal crises and diverting attention from the urgency and immensity of the climate crisis. Increased conflict has further compounded global challenges. Against this backdrop, society's expectations of governments, policymakers and business have shifted with a speed and intensity that few were prepared for.

'To avoid these societal issues getting worse, we need a world that works for everyone. We need to reset for sustainable growth and create a better and more stable future for all. To do this, we must shape a new relationship between business, policymakers, the public sector and wider society. A relationship that learns the lessons of the past few years, embraces the positives and seeks to create a better world than the one we've left behind.

'This is where the accountancy profession can come in. With skills, knowledge, and experience that transcend sectors and borders, and an influence that touches on all aspects of society, the accountancy profession is uniquely placed to help drive the change people want to see in the world. From driving sustainable business and building resilient economies, through to supporting entrepreneurial growth, and advancing standards and regulation, professional accountants have a pivotal part to play in driving forward the critical changes the planet needs.'





**DISCUSSION ONE:**  
TODAY'S NEW CONTEXT.

---

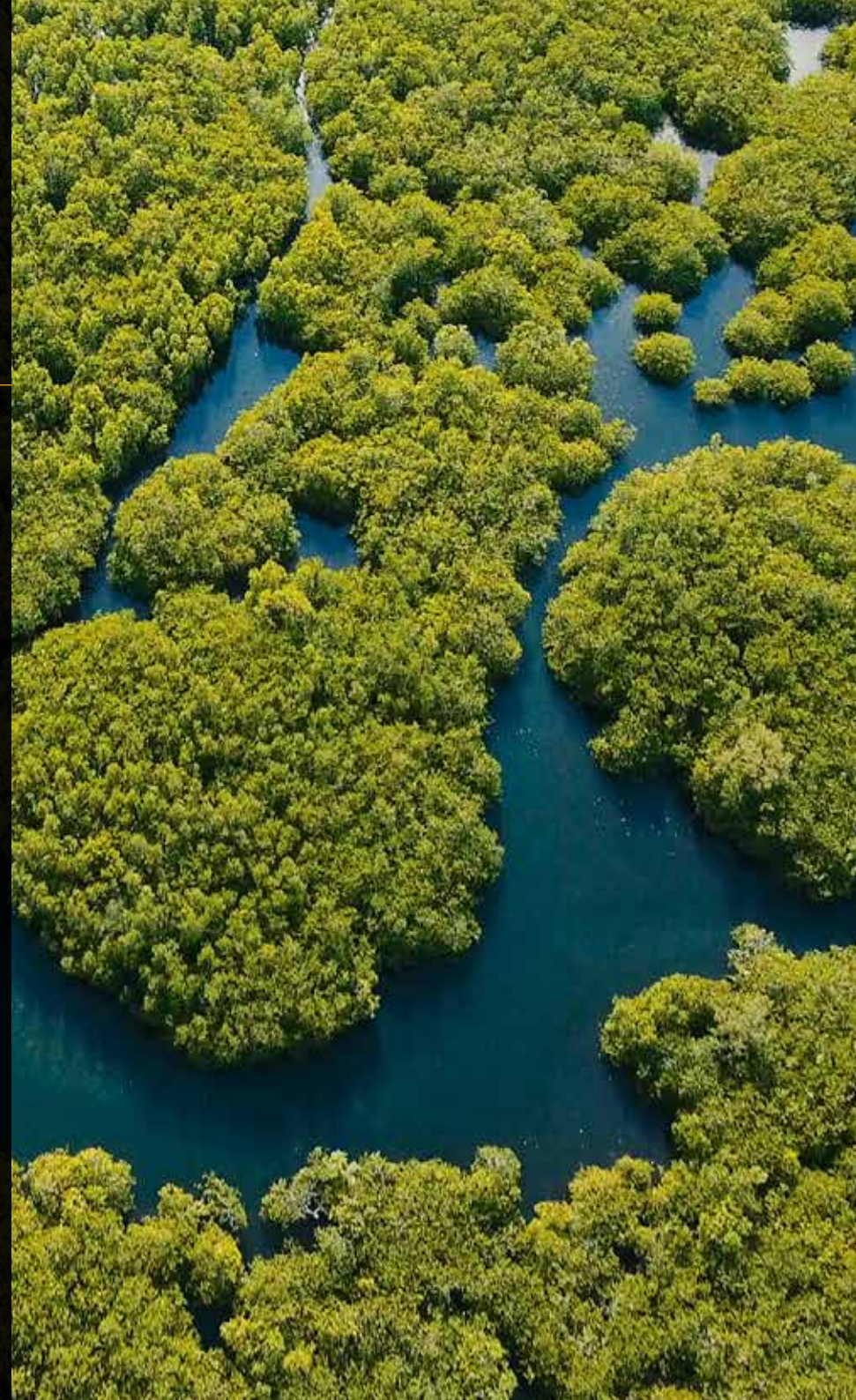
What are the big issues and challenges facing national and global economies today?



25 minutes



PowerPoint slides;  
Feedback form (optional)





## DISCUSSION ONE

Ask the group for their views on the big issues and challenges facing national and global economies today – what exactly is the new context facing leaders of all types of organisations? Each person can suggest as many as they like.

Create a list of issues raised that can be seen by all participants – you can use the blank slide in the PowerPoint pack or a whiteboard facility.

### SUGGESTED FACILITATOR DISCUSSION POINTS:

- Why did you pick that issue?
- Why does it concern you/us?
- If you had to prioritise the top three challenges what would they be?
- What are the main barriers to addressing these?
- What are the consequences of inaction?
- What are the benefits of change?

### ISSUES THE GROUP MAY RAISE/PROMPTS OF ISSUES TO DISCUSS:

- Inequality
- Inflation
- Climate change
- Conflict
- Civil discord / discontent / cynicism
- Protectionism
- Public health and wellbeing
- Poverty
- Leadership and navigating uncertainty
- Society's priorities and expectations
- Driving sustainable business
- Building resilient economies
- Developing tomorrow's talent
- Supporting entrepreneurial growth
- Strengthening ethics and trust
- Revitalising the public sector
- Advancing standards and regulation
- Supply chains
- Digital advances



**DISCUSSION TWO:**  
TOMORROW'S VISION.

What could a sustainable and inclusive economy look like? What change is needed to get there?



25 minutes



PowerPoint slides;  
Feedback form (optional)





## DISCUSSION TWO

Ask the group for their views on what a sustainable and inclusive economy could look like – how might it vary across the globe? What barriers do we need to consider overcoming? Each person can suggest as many as they like.

Create a list of issues raised that can be seen by all participants – you can use the blank slide in the **PowerPoint** pack or a whiteboard facility.

### SUGGESTED FACILITATOR DISCUSSION POINTS:

- What does a better world look like?
- Why does the issue you've selected matter?
- What examples already exist?
- How are leaders responding to the seismic shifts that have impacted their organisations and networks?
- What skills, innovation and infrastructure may be needed to support a sustainable and equitable world?
- What change is required to deliver this better world?
- Who is best placed to inspire, influence and mobilise this change?
- How will we know when we've achieved a better world?





**ISSUES THE GROUP MAY RAISE/PROMPTS OF ISSUES TO DISCUSS:**

■ The UN Sustainable Development Goals (SDGs), which create a blueprint for achieving a better and more sustainable future for our world, by seeking to tackle interlinked challenges affecting people and planet. ACCA identified **nine goals** where it can make the most significant contribution.

GOAL 1	No Poverty	GOAL 10	Reduced Inequality
GOAL 2	Zero Hunger	GOAL 11	Sustainable Cities and Communities
GOAL 3	Good Health and Well-being	GOAL 12	Responsible Consumption and Production
GOAL 4	Quality Education	GOAL 13	Climate Action
GOAL 5	Gender Equality	GOAL 14	Life Below Water
GOAL 6	Clean Water and Sanitation	GOAL 15	Life on Land
GOAL 7	Affordable and Clean Energy	GOAL 16	Peace and Justice Strong Institutions
GOAL 8	Decent Work and Economic Growth	GOAL 17	Partnerships to achieve the Goal
GOAL 9	Industry, Innovation and Infrastructure		



### DISCUSSION THREE:

#### THE ROLE OF THE ACCOUNTANCY PROFESSION.

What part do you see the accountancy profession playing to help deliver a vision for a better world? How do you see the profession working together with others to achieve this?



25 minutes



PowerPoint slides;  
Feedback form (optional)





### DISCUSSION THREE

Ask the group for their views on how the accountancy profession can help deliver our vision for a better world. What does it mean in practice? And how can the profession work with other partners to achieve this? Each person can suggest as many as they like.

Create a list of the views put forward that can be seen by all participants – you can use the blank slide in the **PowerPoint** pack or a whiteboard facility.

#### SUGGESTED FACILITATOR DISCUSSION POINTS:

- Why is it important that the profession take the lead on X?
- Why do you think the profession is uniquely positioned to drive X?
- What tangible actions can the profession take?
- How can collaboration with other partners/agencies help?
- On what solutions/activities specifically?
- What skills can we / partners offer?
- What new skills does the profession require to do X?

#### YOU COULD REFERENCE ACCA'S CALL TO ACTIONS FOR POLICY MAKERS:

- *Policymakers* strengthen and grow the accountancy profession, so organisations have access to the trusted expertise they need to deliver sustainable economic value.
- *Governments* adopt policies and regulations that drive sustainable business practices, promoting ethical, and responsible decision making that delivers value and supports the transition to Net Zero.
- *Organisations* – in both the private and public sector – adopt and implement global standards to drive accountability and trust in national economies, attracting investment and facilitating international trade.
- *Policymakers* reflect SMEs/SMPs – which represent 90% of business and 50% employment worldwide – in economic policies, to drive innovation and entrepreneurship that contributes to sustainable economic growth.



# Tangible actions and takeaways



5 minutes





READ OUT THE FOLLOWING PARAGRAPHS:

'Thank you for taking part in the Big Conversation today and for contributing your valuable insights. While defining the challenge ahead may at first seem straightforward, shaping the solution, as we've just discussed, is much more complex; we are all part of a broad, interconnected system that's dependent and impacted by one another's actions and decisions.

'We could feel overwhelmed by it all. However, for change to happen and progress to take hold, it's vital that we act together to identify and shape a new relationship between business, policymakers, the public sector and wider society. By working together we can help to create a better world that works for everyone. The global nature of accountancy – and the central role of accountants working in and for organisations – means that the profession is uniquely placed to play a pivotal role in driving the change people want to see in the world.'

**ASK THE GROUP:**

- Think back through the whole session today and to each name one thing we need to prioritise as a community?
- What tangible action(s) will they undertake as individuals in bringing that priority to life?
- What tangible action(s) could the accountancy profession undertake in bringing it to life?
- As you leave today, please plan to discuss these tangible actions with your teams/colleagues.

Visit our Accounting for a better world website [accaglobal.com/better-world](https://accaglobal.com/better-world) – to find out more and read our professional insights report *Accounting for a better world: priorities for a transforming profession*, which explores the priorities for the profession in more depth.

We'd love you to share your actions to inspire others  
**#accountingforabetterworld**



## INVITATION TEMPLATE

Dear <Name>

The past few years have seen enormous economic, environmental and social challenges exacerbated by a global public health crisis and increased conflict. It is against this backdrop that I am hosting an ACCA Big Conversation on *Accounting for a better world*.

I'd be delighted if you could join the conversation to stimulate deeper conversations around how we go about creating a better world than the one we are leaving behind – a world that works for everyone.

The conversation is scheduled to last approximately 90-minutes and you will join a small group of other <delete/adapt for your event: government, policymakers, business leaders, ACCA members, etc> from <add details of where the other attendees are from ie, the business sector, country/region, etc>.

The details of the conversation are:

Date: <enter date>

Time: <enter time>

Place: <enter venue address or online platform link>

Through our conversation, we can openly and constructively discuss some of today's big challenges, exchange views on what a sustainable and inclusive economy might look like and share solutions on the part professional accountants can play in driving forward the critical changes people want to see.

You can find out more about the ACCA Big Conversation: Accounting for a better world at:  
**[accaglobal.com/better-world](https://accaglobal.com/better-world)**

As we reset for sustainable growth, and seek to create a better and more stable future for all, I do hope you are able to take part in this important discussion, and would be grateful if you could RSVP to confirm.

Kind regards

<Name>



## THANK YOU TEMPLATE

Dear <Name>

Thank you for taking part in ACCA's Big Conversation on *Accounting for a better world* and for contributing your valuable insights.

It was clear from our discussion that, while shaping a solution is complex, we can all make a difference by taking action. For change to happen and progress to take hold, it's vital that we act together to identify and shape a new relationship between business, policymakers, the public sector and wider society. By working together we can help to create a better world that works for everyone.

The global nature of accountancy – and the central role of accountants working in and for organisations – means that the profession is uniquely placed to play a pivotal role in driving the change people want to see in the world.

As we reset for sustainable growth, and seek to create a better and more stable future for all, you can learn more about what else ACCA is doing on this initiative and access a wealth of insights reports, articles, case studies and future events at: [accaglobal.com/better-world](https://accaglobal.com/better-world)

Want to host your own Big Conversation? ACCA is encouraging its entire global community to take part in the Big Conversation: Accounting for a better world. Details on how to host your own event can be found at: [accaglobal.com/better-world](https://accaglobal.com/better-world)

Kind regards

<Name>



## DRAFT INVITATION TEMPLATE TO GUEST SPEAKER / PANELLISTS

Dear <Name>

The past few years have seen enormous economic, environmental and social challenges exacerbated by a global public health crisis and increased conflict. It is against this backdrop that I am hosting an ACCA Big Conversation on *Accounting for a better world*.

I'd be delighted if you would consider joining us as a guest speaker/panellist to help stimulate discussion around how we go about creating a better world than the one we are leaving behind – a world that works for everyone.

The conversation is scheduled to last approximately 90-minutes and you will join a small group of other <delete/adapt for your event: government, policymakers, business leaders, ACCA members, etc> from <add details of where the other attendees are from ie, the business sector, country/region, etc>.

The details of the conversation are:

Date: <enter date>

Time: <enter time>

Place: <enter venue address or online platform link>

Through our conversation, we can openly and constructively discuss some of today's big challenges, exchange views on what a sustainable and inclusive economy might look like and share solutions on the part professional accountants can play in driving forward the critical changes people want to see.

Ahead of the event, we will schedule a call to provide a full briefing, including guidance on some of the issues we'd like you to address.

You can find out more about the ACCA Big Conversation: *Accounting for a better world* at:  
**[accaglobal.com/better-world](https://accaglobal.com/better-world)**

As we reset for sustainable growth and seek to create a better and more stable future for all, I do hope you are able to take part in this important discussion. I would be grateful if you could RSVP to confirm your involvement.

Kind regards

<Name>



# Other resources

You can find supporting documentation and resources via our dedicated website hub [www.accaglobal.com/better-world](http://www.accaglobal.com/better-world)

A PowerPoint presentation

Brochure

A series of stories that highlight how the accountancy profession benefits societies and economies. And how ACCA and its members are helping to create the accountancy profession the world needs.

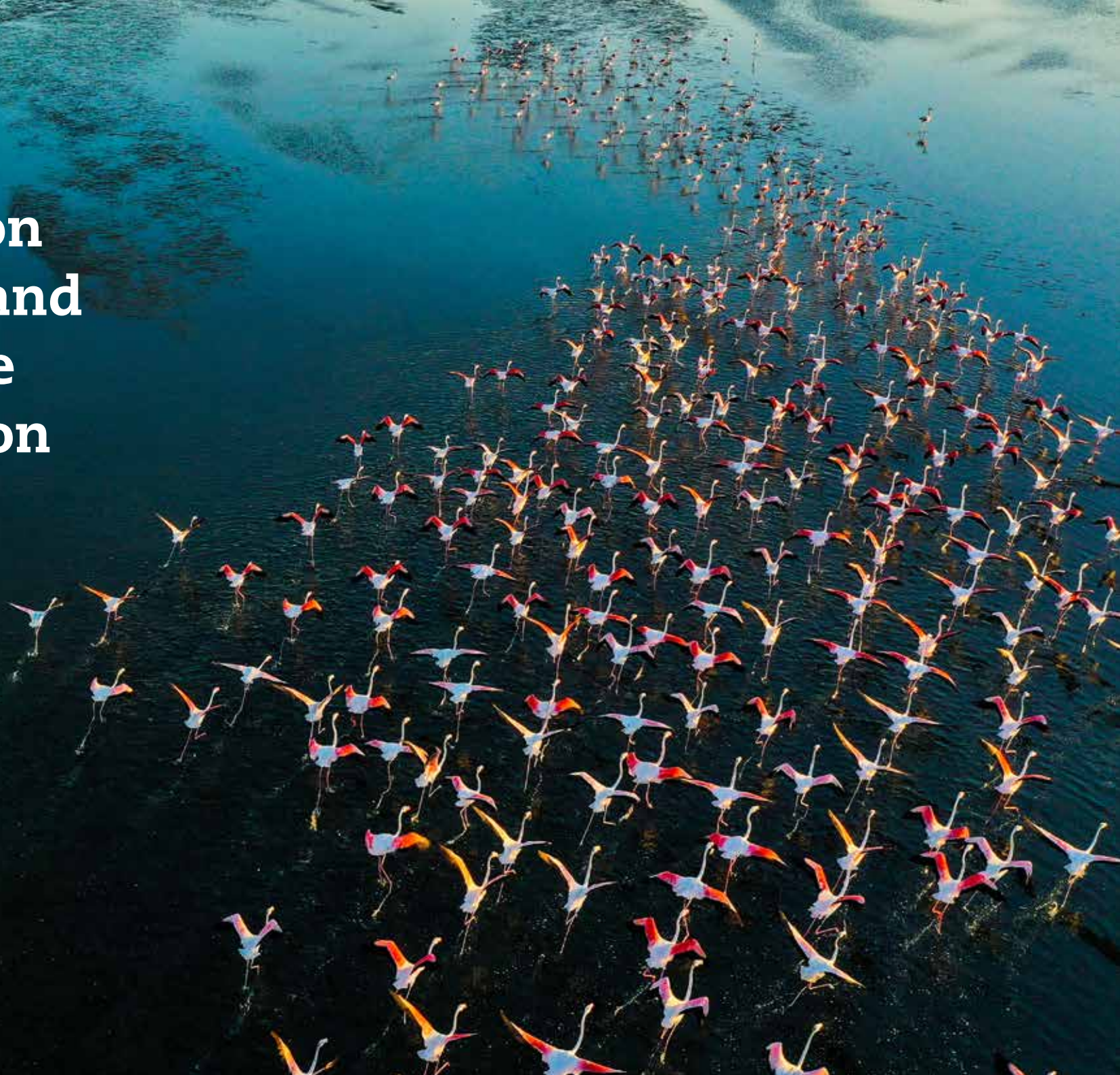
*Accounting for a better world video*

Professional insights reports

Articles from our publications



**Guidance on  
capturing and  
sharing the  
conversation**





# Feedback

---

The primary objective of our Big Conversation is to stimulate discussion, the exchange of ideas and solutions, and inspire individual action. We would, however, welcome anonymous feedback on the highlights of your conversation and, in particular, views and ideas around the role of professional accountants and what support they may need.

## CAPTURING INSIGHTS

To help us drive Accounting for a better world forward, we'd be grateful if you could capture and share the insight generated during your Big Conversation to enable:

- Future insights that inform and share solutions with policy makers
- Development of resources that can support the profession in creating a better world
- Sharing the collective view from the profession to inspire others.

We recommend that you have a dedicated note-taker join each event to record the key points – sticking to the Chatham House Rule. Please introduce the note-taker and explain that they will be taking notes and not be participating in the discussion.

## SHARING THE INSIGHTS

After the event, please have the note-taker produce a draft of the conversation capturing the highlights from the three discussion areas:

- Today's new context: the key challenges and barriers that need to be overcome.
- Tomorrow's vision: How leaders need to respond. What a sustainable and inclusive economy could look like. And the changes required to get there
- The role of the accountancy profession in helping deliver a vision for a better world.

Once you have reviewed this, please send to the participants to sustain engagement in Accounting for a better world.

**We'd also be grateful if you could send a copy to ACCA to help us move this important agenda forward. We've provided a feedback form which is available [here](#)**





**Brief set of Q&As**





## Why should we be interested in this debate right now? Why is it so relevant now?

In recent years, the world has experienced unprecedented change. And the effects are still being widely felt. Economic growth, public debt, employment and wellbeing have been adversely impacted, fueling societal crises and diverting attention from the urgency and immensity of the climate emergency. Against this backdrop, society's expectations of governments, policymakers and business have shifted with a speed and intensity that few were prepared for.

To avoid these societal issues getting worse, we need a world that works for everyone. We need to reset for sustainable growth and create a better and more stable future for all. To do this, we must shape a new relationship between business, policymakers, the public sector and wider society, learning the lessons of the past few years and embracing the positives. A relationship that seeks to create a better world than the one we've left behind. A relationship that drives forward the critical changes the planet needs.

## Why ACCA?

With our values of inclusion, integrity and innovation, we have a proud history of strengthening the profession by pioneering accessibility and opportunity for all: from being the first professional accountancy body to accept women members in 1909 through to, more recently, working with emerging economies to drive prosperity and create opportunity by strengthening skills and financial infrastructure development. We understand that by inspiring and developing the best global talent we can strengthen a profession that has a pivotal role to play in the world.

Faced with the challenges ahead, our values will continue to guide our future work together with governments and organisations of all shapes and sizes, to play our part in building a world that works for everyone.

## What role does the accountancy profession play in building a better world?

The global nature of accountancy – and the central role of accountants working in and for organisations – means that the profession is unique in its ability to drive change and help build a better world.

With skills, knowledge, and experience that transcend sectors and borders, and an influence that touches on all aspects of society, the accountancy profession is uniquely placed to help drive the change people want to see in the world. From driving sustainable business, building resilient economies and developing tomorrow's talent, through to supporting entrepreneurial growth, strengthening ethics and trust, transforming the public sector and advancing standards and regulation, professional accountants have a pivotal part to play in driving forward the critical changes the planet needs.

Recent events have highlighted the intrinsic value of the profession with accountants taking a leading role in navigating their organisations through a global pandemic and helping them adapt to today's new context. If we are to forge a new path to a better destination, we need to recognise this value and harness the important contribution the profession can make.

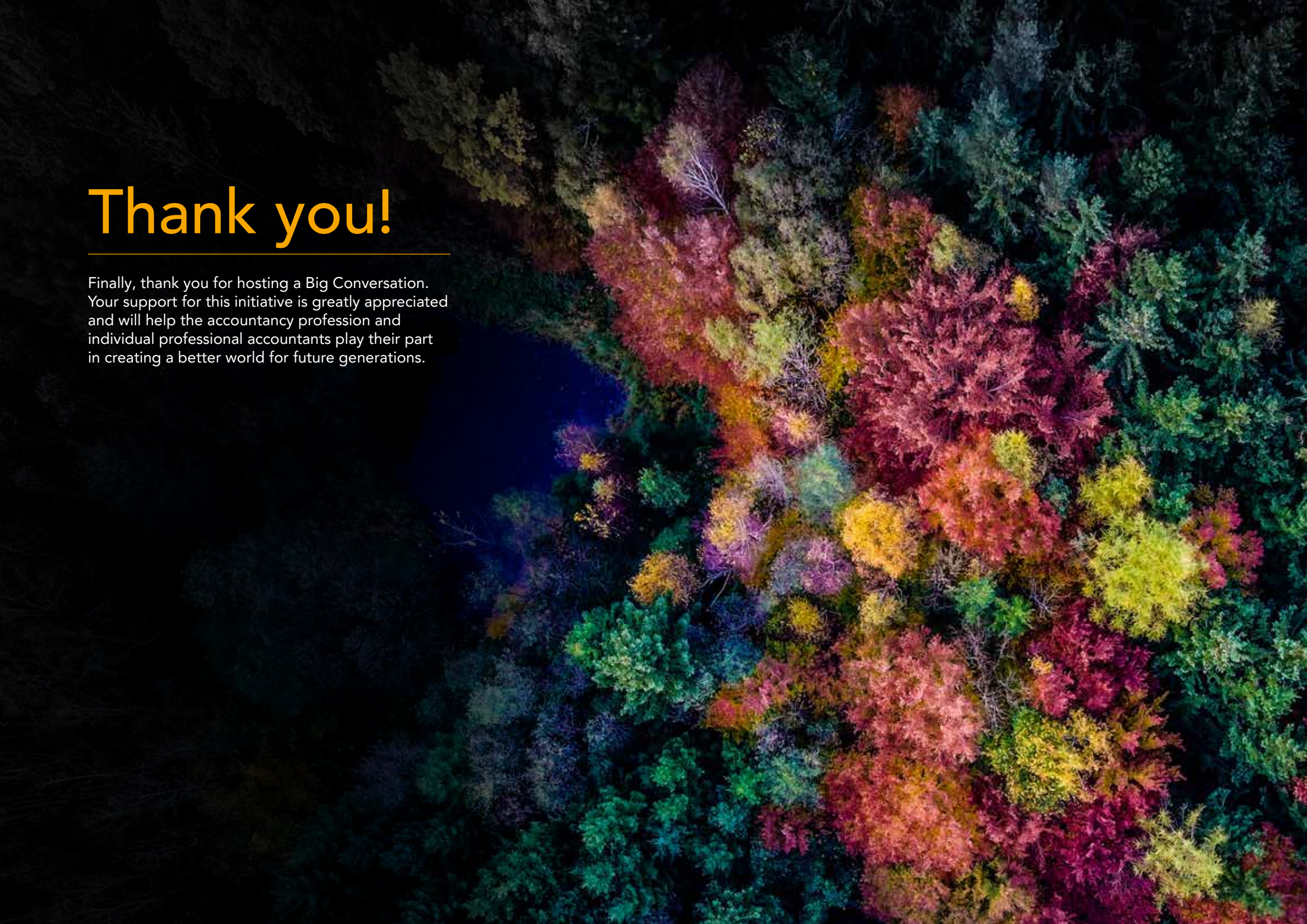
Building a better future starts with defining what we want tomorrow to look like and determining the role of the accountancy profession in delivering the change people want to see.



# Thank you!

---

Finally, thank you for hosting a Big Conversation. Your support for this initiative is greatly appreciated and will help the accountancy profession and individual professional accountants play their part in creating a better world for future generations.







ACCA  
The Adelphi  
1/11 John Adam Street  
London WC2N 6AU  
United Kingdom

020 7059 5000

**[accaglobal.com](https://www.accaglobal.com)**

The information contained in this publication is provided for general purposes only. While every effort has been made to ensure that the information is accurate and up to date at the time of going to press, ACCA accepts no responsibility for any loss which may arise from information contained in this publication.  
No part of this publication may be reproduced, in any format, without prior written permission of ACCA.

© ACCA APRIL 2022.

Think Ahead