



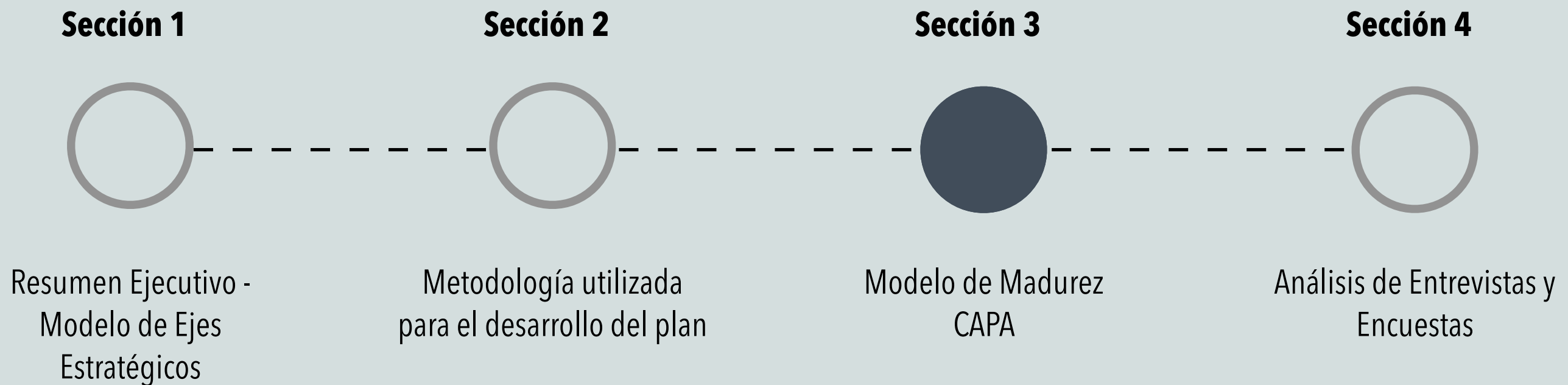
# PLANEACIÓN ESTRATÉGICA - RESUMEN EJECUTIVO



Instituto Mexicano de  
Contadores Públicos

El contenido del ejercicio de planeación estratégica del periodo 2023 - 2027 se presenta en 4 secciones, cada una desarrollada en documentos por separado para facilitar su lectura.

El presente documento describe los puntos de la sección 3 identificada en color azul (o círculo lleno) de los siguientes elementos:

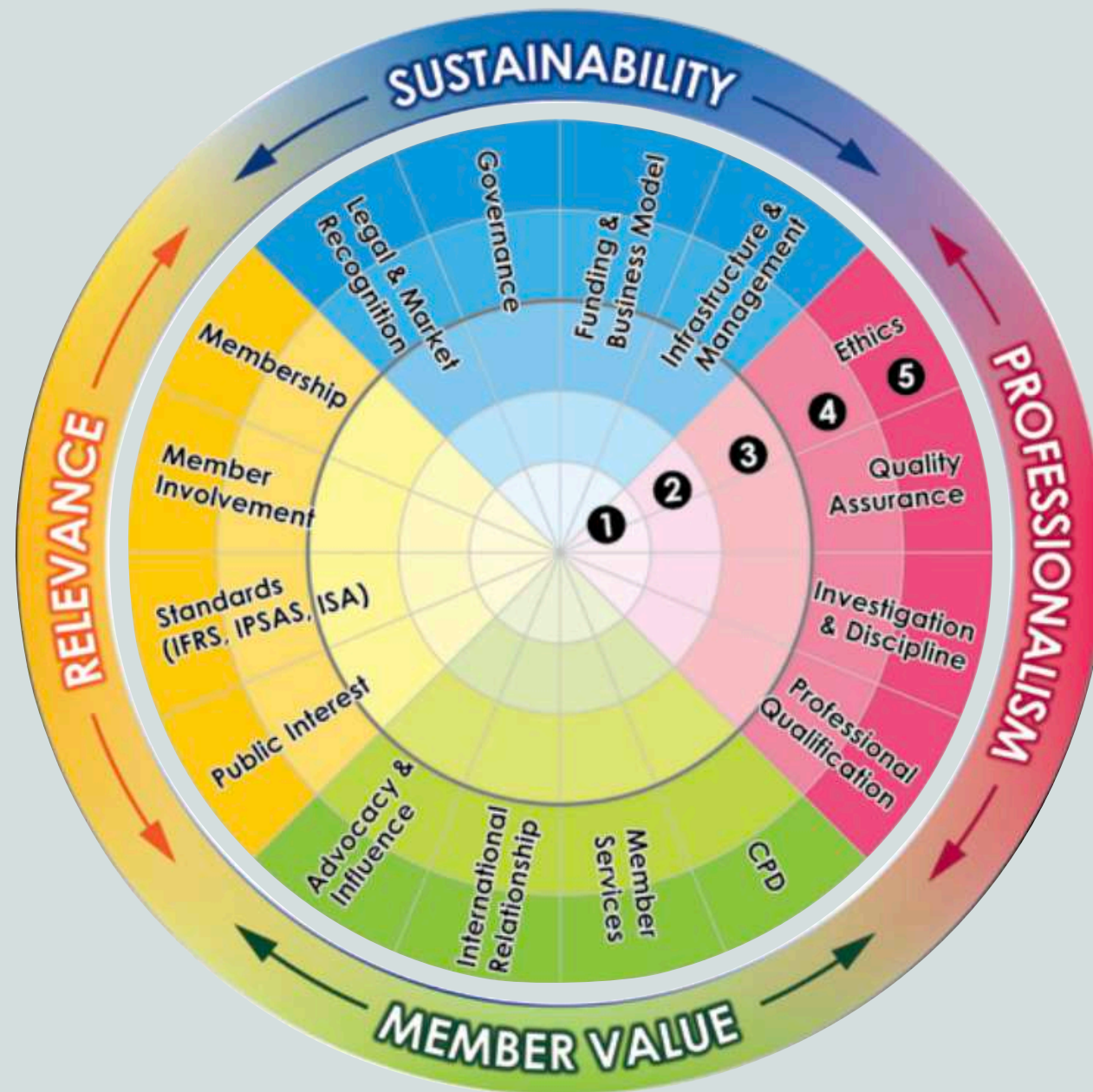


Se utilizó el modelo de madurez de la Confederación de Contadores de Asia Pacifico (CAPA), para evaluar la situación actual del IMCP y posteriormente identificar planes de acción y objetivos relacionados a la operación del mismo con respecto al modelo de madurez.

Se realizó una evaluación de manera individual por cada uno de los miembros del Comité de Planeación Estratégica y Riesgos, considerando 2 elementos: el nivel observado actualmente en el IMCP y el nivel esperado de cada uno de los elementos.

Este documento considera los resultados promediados obtenidos de dicha evaluación.

En la descripción de cada aspecto se menciona el eje al que está relacionado el elemento del Modelo de Madurez de CAPA.



To guide PAOs in their development, CAPA has designed “the maturity model,” a framework created to help PAOs undertake an organizational self-assessment and identify opportunities for development and improvement .

The maturity model has been designed as a user-friendly, open approach to helping organizations identify their current state of development and create an action plan for achieving an appropriate level of maturity. In building the maturity model, all accepted criteria for qualification as a PAO were taken into account, including the IFAC SMOs, as well as many other generally recognized criteria.

## Observed

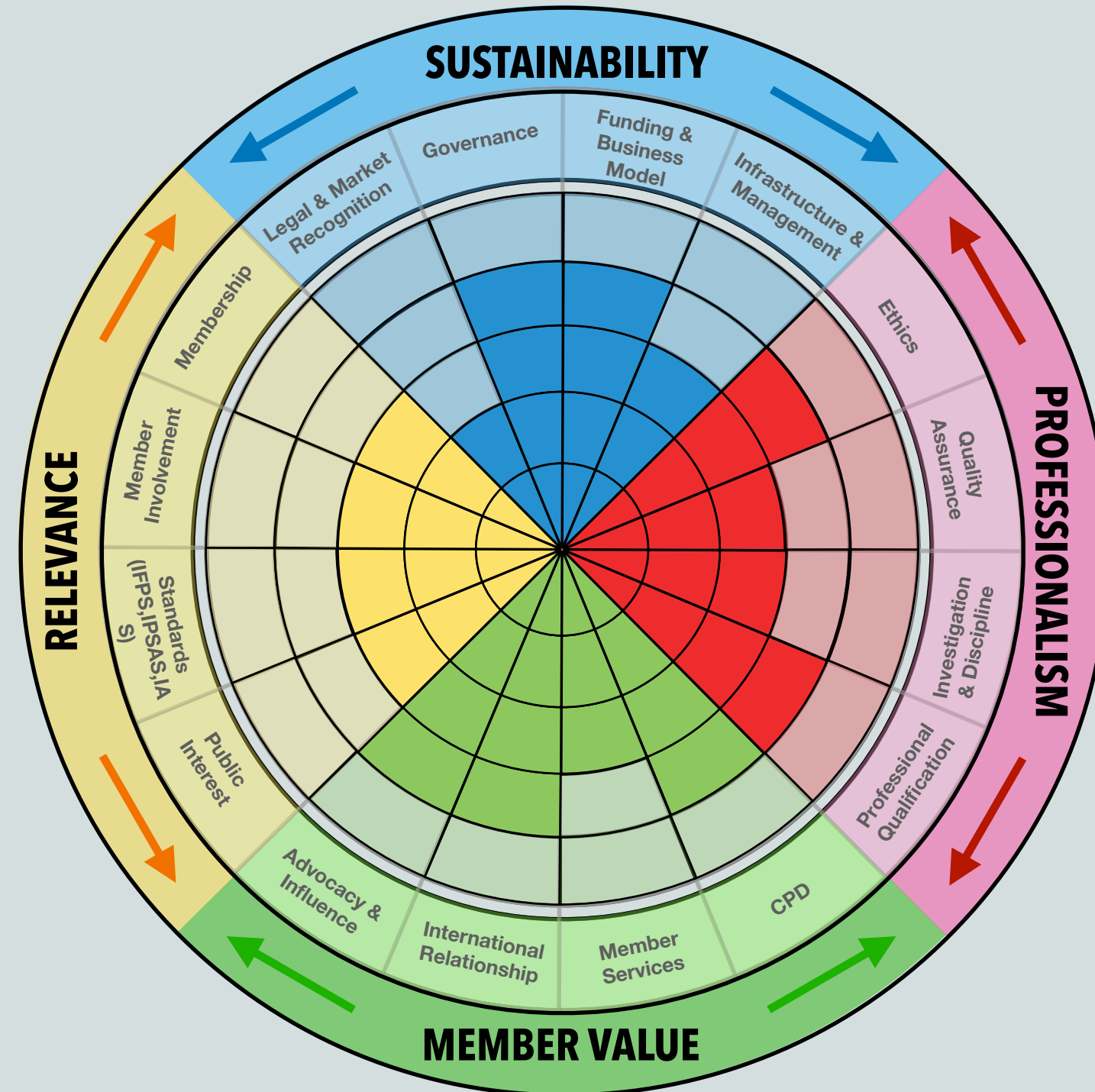
El modelo de madurez de CAPA cuenta con 16 aspectos a evaluar divididos en 4 categorías.

Cada aspecto puede tener un valor entre 1 como mínimo y 5 como máximo.

- 1.- Sin práctica o ad hoc
- 2.- Prácticas Informales
- 3.- Buenas Prácticas
- 4.- Prácticas Sólidas
- 5.- Mejores Prácticas

Las evaluaciones aquí presentadas representan el consenso del Comité de Planeación respecto a lo observado en cada uno de los aspectos descritos en el modelo de madurez.

Los cuadros de color más claro representan lo esperado al finalizar el ejercicio de planeación estratégica.



## Legal and Market Recognition

Gaining a motive to establish, develop and maintain a PAO. The basis upon which the PAO exists and which establishes a clear mandate for it to operate.

Aspect	1	2	3	4	5
<b>Recognition by the public and by the private sector</b>  Posicionamiento del IMCP Evolución de la Profesión Contable	No, or limited, recognition of the need for a PAO	Group formed by committed professionals to identify market needs	Actively working to meet market needs	PAO and professional accountants recognized by peer organizations and market stakeholders	PAO and professional accountants recognized by the public as fulfilling a key societal role
<b>Recognition by government or regulatory authorities</b>  Posicionamiento del IMCP Evolución de la Profesión Contable	No engagement with government or regulatory authorities	Limited engagement with government or regulatory authorities	Formal government recognition, which over time will lead to statutory recognition Collaboration with government or regulatory authorities to develop regulation	Statutory recognition in legislation and/or charter. Established relationship with government or regulatory authorities	Planned, regular and effective liaison with government or regulatory authorities Legislation protects and supports professional accountants in providing wide range of services
<b>External oversight</b>  Evolución de la Profesión Contable	None	None	Limited government oversight of licensing and regulations	Oversight of licensing and code of conduct for members	Comprehensive oversight of the profession in place, including external review relating to governance, quality assurance (QA) and member licensing
<b>Self-review</b>  Gobernanza	None	Governance structure and/or constitution without reference to external stakeholders	Governance structure or constitution established to support market needs	Strategic commitment to self-review and monitoring	Planned, regular and effective self-review and monitoring in place

**Governance**

Adhering to principles of good governance, including, where applicable, oversight mechanisms by which the PAO is directed, monitored and controlled.

Aspect	1	2	3	4	5
<p><b>Constitution or charter</b></p> <p>Governanza</p>	No formal constitution or charter	Informal governance documentation	Established governance documentation, example , constitution, by-laws, policies and procedures	Effective and complete governance documentation	Comprehensive framework, including ongoing review and self-assessment
<p><b>Leadership or corporate governance</b></p> <p>Governanza</p>	No established leadership or governance structure	Voluntary leadership with limited corporate governance administration	Established council or board Key stakeholders involved Leadership continuity and succession planning considered Established and effective secretariat	Separation of governance and management roles and accountabilities	Clear understanding of the distinction between volunteer and secretariat roles Effective review, performance monitoring and performance development in place Independent, public members involved in boards and committees
<p><b>Member involvement</b></p> <p>Governanza</p>	No membership structure or involvement	Limited member involvement beyond voluntary leadership	Members involved in representation, with formal nomination, reappointment and election procedures Members contribute to strategic development	Extensive committee structure with formal Terms of Reference	Board and committee performance review structure in place
<p><b>Reporting</b></p> <p>Governanza</p>	No annual reporting	Limited reporting, including financials	Formal reporting, including audited financial statements	Detailed financial and non-financial performance reporting	Formal audit and risk committee structure

## Funding & Business Model

Establishing a viable, sustainable organization able to achieve stated mission and objectives. Active attention to strategies and risks

Aspect	1	2	3	4	5
<p><b>Strategic planning</b></p> <p>Governanza</p>	No business model or strategic plan	Short-term and informal approach Limited policy framework	Identified business objectives Strategic planning framework Operational plan supported by effective management systems and controls Consistency and continuity in strategic planning	Clearly articulated longer-term vision Strategic plan implemented and monitored Key risks identified and monitored Strategy considers wide membership admission to maximize revenue streams	Comprehensive strategic planning and risk management Performance monitored against strategy Extensive Board input to strategic direction
<p><b>Finance</b></p> <p>Governanza</p>	Ad hoc	Limited budgeting, revenue generation and cost control	Clear understanding of business cycle, cash flow and revenue Critical mass supporting sustainable revenue streams, in turn supporting minimum required resources Effective cost controls Effective internal controls	Financially stable with: 1. Capital expenditure plan 2. Budget linked to performance indicators 3. Management accounting subject to detailed and regular overview 4. Internal audit	Active management of capital investment Business model articulated and stress-tested Active and independent audit committee

## Infrastructure & Management

Establishing the foundations for maintaining high quality, effective operations, whether resources are volunteer or paid.

Aspect	1	2	3	4	5
<b>Organizational structure</b>  Gobernanza	No formal structure	Developing structure	Established governance and management structure	Fully resourced with experienced management	Management has extensive experience, including strong knowledge of the accounting profession and of managing a membership body Comprehensive management information strategy
<b>Staff</b>  Gobernanza Operación de Excelencia	Limited or no staff	Informal recruitment processes Staff have limited management experience	Established business plan in place, with the necessary staff resources Chief Executive Officer (CEO) in place	Empowered, non-volunteer CEO Robust HR systems in place, example, payroll, health and safety, recruitment, staff development, performance management, equal opportunities	Comprehensive team engagement strategy including internal communications framework
<b>Facilities and systems</b>  Gobernanza	Limited or none	Established physical base Limited information, communications and technology (ICT) investment	Effective facilities and systems including ICT infrastructure and website in place Member database meets the needs of the organization	Business support systems in place, example, performance indicators, business continuity, succession planning, insurance	Brand and Intellectual Property (IP) managed and protected E-learning and e-commerce platforms Sophisticated membership relationship and management systems

## Membership

Generating a clear view of whom the organization represents.

Aspect	1	2	3	4	5
<b>Framework</b>  <small>Servicio de Vanguardia Sinergias que crean valor</small>	Informal membership or association. No register but may keep an attendance list	Basic membership categories and register	Differential membership categories and register	Memberships allows for accountants working in all sectors of the economy	Comprehensive memberships categories and register
<b>Basis for Admission</b>  <small>Servicio de Vanguardia Sinergias que crean valor</small>	No formal admission criteria Informal application process No fee	Limited requirements for admission  Link to academic programs Limited fees	Admission criteria includes education, examination and practical work experience  Membership fee	Array of educational pathways  Examination system includes wide range of elective subjects	Professional academic requirements embedded in undergraduate courses
<b>Admission for members of other PAOs</b>  <small>Servicio de Vanguardia Sinergias que crean valor</small>	Not considered	Ad hoc, inconsistent approach	Available to certain PAOs in specific, limited circumstances	Available to range of overseas qualified accounts via mutual recognition agreements	Comprehensive suite of mutual recognition agreements
<b>Ongoing Membership Requirements</b>  <b>Links to Continuing Professional Development (CPD)</b>  <small>Servicio de Vanguardia Sinergias que crean valor</small>	No requirements	CPD expected but not a requirement	CPD recognized as a requirement for ongoing membership  Payment of membership fee by set deadlines	CPD is monitored and declarations by members required annually	CPD is monitored and enforced

## Member Involvement

Working to capture the members' needs, views and expertise to help meet the organization's objectives.

Aspect	1	2	3	4	5
<b>Involvement in governance</b>  Gobernanza	No member input in board or council governance  No committee structures	Limited member involvement or input in governance  Informal committee structure	Members involved in selection or appointment of directors or council members  Basic committee structure exists	Clear governance policies, including specified member involvement in governance  Committee structure exists covering all key governance activities	Well-developed and articulated governance policy  Comprehensive selection or nomination committee policy and process based on merit
<b>Member consultation</b>  Servicio de Vanguardia	No member consultation mechanisms	Informal consultation of members	Limited member consultation  Member input sought on strategic direction	Members regularly consulted on issues affecting the PAO or profession  Members actively involved in shaping strategic direction of the PAO	Well-developed and articulated governance policy  Comprehensive member involvement in all facets of the PAO  Detailed consultation mechanisms  Benchmarking of member involvement to best practice  Member committees, discussion groups and chapters actively provide input into member advocacy
<b>Members representing PAO externally</b> Posicionamiento del IMCP	No involvement of members in representation	Limited member involvement in representing PAO	Members engaged in representing PAO in general public forums and events	Members actively involved with specific stakeholders	Members actively involved in representing the PAO with wide range of key stakeholders

**Standards (IFRS, IPSAS, ISAs)**

Adoption and implementation of core international reporting and audit standards upon which the profession is based and upon which services are delivered by members to meet public and stakeholder needs.

Aspect	1	2	3	4	5
<p><b>Adoption and implementation of international standards</b></p> <p><i>Sinergias que crean valor</i></p>	No objective or intention to develop, adopt or implement standards	Established objective to promote adoption and implementation of international standards	Adoption of international standards agreed and implementation in place	Adoption and implementation of international standards effected	Ongoing processes are in place to support adoption and implementation of international standards
<p><b>Set, or contribute to, standard-setting (nationally or internationally)</b></p> <p><b>Note: the specific involvement will depend on the responsibilities, if any, the Pao has with respect to standard-setting</b></p>	No authority to set standards or relationships with key stakeholders holding such authority	Initial relationship established with government to develop appropriate regulatory framework and standard-setting roles and authorities	Clear roles established with government, including authority for development of accounting and auditing standards	<p>Works closely with regulators to develop and implement standards</p> <p>Monitors and influences standard-setters work programs</p> <p>Engages in issues of applicability and practical challenges of implementation</p> <p>Established as legitimate</p>	<p>Provides professional practice standards for the conduct of its members</p> <p>Represents the needs of the profession to international standard-setting organizations</p> <p>Supports and influences standard-setters activities, programs and</p>
<b>Guidance and education</b>	<p>No standards committee, staff or guidance available to members</p> <p>Not recognized as spokesperson or technical expert in professional standards</p>	Committee established to review international standards in light of economic, legal and political environment	<p>Review process in place for adoption of International standards</p> <p>Technical resources available to provide technical advice and guidance</p>	Programs in place to train local practitioners on use of standards	Training and awareness programs in place to monitor ongoing application of standards
<b>SMO compliance</b>	Not active	Considering how to address the requirements of SMOs 3, 5 & 7	Has a defined plan to address the requirements of SMOs 3, 5 & 7	Executing and implementing the requirements of SMOs 3, 5 & 7	Ongoing commitment to continuous improvement in addressing requirements of SMOs 3, 5 & 7

**Public Interest**

Building the appropriate culture and other factors that enable the organization to act in the public interest

Aspect	1	2	3	4	5
<p><b>Consideration of public interest by PAO</b></p> <p>Posicionamiento del IMCP</p>	No consideration given to public interest in the organization's actions, decisions or policies	<p>Limited consideration given to public interest in the organization's actions, decisions or policies</p> <p>Appreciation of requirements and acknowledgment of stakeholder expectations</p>	Consideration given to public interest in the organization's actions, decisions or policies	<p>Advocates for consideration of the public interest in all matters</p> <p>Consults public representatives in the organization's decisions, actions and policies</p>	<p>Involves public representatives in the organization's decisions, actions and policies</p> <p>Maintains constructive dialogue with international organizations, governments, regulators, universities, another finance industry stakeholders</p>
<p><b>PAO acts in the best interest of the public</b></p> <p>Posicionamiento del IMCP</p>	No specifically considered	Not specifically considered	Requirements promoted and taken into account informally or intuitively in decision-making processes	<p>Advocate for adoption of high-quality international standards (education, ethics, etc.)</p> <p>Specifies appropriate educational requirements and qualifications for members</p>	<p>Works with the regulatory community and governments to develop and implement high-quality international standards</p> <p>Where authority rests with the PAO, regulations are clearly established</p>
<p><b>Members required to act in the public interest</b></p> <p><b>Links to Ethics and investigation &amp; Discipline</b></p> <p>Gobernanza</p>	No requirement	No requirement	High level of member awareness on the importance of the public interest	Members required to apply high standards of ethical behavior and professional judgment	Member actions contrary to public interest are addressed

**Ethics** Establishing clear and appropriate standards of conduct.

Aspect	1	2	3	4	5
<b>Law and regulation</b> <small>Evolución de la Profesión Contable</small>	Few or no legal or regulatory requirements	Limited engagement with government or regulators	Clear legal or regulatory requirements in place	Systematic monitoring and review of legal or regulatory requirements	The "go to" body for government or regulators when reviewing requirements
<b>Awareness</b> <small>Evolución de la Profesión Contable</small>	No understanding of ethical requirements as a core attribute of a PAO	Some engagement with members	Members and staff understand the requirements	Engages in debate, with comments valued by key influencers as authoritative and constructive	Widespread public awareness that members are required to behave ethically
<b>Implementation and reporting</b> <small>Evolución de la Profesión Contable</small>	No reactions to problems  No commitment to developing and implementing ethical requirements	Plan of action under development	Buy-in by members to be complaint  Implementation plan aligned with investigation and discipline framework	Effective implementation that encourages acting in the broader public interest where appropriate  Discipline consistently applied and outcomes published	Recognized nationally and internationally as a role model  Advisory helplines and support schemes in place  Proactive and external review
<b>Training</b> <small>Evolución de la Profesión Contable</small>	Few or no training opportunities	Training program in development	Training program in place	Training fully integrated into CPD programs	High-quality training program, regularly updated in the light of practical experience
<b>SMO compliance</b> <small>Evolución de la Profesión Contable</small>	Not active	Considering how to address the requirements of SMO 4	Has a defined plan to address the requirements of SMO 4	Executing and implementing the requirement of SMO 4	Ongoing commitment to continuous improvement in addressing requirements of SMO 4

**Quality Assurance (QA)**

Establishing standards and systems to monitor the quality of services provided by members to the public.

Aspect	1	2	3	4	5
<p><b>Standards and guidance</b></p> <p>Operación de Excelencia</p>	None	Guidelines developed and issued	<p>Minimum standards and requirements established at the levels of:</p> <ul style="list-style-type: none"> <li>-audit engagement</li> <li>-firm</li> <li>-body responsible for quality assurance review</li> </ul>	<p>Guidance to members</p> <p>Requirements in place across the full range of public accounting services</p>	<p>Regular review of standards and requirements</p> <p>Guidance to members regularly updated</p> <p>Advice structures in place, for example, helplines</p>
<p><b>Implementation and monitoring</b></p> <p>Operación de Excelencia</p>	None	No formal monitoring of compliance	<p>QA program based on periodic review cycle</p> <p>Necessary allocation of management resources</p>	<p>Dedicated management resources with necessary skills and competences</p> <p>Risk-based review cycle</p> <p>Transparent and documented policies and procedures</p>	<p>Regular review of QA program to ensure compliance with external standards</p> <p>QA committee with balanced and independent representation</p> <p>Established cooperation with other oversight bodies or regulator</p>
<p><b>Reporting</b></p> <p>Operación de Excelencia</p>	None	None	<p>Outcomes shared with members</p> <p>Outcomes used to inform development of guidance and CPD</p>	<p>Annual public reporting</p> <p>Outcomes embedded in CPD programs</p> <p>Implementation of disciplinary procedures where there is non-compliance</p>	<p>Outcomes shared with and feedback sought from external stakeholders</p> <p>Mutual recognition programs with other regulators</p>
<p><b>SMO compliance</b></p> <p>Operación de Excelencia</p>	Not active	Considering how to address the requirements of SMO 1	Has a defined plan to address the requirements of SMO 1	Executing and implementing the requirements of SMO 1	<p>Ongoing commitment to continuous improvement in addressing requirements of SMO 1</p>

**Investigation & Discipline** Handling complaints about misconduct appropriately

Aspect	1	2	3	4	5
<p><b>Awareness and framework</b></p> <p>Governanza</p>	None	<p>Some recognition by members that they should be accountable</p> <p>Plan of action to introduce processes for dealing with complaints</p>	<p>Awareness by public and members of a documented complaints process</p> <p>Necessary allocation of resources</p> <p>Established investigation and discipline procedures in governance documents</p>	<p>Resources and expertise allocated to enable timely investigation and disciplinary action</p> <p>Clear distinction between investigation, disciplinary and appeals functions</p>	<p>Public and member awareness of comprehensive and effective procedures, which are publicly reported</p>
<p><b>Implementation and reporting</b></p> <p>Governanza</p>	None	<p>Limited disciplinary processes, but without reporting</p>	<p>Member involvement</p> <p>Reporting of outcomes to members</p>	<p>Formal nomination process for appointment to tribunals</p> <p>Appeals process</p> <p>Public reporting of outcomes</p> <p>Members required to self-report disciplinary offenses</p>	<p>Independent tribunals comprising appropriate professional and legal expertise</p> <p>Detailed reporting</p> <p>Independent review of cases not proceeding after investigation</p>
<p><b>SMO compliance</b></p> <p>Governanza</p>	None active	<p>Considering how to address the requirements of SMO 6</p>	<p>Has a defined plan to address the requirements of SMO 6</p>	<p>Executing and implementing the requirements of SMO 6</p>	<p>Ongoing commitment to continuous improvement in addressing requirements of SMO 6</p>

## Professional Qualification (PQ)

Establishing the required competency benchmarks for professional or other qualifications.

Aspect	1	2	3	4	5
<b>Policy &amp; framework</b>  <small>Evolución de la Profesión Contable</small>	No policy exists	PQ is lined to existing recognized education programs or overseas qualifications	Specific PQ established, largely technical-based, offering access to audit and practice	PQ is developed by the profession, meets market and academic requirements, is attractive to students  Examinations include elective options	PQ relies on a competency-based model of certification
<b>Requirements Education Experience &amp; development</b>  <small>Evolución de la Profesión Contable</small>	None	PQ based on completion of existing, possibly tertiary, education courses  No experience requirement	PQ based on completion of education courses influenced (design and/or content) by the PAO, or specifically designed standalone programs  Practical experience required, largely time-based rather than quality-based, but not monitored	PQ based on PAO-developed education program, or assessed and approved tertiary education programs  Practical experience requirements specify nature and time commitments, and are monitored	Competency requirements used to direct development of tertiary and PAO education programs, and include-technical and non technical matters, example, leadership, professionalism  Competencies assessed through examination and/or practical experience
<b>Assessment of the qualification from both educational and practice requirements</b>  <small>Evolución de la Profesión Contable</small>	None	Little transparency  No external moderation; systems open to abuse	Assessment integrated with curriculum and tuition: students, tutors and practice-experience supervisors understand what is expected; systems security measures in place	Tuition providers, examiners and practice-experience supervisors subject to quality control; systems is secure with low level of abuse	Transparent, robust, secure and trusted assessment, externally moderated and monitored, with high level of stakeholder confidence, a model for other qualification providers
<b>Resources and support</b>  <small>Evolución de la Profesión Contable</small>	None	Limited	Realice on third parties to deliver education programs  Students have access to curriculum supported	PAO has the resources and experience to assess or develop programs, perhaps in partnership with Hird parties	PQ administered flexibility, including online capability  PQ subject to regular review and revision in consultation with wide range of stakeholders
<b>SMO compliance</b>  <small>Evolución de la Profesión Contable</small>	None active	Considering how to address the requirements of SMO 2	Has a defined plan to address the requirements of SMO 2	Executing and implementing the requirements of SMO 2	Ongoing commitment to continuous improvement in addressing requirements of SMO 2

## Continuing Professional Development (CPD)

Maintaining and enhancing member competencies tenable delivery of high-quality services to business, government and the public

Aspect	1	2	3	4	5
<b>Policy</b> <i>Evolución de la Profesión Contable</i>	No CPD system	CPD is voluntary	CPD policy established Policy not monitored Active promotion of CPD and its importance	Policy monitored	Policy monitored and non-compliance addressed via investigation and discipline
<b>Staffing and oversight</b> <i>Evolución de la Profesión Contable</i>	Volunteer-led and sponsored	Limited staff focus	Specific staff focus	Dedicated staff established CPD committee involvement	Comprehensive reporting to board or council
<b>Programs and delivery</b> <i>Evolución de la Profesión Contable</i>	Limited and ad hoc training courses Volunteer trainers	Informal planning and delivery of training program Program influenced by supply and not demand Training materials accessed from other PAOs Quality of training inconsistent and not measured Courses generally provided for free not measured	Reasonable training program established Links established with universities and other training suppliers Some regular, competent presenters identified Courses fees generally charged	Comprehensive training program Pool of competent trainers identified	Dynamic program: topics regularly evaluated and prioritized Trainer accreditation requirements implemented Online CPD to support extensive program Learning outcomes verified and measured
<b>SMO compliance</b> <i>Evolución de la Profesión Contable</i>	No active	Considering how to address the requirements of SMO 2	Has a defined plan to address the requirements of SMO 2	Executing and implementing the requirements of SMO 2	Ongoing commitment to continuous improvement in addressing requirements of SMO 2

**Member Services** Satisfying the needs of members with highly valued services.

Aspect	1	2	3	4	5
<b>Vision</b> <small>Operación de Excelencia Servicio de Vanguardia</small>	No vision or strategy	Limite vision or strategy	Established vision, but inconsistent buy-in	Unified vision for member services	Member-service focused culture, with ongoing investment and improvement
<b>Approach</b> <small>Servicio de Vanguardia</small>	No specific activities or resources applied to understanding member needs	Annual amber satisfaction survey  Reactive approach	Proactive approach in some areas  Dedicated member-service staff	Consistent and integrated approach  Member experience metrics feeding top-level goals	Satisfaction surveys; complaint procedures; suggestion schemes  Core "member experience", team established and advising on strategies
<b>Services provided</b> <small>Servicio de Vanguardia</small>	No networking events  No tools, resources, or technical assistance  No library  No newsletter	Annual conference or networking event  Very limited technical assistance  Occasional newsletter  Fairly static website	Library facilities  Several conferences ir newt;working events  Limited technical assistance, for example, email and hotline  Regular newsletter  Functional website regularly maintained	Specialized, targeted conferences program  Technical assistance department  Newsletters targeted to specific member groups  Member-focused discounts or loyalty programs	Web events, CPD and conferences  Career resources (from students to executive)  Resource-rich research, guidance and other materials  Online library  Full technical assistance, including technical hotline  Multiple contact channels with high use of technology: email, web, magazine, podcast, etc.  Extended loyalty programs (branded credits cards)

## International Relationships

Collaborating with others in the interest of advancing the successful development of the organization, including accessing educational programs, CPD and other resources.

Aspect	1	2	3	4	5
<b>Resources</b>  Sinergias que crean valor Operación de Excelencia	No particular focus	Realice on specific individuals working in ad ohh manner	Staff with defined international-relations role	Staff with dedicated international-relations role	Dedicated international-relations function  Involvement of experts, advisors and/ or established committee  Secondment of staff to other professions organizations
<b>Scope or Activities</b>  Sinergias que crean valor	No, or minimal, communication and collaboration with others	Aware of the importance of collaborating with others; seeks some relationships	Limited international objetives or goals established	International objetives and goals implemented and monitored	Comprehensive international strategy established  Mentoring provided to developing PAOs
<b>Outcomes</b>  Sinergias que crean valor	No established relationship with and accounting groups	Member of accounting groups or regional accounting organizations, but no involvement in activities	Member of regional and/or International accounts organizations, with limited involvement  Links established with limited number of other PAOs	Active participation in regional and/or International accounts organizations  Partnering with PAOs established	Strong influence in regional and/or International accounting organizations and their key sub-committees  Recognized by broad range of international "institutional" organizations

## Advocacy & Influence

Developing the means by which the PAO effects change to meet the needs of members, stakeholders and the public.

Aspect	1	2	3	4	5
<b>Resources</b>  Posicionamiento del IMCP	No resources to engage in debates	Volunteer-led resources	Resources established to monitor issues	Dedicated staff resources and capability for research	Dedicated staff resources  Depp cadre of spokespersons established
<b>Scope or Activities</b>  Posicionamiento del IMCP	Little or no activity	Ad hoc monitoring of issues affecting the profession  Comments sporadic and reactive	Key relationships established with key influencers and relevant stakeholders, including universities  Comment limited to particular topics	Comprehensive, systematic monitoring of issues  Comment takes account of the broader public interest as well as the narrower interests of members  Effective media management	The "go to" body for government, regulatory authorities and think tanks  Engages in wide range of economic, business, and social matters
<b>Outcomes</b>  Posicionamiento del IMCP	Not recognized	Key influencers pay little attention  Not seen as adding value to debate	Comment valued by key influencers  Recognized as a legitimate commentator	Comment issued early enough to influence outcomes  Comment valued by key influencers as authoritative and constructive  Regarded highly by the business community	Value recognized by regional and global influencers as well as at a national level  Recognized as: 1. Significant player in shaping societal debates and policies 2. Speaking in the public interest

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**innovation**