



## COMMUNICATION ON ENGAGEMENT (COE)

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### Period covered by this Communication on Engagement

From: October 2022 To: October 2023

16 October 2023

To our stakeholders:

I am pleased to confirm that ACCA (the Association of Chartered Certified Accountants) reaffirms its support to the United Nations Global Compact and its Ten Principles in the areas of Human Rights, Labour, Environment and Anti-Corruption. This is our Communication on Engagement with the United Nations Global Compact. We welcome feedback on its contents.

The UN Secretary General declared 2020 to be the year to mobilise for a “decade of action” to deliver the UN Sustainable Development Goals (SDGs) by 2030. ACCA is contributing to this global ambition by publishing its own commitments to the delivery of the SDGs.

ACCA recognises the importance of all 17 interconnected SDGs and asserts that its commitments demonstrate that ACCA and its community can make the most significant contribution towards nine of them. These include offering access to a quality finance and accountancy education that is free from artificial barriers, becoming Net Zero by 2045, and working in partnership to build an inclusive global profession that supports the development of ethical, sustainable and successful businesses and economies.

Setting out our commitments is an important and necessary step in ensuring ACCA and its community plays a key role in the transformational change business and society needs to see over the next decade. Publishing them brings transparency and accountability to our work and is a logical progression for an organisation that has a proud history of championing sustainability. Our purpose, values and strategy to 2025 already align closely to the SDGs, and this latest development shows our whole-hearted commitment to delivering on them, reporting on them annually and engaging with appropriate partners to help us do this.

In this Communication of Engagement, we describe the actions that our organisation has taken to support the UN Global Compact and its Principles as suggested for an organisation like ours. We also commit to sharing this information with our stakeholders using our primary channels of communication.

Yours sincerely

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A handwritten signature in black ink, appearing to read 'Helen Brand'. The signature is written in a cursive style with a large, stylized 'H' and 'B'.

Helen Brand  
16 October 2023

## About ACCA

We are ACCA (the Association of Chartered Certified Accountants), a globally recognised professional accountancy body providing qualifications and advancing standards in accountancy worldwide.

Founded in 1904 to widen access to the accountancy profession, we've long championed inclusion and today proudly support a diverse community of over 247,000 members and 526,000 future members in 181 countries.

Our forward-looking qualifications, continuous learning and insights are respected and valued by employers in every sector. They equip individuals with the business and finance expertise and ethical judgment to create, protect, and report the sustainable value delivered by organisations and economies.

Guided by our purpose and values, our vision is to develop the accountancy profession the world needs. Partnering with policymakers, standard setters, the donor community, educators and other accountancy bodies, we're strengthening and building a profession that drives a sustainable future for all.

Find out more at: [www.accaglobal.com](http://www.accaglobal.com)

## Part II. Description of Actions

Action s	UN SDG link
We will offer access to a quality finance and accountancy education that is free from artificial barriers.	UN SDG 4: Quality education
We will promote gender equality across our global community and achieve gender equality across our employee population.	UN SDG 5: Gender equality
We will support our community to progress in their careers so they can actively contribute to sustainable economic growth.	UN SDG 8: Decent work and economic growth
We will empower our community so they can support organisations to be ethical, sustainable, successful and able to participate in the global economy.	UN SDG 9: Industry, innovation and infrastructure
We will advocate for inclusion, diversity and social mobility within, and on behalf of, our community, and ensure ACCA is a fair and inclusive place to work.	UN SDG 10: Reduced inequalities
We will promote sustainable practices and reporting, working with our community and our employees to reduce the consumption of resources.	UN SDG 12: Responsible consumption and production
We will embed green finance in our qualifications and learning products to improve capability across the profession for climate action. We will advise and support governments and regulators to develop and adopt the regulations and reporting practices needed to transition to a Net Zero carbon economy. At ACCA, we're committing to becoming Net Zero by 2045.	UN SDG 13: Climate action
We will promote and adhere to the highest standards of professionalism, integrity and ethics.	UN SDG 16: Peace, justice and strong institutions
We will work in partnership to build an inclusive global profession that supports the development of ethical, sustainable and successful businesses and economies.	UN SDG 17: Partnerships for the Goals

### Part III. Measurement of Outcomes

SDG	Commitment	Rationale for this commitment	How we'll measure progress
UN SDG 4: Quality education	We will offer access to a quality finance and accountancy education that is free from artificial barriers.	The commitment links to Target 4.3: Ensure equal access for all women and men to affordable and quality technical, vocational and tertiary education, including university and Target 4.4: Substantially increasing the number of youth and adults who have relevant skills, including technical and vocational skills for employment, decent jobs and entrepreneurship.	% of students passing exams in year. (Measure available and reported through our balanced scorecard) <a href="https://www.frc.org.uk/getattachment/e976ff38-3597-4779-b192-1be7da79d175/FRC-Key-Facts-Trends-2021.pdf">https://www.frc.org.uk/getattachment/e976ff38-3597-4779-b192-1be7da79d175/FRC-Key-Facts-Trends-2021.pdf</a>  % of members completing CPD declaration. (Measure available and reported in regulatory plan)
UN SDG 5: Gender equality	We will promote gender equality across our global community and achieve gender equality across our employee population.	The commitment links to Target 5.5: Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision making in political, economic and public life	Publishing, and improving, our gender pay gap for employees at all levels - UK only (Measure available and reported by ACCA) Publishing, and improving, gender balance in terms of member and future member numbers. (Measure available and reported annually in FRC Key Facts and Trends) <a href="#">ACCA voluntarily publishes its gender and ethnicity pay gaps   ACCA Global Reports, accounts and annual review archive   ACCA Global</a>
UN SDG 8: Decent work and economic growth	We'll support our community to progress in their careers so they can actively contribute to sustainable economic growth.	The commitment links to a number of targets, including Target 8.2 Achieve higher levels of economic productivity through diversification, technical upgrading and innovation, including through a focus on high value added and labour intensive sectors; Target 8.3: Promote development-oriented policies that support productive activities, decent job creation, entrepreneurship, creativity and innovation, and encourage the formalization and growth of micro-,	Admission to membership (ie our creation of professional accountants). (Contributes to our Vision measure in the balanced scorecard) <a href="https://www.frc.org.uk/getattachment/e976ff38-3597-4779-b192-1be7da79d175/FRC-Key-Facts-Trends-2021.pdf">https://www.frc.org.uk/getattachment/e976ff38-3597-4779-b192-1be7da79d175/FRC-Key-Facts-Trends-2021.pdf</a>  Continuous learning measure. Measure not yet available and not reported.

		small- and medium-sized enterprises, including through access to financial services and Target 8.6 Substantially reduce the proportion of youth not in employment, education, or training	
UN SDG 9: Industry, innovation and infrastructure	We will empower our community so they can support organisations to be ethical, sustainable, successful and able to participate in the global economy.	The commitment links to Target 9.3: Increase the access of small scale industrial and other enterprises, in particular in developing countries, to financial services, including affordable credit, and their integration into value chains and markets; and Target 9.a: Facilitate sustainable and resilient infrastructure development in developing countries through enhanced financial, technological, and technical support to African countries, least developed countries, landlocked developing countries and small island developing States	% of members who believe ACCA understands my needs. <a href="https://www.frc.org.uk/getattachment/e976ff38-3597-4779-b192-1be7da79d175/FRC-Key-Facts-Trends-2021.pdf">https://www.frc.org.uk/getattachment/e976ff38-3597-4779-b192-1be7da79d175/FRC-Key-Facts-Trends-2021.pdf</a>  Employer brand strength research score. Measure not yet available and not reported.
UN SDG 10: Reduced inequalities	We will advocate for inclusion, diversity, and social mobility within, and on behalf of our community, and ensure ACCA is a fair and inclusive place to work.	The commitment links to Target 10.2: Empower and promote the social, economic and political inclusion of all, irrespective of age, sex, disability, race, ethnicity, origin, religion or economic or other status.	Publishing, and improving, our diversity pay gap for employee at all levels - UK only (Measure not yet available and not reported)  Our inclusion, diversity and social mobility impact on our community is not currently measured  <a href="#">Reports, accounts and annual review archive   ACCA Global</a>
UN SDG 12: Responsible consumption and production	We will promote sustainable practices and reporting, working with our community and our employees to reduce the consumption of resources	The commitment links primarily to Target 12.6: Encourage companies, especially large and transnational companies, to adopt sustainable practices and to integrate sustainability information into their reporting cycle	. Year 1 Action: ACCA employees carrying out sustainability learning.*
UN SDG 13: Climate action	We will embed green finance in our qualifications and	The commitments represent a three-pronged approach to taking climate action, primarily linking to Target 13.3: Improve education, awareness-	Year 1: Embedding relevant climate finance and green finance content into the ACCA Qualification and the education of continuous learners who have

	<p>learning products to raise capacity across the profession for climate change mitigation. We will advise and support governments and regulators to develop and adopt the regulations and reporting practices needed to transition to a Net Zero carbon economy. At ACCA, we're committing to becoming Net Zero by 2045</p>	<p>raising and human and institutional capacity on climate change mitigation, adaptation, impact reduction and early warning</p> <p>Note: ACCA has revised its carbon net zero target to be aligned with a science based approach; 50% reduction in emissions by 2030 and net zero by 2045.</p> <p>A baseline footprint has been established and the process for annual updates has started. Over 2023/24 ACCA will develop plans and start to deliver carbon emissions reduction activities.</p> <p>A net zero action group has been established who will review business process areas and determine what immediate actions can be taken to enable the delivery of the near term net zero target</p>	<p>carried out green learning with ACCA (Measure available but not yet reported) Carbon reporting for ACCA and shifting it to negative by 2045.</p>
UN SDG 16: Peace, justice and strong institutions	<p>We will promote and adhere to the highest standards of professionalism, integrity and ethics.</p>	<p>The commitment links primarily to Target 16.6: Develop effective, accountable and transparent institutions at all levels.</p>	<p>Customer survey: "ACCA promotes the highest professional and ethical standards" (Measure available and reported in our balanced scorecard). <a href="https://www.frc.org.uk/getattachment/e976ff38-3597-4779-b192-1be7da79d175/FRC-Key-Facts-Trends-2021.pdf">https://www.frc.org.uk/getattachment/e976ff38-3597-4779-b192-1be7da79d175/FRC-Key-Facts-Trends-2021.pdf</a></p>
UN SDG 17: Partnerships for the Goals	<p>We will work in partnership with others to build an inclusive global profession that supports the development of ethical, sustainable and successful businesses and economies.</p>	<p>This commitment links to a number of the targets relating to this SDG, including: Target 17.9: Enhancing capacity building in developing countries; Target 17.13: Enhancing macroeconomic stability through policy coordination and coherence; Target 17.14: Enhancing policy coherence for sustainable development; and Target 17.16: Multi stakeholder partnerships that mobilize and share knowledge and expertise to support the sustainable development goals.</p>	<p>% of partnerships that have a focused commitment to the UNSDGs (e.g., noted within agreement) (Measure not yet available and not reported) % of existing partners that perceive ACCA as the right partner to help them achieve their UNSDG ambitions. (Measure not yet available and not reported)</p>

