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[https://www.100test.com/kao\\_ti2020/645/2021\\_2022\\_ACCA\\_E5\\_81\\_9A\\_E5\\_A5\\_BD\\_c52\\_645998.htm](https://www.100test.com/kao_ti2020/645/2021_2022_ACCA_E5_81_9A_E5_A5_BD_c52_645998.htm) The American Institute of CPAs ‘ plan to create an international management accounting credential and offer the CPA credential in other countries is putting pressure on another accounting organization that has long established a beachhead in that area. The Association of Chartered Certified Accountants calls itself the global body for professional accountants. ” Headquartered in London,the association not only must compete with local accountancy bodies like the Institute of Chartered Accountants in England and Wales,but with organizations around the world. It has a presence in the United States too,but there are relatively few ACCA credential holders in the U.S.,compared to CPAs. Ian Welch,the head of policy at ACCA,visited the Accounting Today offices Tuesday to talk about changes in audit regulation,along with what his group has been doing in Europe and other parts of the world. The AICPA ‘ s announced last month it would partner with the Chartered Institute of Management Accountants to create a new international management credential (see AICPA Approves Joint Venture to Create Management Credential)The Institute has previously announced plans to offer the CPA Exam abroad,as well as add questions about International Financial Reporting Standards to the CPA Exam. Welch acknowledged the increased competition. People outside the business find it hard to believe that professional bodies compete,he

said. It ' s seen as a weird idea that people compete, but we do. KPMG competes with PwC. It ' s the same thing. If we don ' t bring in any students, ultimately we don ' t have a future. The AICPA has always been the elephant in the corner. It ' s always been that if one day they ever got their act together, they could potentially blow everyone out of the water. That ' s always been in the back of our minds, but until recently they haven ' t shown a great deal of interest in doing so. Now they do seem to be doing that. Certainly people in various parts of the world recently have been saying, ' Hmm, I see that the AICPA is launching this in my neck of the woods and they seem to be all over the newspapers. ' We ' ve been an IFRS-based body for years. We train our students, and we ' ve always been there. There ' s always this inevitable slight sense of pique when a body which has never been interested at all suddenly starts doing all this and people start saying, ' Oh yeah, I ' ll join them because they do that. ' It is undeniably a new threat, a new challenge. We are in just about all the rest of the world, except for here, with the exception of our 2,000 or so members here. It ' s always been that latent threat which has never quite happened. But we ' ll just have to do what we do better, like any other strategic threat, if that starts coming to fruition. You have to up your own game. ” He noted that ACCA has gone increasingly online to attract more students and make it easier for them to access the courses that way. We think we have a lot to offer, but if the AICPA gets its act together and puts serious resources into the international arena, we ' ll have to deal with that head-on really, he said.

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