ACOA

2023

EXPRESSION OF INTEREST

ABIDJAN 15 - 18 MAY 2023

7th EDITION

AFRICA CONGRESS OF ACCOUNTANTS

Terms of reference

(English version)

SUMMARY

1. Presentation of ACOA 2023

1.1 ACOA 2023

The Africa Congress of Accountants (ACOA) is a major event of the Pan African Federation of Accountants (PAFA). It is organised every two years by a PAFA member and brings together various stakeholders to discuss relevant topics relating to the role of finance and accounting professionals in Africa's development. The six previous congresses have been held in Kenya, Ghana, Mauritius, Uganda, Morocco and Mozambique, each attracting over 1,500 delegates from Africa, America, Asia and Europe, and dozens of speakers who have facilitated powerful dialogue and achieved tangible results.

The seventh edition will take place for the first time in a French-speaking country in Sub-Saharan Africa, in Côte d'Ivoire, from 15 to 18 May 2023.

The ACOA 2023, in short, is:

- 4 days of activities:
    - 2 days of congress and work;
    - 2 days of tourism and B-2-B activities and meetings
- 2,000+ face-to-face participants;
- thousands of online participants around the world;
- 50+ participating countries
- high-profile speakers;
- thematic panels;
- a gala dinner;
- awards on the accounting profession.

1.2 Presentation of PAFA

The Pan African Federation of Accountants (PAFA) is recognised by the International Federation of Accountants as the central African representation of the various African Professional Accountancy Organisations.

PAFA was created in May 2011 in Dakar, Senegal, under the impetus of the Ordre des experts comptables du Sénégal, the International Federation of Accountants and the World Bank. It comprises 56 Member Organisations in 45 countries and 5 international affiliates. This translates into more than 120,000 professional accountants in Africa, all potential agents of transformation and growth of African economies.

PAFA's objectives include the development of the profession on the African continent through the promotion and dissemination of international accounting standards and norms as well as the implementation of strategies and the promotion of work programmes.

PAFA's vision is to create value for the citizens of Africa. It works towards this mission by strengthening the capacity and influence of professional accountants in Africa for improved trade, quality services and institutional strengthening.

PAFA's strategies, missions and information are available at www.pafa.org.za and reflect its commitment to its stakeholders. Professional competence and excellence facilitate the quality of the professional's work and mobility. PAFA commits the professional accountant's public responsibility to promote governance, transparency and accountability with a duty to innovate and anticipate.

PAFA is based in Johannesburg, South Africa. Its Board of Directors reflects the different regions of Africa with a professional team under the leadership of an Executive Director in charge of the management of the activities.

1.3 Presentation of the Ordre des Experts-Comptables de Côte d'Ivoire (OEC-CI)

In an international environment marked by the globalisation of the economy, the accounting profession is increasingly playing a central role in the development of a modern economy based on trade and investment. It produces and certifies financial information without which the confidence necessary for transactions is impaired.

In Côte d'Ivoire, the Ordre des Experts-Comptables (OEC-CI) is the main structure that organises and mobilises the accounting profession. Its actions aim to improve the quality of financial information and to strengthen the capacity of its members, thus contributing to the growth of economic activities.

Created by Ordinance No. 2009-387 of 1st December 2009 organizing the profession of Chartered Accountant and establishing the Order of Chartered Accountants, the OEC-CI ensures compliance with the rules of ethics. It ensures the defence of the honour and independence of the profession it represents. It is administered by a Council of the Order, the only one entitled to represent it. Its headquarters are in Abidjan.

1.4 Scientific structuring of ACOA 2023

The central theme of ACOA 2023 is "*Structural transformation and growth of African economies*". Through this central theme, ACOA 2023 aims to reflect on the following five sub-themes:

- the informal sector and SMEs: growth potential and opportunities for the professional accountant;
- transformation of the economy and quality of financial reporting;
- training, employability and human capital development: the role of the professional accountant;
- building resilient economies in Africa after Covid-19;
- the digitalisation of African public administrations: between the search for performance and cybersecurity risk management.

2. Background and rationale

Africa's economic history since independence has been characterised by considerable fluctuations. The continent has experienced two periods of growth: the first between 1961 and 1975, and the second from 1995 to the present, with a period of stagnation in between. Given the prolonged economic stagnation and the continent's poor economic performance compared to other regions of the world, Africa seemed destined for chronic underdevelopment. Hypotheses developed to explain this situation generally revolved around three factors: the geographical context, the legacy of slavery and colonisation. This suggests that one of these initial factors set African countries on an institutional path that was not conducive to development.

With annual growth rates sometimes exceeding 5%, most African countries have experienced sustained economic growth over the past 15 years. This has given rise to optimism that the region will finally turn its back on poverty and underdevelopment. However, the overall economic context is now turning less favourable, with declining growth, particularly in oil and mineral exporting countries. Overall, general growth is expected to continue but at a more modest pace. In this changing context, it is important to pay attention to the factors generating growth to identify those that are likely to support its continuation.

The informal sector is a key component of most sub-Saharan economies, contributing between 25% and 65% of GDP and accounting for between 30% and 90% of non-agricultural employment. International experience shows that the share of the informal economy decreases as the level of development increases; most sub-Saharan countries are therefore likely to retain large informal sectors for many years to come, which is both an opportunity and a challenge for policy makers.

The multi-faceted crises (armed conflicts, natural disasters, social unrest, new regulations, computer breakdowns and destruction of telecom infrastructure, destruction of assets, etc.) in general, and the COVID health crisis in particular, have shown the vulnerability of the global economy and the need to be resilient in order to deal with the uncertainty inherent in doing business.

This resilience can only be achieved through structured and coordinated preparation before a crisis occurs: it is necessary to adapt and invent other ways to move forward. Therefore, in addition to expertise, it is increasingly on the skills of agility, creativity and resilience that observers and partners judge organisations.

The management of the COVID crisis has shown that economies in general, and African economies in particular, are transforming: the important part played by digital technology with its associated risks (protection of personal data, cybercrime, etc.), the willingness of the public authorities to transform the informal sector into a formal one and to broaden the tax base: all of these, signs that the 4th industrial revolution is under way.

Faced with a crisis of this magnitude, the professional accountant can only be that actor who takes an active part, plays an important role in the safeguarding, protection and growth of organisations at the micro-economic level and more generally of States.

However, the title « professional accountant » does not reflect the full range of expertise of the professional accountant: tax expert, ICT expert, social expert, organisation expert, risk management expert, etc.

ACOA 2023 is therefore an opportunity for the African professional accountant to highlight his or her knowledge, know-how and expertise in the process of structural transformation and growth of African economies and the role that the professional accountant can play in this.

3. Interest

The general theme of ACOA 2023 marks the transition from a world of uncertainty [the domain of the professional accountant (expert in risk management and change and transformation of economies)] to the necessary recovery and transformation of African economies: the raison d'être of the professional accountant.

4. Plenary sessions

ACOA 2023 is structured around five sub-themes of the overall ACOA 2023 theme. Each sub-theme will be the subject of a ninety (90) minute panel discussion.

Each panel will have an introductory presentation of twenty minutes and will be moderated. After the introductory presentation, the panel discussion will follow. Each panellist will have ten (10) minutes to present the line of discussion attached to each sub-theme below.

Following the presentation of all panellists, the moderator will provide participants with an opportunity to participate in a question-and-answer session. The question-and-answer session will last twenty (20) minutes. The sub-themes and lines of discussion of ACOA 2023 are as follows:

4.1 The informal sector and SMEs: growth potential and opportunities for the professional accountant

- The professional accountant as a driver of SME transformation
    - Supporting SMEs to strength leadership, develop a vision and strategy and position the entity strategically, determine human resource needs, and develop the necessary skills:
        - The professional accountant as coach
    - Supporting SMEs in their quest for financing
    - Supporting SMEs to transform and grow through digitalisation
- Structuring the informal sector, VSEs and SMEs: experiences from Africa
- The dichotomy between a broader tax base and formalisation of Africa economies

See Annex I for more details.

4.2 Transforming finance and accountancy

- The professional accountant's contribution to economic transformation through quality reporting and assurance
- Africa, a continent of entrepreneurs: fit-for-future and fit-for-purpose reporting requirements for entrepreneurs
- The role of the accountancy profession in facilitating Africa businesses' contribution to the UN SDGs
- Sustainability reporting: challenges, constraints and opportunities for the accountancy profession in Africa

See Annex II for more details.

4.3 Lifelong learning and employment: the role of the accountancy profession

- The skills needed to transform and grow African economies and the implications for the accounting profession
- The training of professional accountants in Africa, from continental differences to uniformity
- The professional accountant as a driver of human capital development in the accounting and auditing field

See Annex III for more details.

4.4 Building resilient economies in Africa post Covid-19

- The professional accountant's role in building resilient and agile businesses and governments in Africa
- Surviving the pandemic: conditions for a strong economic recovery
- Risk management: the professional accountant's domain

See Annex IV for more details.

4.5 Digitalisation of African public and private sectors

- Digitalisation of public administrations: challenges, opportunities, and approaches
- Digital solutions to broaden the tax base of African economies
- Cyber security, a risk for Africa?

See Annex V for more details.

5. Expression of Interest

ACOA 2023 aims to bring together a wide range of accounting professionals, researchers and key stakeholders interested in the issue of structural transformation and recovery of African economies to present their current work and share their views.

This congress is an opportunity to participate in a unique forum of exchange, where multiple approaches and the presentation of new research will be encouraged.

We invite you to send us your proposals for papers and/or presentations aligned with the specified themes of the congress.

The deadline for submissions is **Friday 3 February 2023.** Your proposals should be sent to the following email address: **communication@acoa2023.org**

Your oral paper proposals should be sent as a Word or PDF file including the author's name, affiliation, full contact details, title of the paper, keywords and abstract of 300-500 words.

If the paper proposal is accepted, the final paper should be sent in PowerPoint format on a presentation slides template that will be circulated later.

6. Selection criteria

In order to take into account the regional and linguistic diversity of PAFA members, the following selection criteria are set for ACOA 2023:

- the distribution should be 40% for French speakers and 60% for others;
- a balance in gender representation will be taken into account;
- the share of national speakers should be 20%;
- the participation of young speakers is strongly encouraged.

ANNEX I: Panel 4.1

The informal sector and SMEs: growth potential and opportunities for the professional accountant

1. Rationale and interest of the panel

In a recent study by the Organisation for Economic Co-operation and Development (OECD), it was reported that the informal sector and small and medium-sized enterprises (SMEs) make up more than 90% of the economic fabric in Africa. These enterprises and activities are the basis for the creation and maintenance of more than 50% of jobs on the continent. The sustainability of this category of economic actors therefore appears to be a key factor for the African economy.

How can African professional accountants contribute to the sustainability of this sector? What are the consequential opportunities for the professional accountant?

The 7th edition of the Africa Congress of Accountants, which will be held in Côte d'Ivoire in May 2023, aims to provide clear and precise answers to these pertinent questions. This is why a special plenary is dedicated to the issue of the informal sector and SMEs.

This plenary will have three (03) strategic panel discussions. The first panel will discuss the role of the professional accountant as an actor in the transformation of SMEs. The second panel will allow for reflection on how to structure the informal sector, very small enterprises (VSEs) and SMEs in Africa to meet the specific expectations of the continent. Finally, the third area of discussion will be devoted to the taxation of SMEs. On this panel, the impact and consequences of the tax policies of African countries as it relates to SMEs by will be brought into the spotlight.

The approach to implementing the plenary will be consistent with the points below.

2. The objectives

The objectives of this plenary are classified as follows:

2.1. The general objectives

In general, this plenary aims to:

- identify the levers for transformation and development of the informal sector and SMEs;
- indicate lines of thought to professional accountants to develop their missions.

2.2. The specific objectives

The specific objectives of this plenary are to

- encourage SMEs and the informal sector to use professional accountants as a coach;
- help policy makers understand the specific issues related to SMEs; encourage professional accountants to develop new support services for SMEs.

3. The expected results

At the end of the Congress :

- SMEs and the informal sector are aware of the coaching role of the professional accountant;
- Policy makers are sensitised and educated on the specific issues of SMEs and the informal sector;
- Professional accountants develop new service offerings to support SMEs and the informal sector.

4. Stakeholder profile

The quality of the speakers is globally aligned with the general conditions in point 6 of the "Call for Papers - Terms of Reference - ACOA 2023 (English version)".

However, in order to ensure a plurality of views on the issues discussed in this panel, speakers must, in addition to the general conditions developed in the call for papers, meet, at least one, the following conditions

- *President of an SME umbrella organisation in Côte d'Ivoire or Africa*

Representatives of such an organisation are expected to be in a position to indicate what they expect from the professional accountant and, if applicable, to indicate areas for improvement in their relationship with the professional accountant. In either situation, it is the broadening of the professional accountant's client base that is challenged.

- *Accounting professional*

This presenter should be in a position to share his successes and challenges with SMEs. All of this will be done with a view to providing feedback and advice to other professional accountants.

- *Research teacher in the field of sociology or economics*

He/she will have to share his/her empirical (but also theoretical) knowledge of the issue on the basis of one or more researches he/she may have carried out on the subject or similar subjects.

This view should help to open up the area of reflection for professional accountants.

- *Policymaker familiar with tax policy issues*

The questions on SME taxation arise from the tax policies pursued. The speaker should share his or her experience (country experience - successes and failures) with the accounting professionals while focusing on tax and legal reforms that can help encourage SMEs and/or informal structures to better transform themselves to enable the growth of African economies.

Such a stakeholder can help professional accountants to have insight on how to position their services to SMEs.

ANNEX II: Panel 4.2

Transformation of finance and accounting

1. The specific context

In today's competitive and open economy, information plays a key role.

Furthermore, the financialization of the economy in developed countries is based on the availability of financial information and makes the actors involved in its production vital.

In sub-Saharan Africa, the informal sector remains a key component of most economies, contributing between 25% and 65% of GDP and accounting for between 30% and 90% of non-farm employment.

Numerous studies have identified the quality of financial information as a key success factor for the transformation of economies. The professional accountant is seen as the guarantor of this quality.

Therefore, the Congress plans to identify the correlation between the quality of financial reporting and the transformation of economies, in general and of African economies.

2. Specific expectations

Transforming the economy consists of implementing all political, social and economic mechanisms to promote an economy in a given area that ensures the development of businesses and the well-being of the population.

Specifically, the transformation of the economy of sub-Saharan Africa cannot be limited to the formalisation of the informal sector. Africa is today a reservoir of raw materials that are used to feed the industries of the states of Europe, America and Asia.

According to the United Nations, Africa's population will grow from 1.15 billion in 2022 to 2.09 billion in 2050. If the African economy does not evolve beyond the production of raw materials by engaging in industrial or artisanal transformation processes, this large population will be doomed to unemployment.

Sub-Saharan countries must organise themselves to promote the development of enterprises of all sizes (large national and multinational enterprises, medium-sized, small and very small enterprises) so that they can carry out all production, distribution and service activities.

In order to set up, operate and develop the entities intended to carry these business projects, it is important that governments strengthen the process of preparing, controlling and disseminating financial information.

This session will seek to:

- present the economic and social context of the states and the challenges they face;
- define the concept of economic transformation;
- define the causal link between the production of financial information and the transformation of the economy;
- define the type of information concerned;
- define the modalities of production, control and publication of this information;
- define the role of the accountancy profession in this process.

3. The expected results

At the end of the presentation of this sub-theme, the panellists should

- educate the profession on the context of African countries;
- give their vision of the transformation of economies and the key parameters of this transformation;
- Identify the correlation between the transformation of African economies and the quality of financial reporting;
- give the typology of financial information and its impact on the business;
- define the role of the accounting profession in the design, preparation and monitoring of reporting.

4. Stakeholder profile

- *An economist speaker with a focus on development and forecasting. He/she should be knowledgeable about Africa*

Talking about the transformation of the African economy requires a good knowledge of this economy, its current place in the world and its possible evolution. It will highlight the key parameters, the modalities and the actors likely to bring about this transformation. From a macroeconomic point of view, it will situate us on the type and quality of financial information to be mobilised to achieve development objectives.

-A stakeholder or a user of financial information in the financial and capital markets

This may be a financial expert from a stock exchange institution that uses financial information in both the primary and secondary markets. In their position, they will be able to instruct us on the value of quality financial information in capital market investment.

This may also be an expert from an investment or venture capital fund.

- *A specialist in micro- or meso-finance*

This specialist addresses the financing issues of small and medium-sized enterprises. Micro- or meso-finance actors, through their proximity to SMEs, can influence their structuring as well as their financing.

It will tell us about their needs for financial information and their expectations of those who produce and verify this information.

-A professional accountant

This professional accountant must have many years of experience both in supporting companies and in auditing their accounts.

He/she will instruct the audience on their practice of financial reporting and control. They will also formulate their expectations vis-à-vis their clients and the State for a better development of the SME ecosystem.

Finally, this accounting professional should have worked in organisations that issue accounting standards or regulate accounting practices. This competence will enable him/her to shed light on the standard-setting process and the adaptation of standards to the information requirements of the economic environment.

ANNEX III: Panel 4.3

Lifelong learning and employment: the role of the accountancy profession

1. The specific context

Human capital: Accelerator of company growth.

According to the OECD, human capital is "*the set of knowledge, skills, competencies and individual characteristics that facilitate the creation of personal, social and economic well-being. Human capital is an intangible asset with the potential to enhance or sustain productivity, innovation and employability*.

Employability can be defined as the individual's ability to acquire and maintain the skills needed to find or keep a job and adapt to new forms of work.

Thus, in all structures, there are employees who want to and can evolve with their company, but in the absence of training, the human capital, which is one of the most important competitive assets of the company, is depreciated.

There is no doubt that investing in human capital is the key to business performance, just as it is the key to the balance of a state. The digital transformation and the current crisis are gradually shifting the focus from physical assets to human assets. More than ever, human development impacts the economic growth of companies.

The diversity of human capital in African economies, especially in the informal sector, leads to several approaches:

- employment in the formal sector;
- human investment in small informal sector enterprises (individual entrepreneurship and their employees);
- consultancy assignments;
- the craft industry;
- human investment in agriculture;
- Basic computer skills (spreadsheet, office software, social networking, information retrieval tools, internet);
- languages.

2. Specific objectives (specific expectations)

The aim will be to identify:

- the necessary human competences that training programmes will have to develop in order to foster employability and the development of human capital from the various angles presented in the context;
- the role of the professional accountant in identifying skills and implementing training plans;
- the role of the professional accountant as a driver of human capital development in the field of accounting and auditing;
- the skills expected of the professional accountant to meet these challenges;

On the other hand, in a context of uncontrolled and anarchic private initiatives in the world of professional accountants, the main question facing the African accountancy profession is how to rationalise the profession and protect the scope of intervention of professional accountants on the one hand and how to standardise training and entry into the accountancy profession on the other. In order to answer this question, it will be necessary to examine, among other things, the training of the professional accountant in Africa by presenting the disparities and convergences.

3. The expected results

The following results should be obtained at the end of the session:

- the necessary human competences that training programmes need to develop in order to foster employability and human capital development from the various angles presented in the context should be presented/described;

- Participants are able to understand the role of the professional accountant in identifying competences and in implementing training plans;

- Participants are able to understand the role of the professional accountant as a driver of human capital development in the accounting and auditing field;

- The participants identify the competences expected of the professional accountant to be able to address these challenges;

- The participants are able to appropriate the means of protecting the profession and the areas of intervention of the professional accountant;

- The various academic courses of study for the professional accountant in Africa are presented by geographical areas of the African environment.

4. Stakeholder profile

A consultant specialising in economics, accounting or finance with experience in human capital development, employability in African economies and personal development.

Consultants must have the following profiles, whether cumulative or not:

- have a higher education background, at least BAC+8 level in economics, accounting or finance.

- be an academic with a very good knowledge of the training curriculum for professional accountants in terms of organization, institutions and regulatory developments;

- be a specialist in accounting and finance training;

- have a very good knowledge of the environment of African economies and with very precise ideas on solutions for the development and modernization of these economies;

- be a specialist in practical training (personal development, skills boosting, coaching preferably in the field of finance, digitalisation, entrepreneurship support);

- be a practising professional accountant who has already been involved in defending the interests of the profession (has already been an active member of a council of the Order);

- have relevant experience in developing countries;

- Excellent verbal and written communication skills in English or French or Portuguese;

- computer literacy (word processing WORD, Excel, Power Point and Internet).

ANNEX IV: Panel 4.4

Building resilient economies in Africa after Covid-19

1. Specific context and rationale

Africa accounts for 17% of the world's population, but is home to 25% of the world's patients, although vector-borne and infectious diseases predominate.

The occurrence of COVID-19triggered a global media campaign unprecedented in recent epidemic history. By passing the symbolic mark of 5 million deaths and more than 270 million people infected worldwide between December 2019 and December 2021, the new coronavirus disease became a social phenomenon, feeding with unprecedented frenzy into both mainstream media columns and discussions on social and digital platforms, heralding an "apocalyptic" end for Africa.

However, apocalyptic predictions about the evolution of COVID-19 in Africa have so far not been realised. This astonishing African resilience has contributed to local representations of the pandemic that combine conspiracy and a sense of natural immunity.

The Covid health crisis, by thwarting predictions in Africa, has nevertheless had the merit of highlighting the issue of the resilience of African economies. The natural, institutional, and organisational mechanisms that have been put in place should serve as levers for professional accountants in the process of crisis management and in building the resilience of the African economy.

In this context, the Congress intends to reflect on the following major panels:

- The professional accountant's role in building resilient and agile businesses and governments in Africa Surviving the pandemic: conditions for a strong economic recovery;
- Risk management: the professional accountant's domain.

2. Specific objectives and expectations of the Panel

- deciphering the socio-economic environment before and after the crisis;
- understanding the new macro and microeconomic environment ;
- Understanding the crisis management mechanisms in place and building a risk management plan to build resilient African economies;
- reflect on how and why, despite the continent's over-dependence on other countries in the world for medical supplies (vaccines, mask manufacturing, pharmaceutical components - reagents, drugs, active ingredients - medical devices, etc.), African economies have been resilient to the shock of COVID 19 ;
- to show how the knowledge and expertise of professional accountants in risk management can help economic actors and policy makers;
- enable a comparative analysis of the impact of COVID on the economies of different continents, to better appreciate the level of agility (adaptability) of the African continent.

3. The expected results

- The socio-economic environment before and after the crisis is described;
- A comparative analysis of the impact of COVID on the economies of different continents, to better appreciate the level of agility (adaptability) of the African continent;
- the knowledge and know-how of accounting professionals to assist economic actors and governments is demonstrated;
- the factors attributable to the relative resilience of African economies are identified and explained;
- the different types of risks to which economic actors (companies, states) are potentially subject are described;
- The risk management tools available to the professional accountant to manage and limit risks are presented;
- the competence of professional accountants to anticipate and manage risks is demonstrated.

4. Stakeholder profile

Education :	• University degree (BAC +5), in economics, finance, taxation, sociology, andrology, health science or at least 5 years of proven experience in professional training and seminar facilitation
Experience :	• General experience of at least 10 years ; • At least 5 years experience in economic policy and administration management preferably in an African country; • Have conducted at least one study on an issue relevant to the management of Covid in the African context; • Good knowledge of macroeconomics ;
Language required :	• Excellent command of at least one of the three languages French/English/Portuguese is required.

ANNEX V: Panel 4.5

Digitalisation of Africa's public and private sector

1. Rationale and interest of the panel

The World Bank defines e-government as "*the use of information technology by public bodies with the capacity to transform relationships with citizens, businesses and other public bodies*".

The aim of these technologies is to create more trust, transparency, simplification and speed in the access to services offered by governments to citizens.

The use of digitalisation has been boosted by the effects of the COVID-19 pandemic and the high demand of users for digital services from public administrations.

The breakthrough of information and communication technologies in Africa over the last ten years is a boon for African public administrations.

While it is notable that Africa as a whole missed out on the first and second industrial revolutions, it is common knowledge that the third and fourth industrial revolutions will not be able to sideline Africa. Indeed, Africa remains the zone where the progression of digital consumption is very strong.

With its increasingly young population and "addiction" to the screen and to digital technology, Africa is the ideal place for a total digital transformation of public administration service offerings.

But how do administrations seize the opportunity presented by the power of digitilisation to effect real structural growth and transformation of African economies while ensuring full control of the challenges and implementing a pragmatic, holistic and synergistic approach?

What are the pitfalls and constraints to be considered in implementing a successful digitisation strategy that meets the needs of citizens?

How to store, structure, analyse, share and disseminate the data collected and centralised, in order to design and develop digital solutions that promote the expansion of the tax base of African economies?

The key words of digitalisation are simplicity, speed, availability and, above all, the digital confidence of citizens. How to deal with the new scourge of cybercrime in the search for increased and transparent performance of African administrations?

This plenary will have three (03) strategic panel discussions. The first panel will discuss the role of the professional accountant in the digitalisation of the administration. The second panel will allow for reflection on holistic and integrated digital solutions to broaden the tax base in African economies where informal activity represents over 90%. Finally, the third panel discussion will be devoted to trust capital through the mastery of cybersecurity issues, specifically, evaluating the risk of cybercrime for Africa and proposing solutions to mitigate it to a level that will not alter the confidence of citizens using the digital services of the public administration.

2. The objectives

The objectives of this panel are classified as follows:

2.1. The general objectives

In general, this panel is intended to:

- provide guidance to public administrations and accounting professionals in order to better seize the opportunities of digital transformation and to control the inherent risks;

- indicate lines of thought to accounting professionals to develop strategies for the digital transformation of public administrations and local authorities.

2.2. The specific objectives

The specific objectives of this panel are to

- help public administrations to understand digitalisation and the contribution of the professional accountant;
- Create true data governance and implement a transparent all-digital policy by integrating professional accountants in the approach and in the achievement of the objectives of the digitalisation of public administrations;
- Demonstrate the competencies of professional accountants on cybersecurity issues and maintaining user confidence;
- help broaden the tax base of African economies through integrated digitalisation;
- Encourage accountants to develop new support services for public administrations.

3. The expected results

- to have a proposal for a structured approach to the digitalisation of administrations;
- to propose a pragmatic approach to take into account the challenges and constraints for a successful digitalisation;
- propose innovative solutions for the digital expansion of the tax base;
- identify cybersecurity risks and propose solutions for their management.

4. The profile of the stakeholders

The quality of the speakers is globally aligned with the general conditions in point 6 of the "Call for Papers - Terms of Reference - ACOA 2023 (English version)".

However, in order to ensure a plurality of views on the issues discussed in this panel, panellists are expected to be at least :

- *Director of Digital Transformation of a major public administration in Africa or a senior ministry official in charge of digital transformation in an African country*;

From his or her vantage point, the representative of the administration should be able to indicate the comparative approaches adopted by different African administrations in their digitisation process, the major constraints and challenges, the consideration of the growing revenue dimension and the control of cyber security risks.

He will have to tell us what the administration expects from the accounting profession in support of its policy of digitalisation and broadening of the tax base.

- *Professional accountant alert on digital transformation issues in general and in particular on the digital transformation of public administrations*

For the professional accountant, it will be a question of presenting the contribution of the profession in the search for the performance of the policies of digital transformations of public administrations and especially how the trusted third party that it is, can contribute to the widening of the tax base while helping to control the related cyber risk.

- *Expert in Cybersecurity and Personal Data Protection*

He/she will share his/her empirical and theoretical knowledge of the issue on the basis of research he/she has carried out on the subject or similar subjects.

This view should help to open up the field of reflection for professional accountants.

- *Expert in the field of information systems urbanisation with a strong preference for the public sector*

Questions on the holistic approach to the digital transformation of public administrations should be addressed by the latter. It should focus on the challenges, constraints, interoperability needs of GtoG and BtoG information systems, critical steps to be taken and pitfalls to be avoided in order to achieve the overall objective of digitisation, which is simplicity, speed and trust.

Such a stakeholder can help professional accountants to steer their inputs to governments in broadening the tax base.