

**Pilot Training of Trainers (TOT)
on Accounting for Micro-, Small and Medium-sized Enterprises (MSMEs)**

Language: French

Date: 25 February 2021, 9:00 – 13:00 GMT+1

Summary Report

1. Attendance

The workshop took place online by Zoom Meeting on : 25 February 2021. It was attended by 137 qualified experts in accounting and finance from more than 50 organizations in 18 countries. The full list of participants is attached in Appendix.

2. Objectives and agenda

Micro-, Small and Medium-sized Enterprises (MSMEs) are the backbone of the economy across the globe and one of the major drives for innovation and development. The outbreak of the Covid-19 pandemic has dramatically affected global economy and severely disturbed the financial stability, operations and other aspects of business, among which the MSME sector is hit the hardest. In this situation, access to finance is of paramount importance for the survival of firms. However, MSMEs are less likely to be able to access finance than large firms. One of the reasons is the lack of financial literacy in the MSME sector. Therefore, it is essential to build capacities and improve technical expertise of entrepreneurs and employees in the MSME sector.

Based on its Accounting and Financial Reporting Guidelines for Small and Medium-sized Enterprises (SMEGA Level 3), UNCTAD has developed the Accounting Training Manual for MSMEs focusing on micro and small companies. The initiative aims to improve financial literacy in the MSMEs and to facilitate their access to finance and financial inclusion, including to financial aid in the post COVID-19 resurgence. On 17 December 2020, Pilot Training of Trainers (TOT) workshop targeting accounting and reporting trainers in English-speaking developing countries was delivered. UNCTAD continued to adapt the Training manual for Spanish-speaking developing countries and provided a TOT for those countries. The TOT for Francophone developing countries was planned to help participants learn how to use the training manual, and master the didactical knowledge and skills to deliver such training to entrepreneurs and small companies in the region.

The TOT was conducted in accordance with the following programme:

| <i>Time, GMT+1</i> | <i>Activity</i> |
|--------------------|--|
| 9:00 – 9:15 | Opening remark |
| 9:15 – 9:45 | Objectives of the TOT |
| 9:45 – 10:30 | Module 1: An introduction to accounting |
| 10:30 – 11:15 | Module 2: The accounting cycle |
| <i>Pause</i> | |
| 11:30 – 12:10 | Module 3: The components of financial statements |
| 12:10 – 12:45 | Module 4: Interpretation of financial statements and access to finance for MSMEs |
| 12:45– 13:15 | Interactive discussion and Concluding remarks |

The workshop began with a welcome speech by Ms. Tatiana Krylova, Head of Enterprise Branch at UNCTAD. She gave a brief introduction of the UN Development Account project “Global Initiative towards post-Covid-19 resurgence of the Micro, Small and Medium Enterprises (MSMEs) sector” (MSME surge project), addressed the objectives of initiative, and further highlighted the importance of building capacities to improve financial literacy of entrepreneurs and employees in the MSME sector.

Subsequently Dr. Hubert Tondeur elaborated on the objective of the TOT workshop and made his first presentation on how to utilize <Instruction for Trainers>, the ancillary document to the Training Manual, for qualified trainers to customize and deliver trainings for local entrepreneurs and employees in small business. He then started the presentations on the four modules of the Training Manual. In the presentation of each module, he addressed the connectivity of the contents to MSMEs’ access to finance, and illustrated how to guide entrepreneurs through the accounting theories and complete exercises given based on real-life scenarios. It ended up with a Q&A session and attendees actively participated in the discussion.

3. Comments and questions from participants

The comments and suggestions were collected and summarized based on the conversations and interactive discussions during the workshop.

General comments

- There are too many technical concepts and terms that may result confusing to micro and small business owners.
- I recommend adding the tax issues because of the importance of keeping good accounting to avoid a contingency.
- The examples should be focused on how SMEs need to present their financial information when applying for financing.
- And may be example about cost accounting could be include in the support
- How will we find trainers
- How will be deliver trainings to entrepreneurs
- How will be the trainings organized
- It’s would be nice if we have example under xl

For module 1, participants commented that:

- The importance of separating personal and business expenses in the financial statements for SMEs.
- Presenting practical examples before basic concepts might be confusing or too much difficult
- The difference between cash, revenue and profit needs to be more explained
- The difference between the three financial statements should be emphasised
- Need to illustrate how to apply entries in EXCEL and the use of technological tools for bookkeeping (Excel, and accounting software) should be promoted.

For module 2&3, participants commented that:

- The level of difficulty is may be high for to micro and small business owners....the most part of this are in cash basis accounting...and actually they don't do accounting...

For module 4, participants suggested to:

- Add budgeting method based on best/average/worst scenario

4. Feedback results

At the end of the workshop a feedback questionnaire was given to the participants in order to assess the materials and development of the workshop. Upon completion of the workshop, 45 completed surveys were collected. The results are the following:

1) Gender-composition

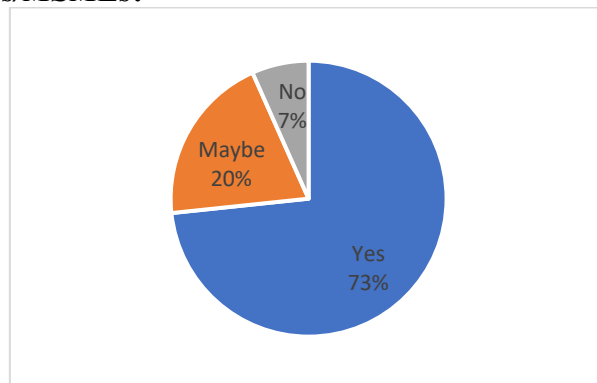
| | |
|--------|----|
| Male | 37 |
| Female | 8 |

2) Country

| | |
|-------------------|----|
| Madagascar | 16 |
| Chad | 8 |
| Senegal | 6 |
| Côte d'Ivoire | 3 |
| Burkina Faso | 3 |
| Guinea | 2 |
| DR Congo | 2 |
| Congo Brazzaville | 2 |
| Benin | 2 |
| Mali | 1 |

3) Would you like to be involved in future training workshops on this matter for entrepreneurs/MSMEs?

| | |
|-------|----|
| Yes | 33 |
| Maybe | 9 |
| No | 3 |



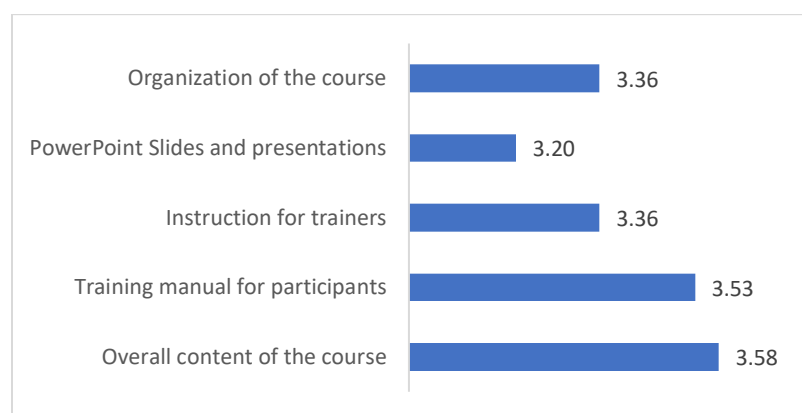
*Question 4&5 below were answered based on spectrum: Excellent=4, Good=3, Average=2, Poor=1; the results shown below are the average score of the answers.

4) *The overall of the course*

Number of people:

| | Excellent | Good | Average | Poor |
|-------------------------------------|-----------|------|---------|------|
| Overall content of the course | 26 | 19 | 0 | 0 |
| Training manual for participants | 26 | 18 | 0 | 1 |
| Instruction for trainers | 18 | 26 | 0 | 1 |
| PowerPoint Slides and presentations | 15 | 25 | 4 | 1 |
| Organization of the course | 19 | 24 | 1 | 1 |

Average scores (out of 4):



5) *Modules*

Number of people:

| Module 1: An introduction to accounting | Excellent | Good | Average | Poor |
|--|-----------|------|---------|------|
| Usefulness to the objectives of the course | 28 | 14 | 0 | 0 |
| Time allotted | 17 | 19 | 6 | 0 |
| Examples given | 14 | 25 | 2 | 0 |

| Module 2: The accounting cycle | Excellent | Good | Average | Poor |
|--|-----------|------|---------|------|
| Usefulness to the objectives of the course | 23 | 19 | 0 | 0 |
| Time allotted | 12 | 23 | 7 | 0 |
| Examples given | 9 | 30 | 2 | 0 |

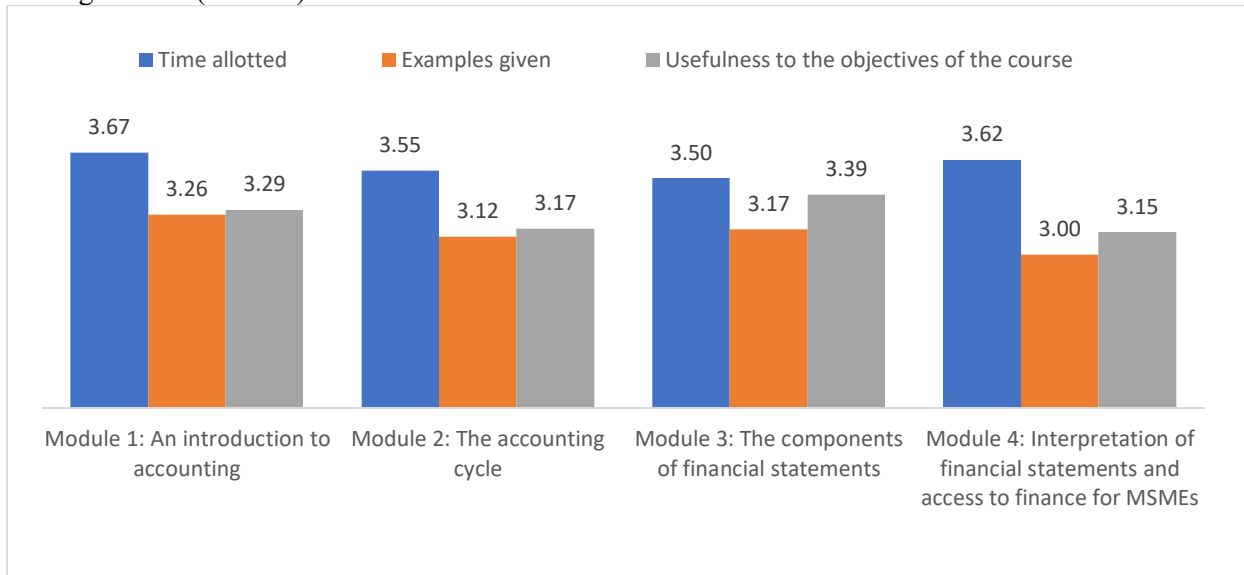
| Module 3: The components of financial statements | Excellent | Good | Average | Poor |
|---|-----------|------|---------|------|
|---|-----------|------|---------|------|

| | | | | |
|--|----|----|---|---|
| Usefulness to the objectives of the course | 21 | 21 | 0 | 0 |
| Time allotted | 14 | 21 | 7 | 0 |
| Examples given | 18 | 21 | 2 | 0 |

Module 4: Interpretation of financial statements and access to finance for MSMEs

| | Excellent | Good | Average | Poor |
|--|-----------|------|---------|------|
| Usefulness to the objectives of the course | 26 | 16 | 0 | 0 |
| Time allotted | 9 | 24 | 9 | 0 |
| Examples given | 10 | 27 | 4 | 0 |

Average scores (out of 4):



6) Specific comments on the course and the materials?

Very good quality of supports and practical training

The training materials are really rich in contents

The trainer need to integrate national tax provisions to respond to possible concerns from the audience

The content of the training is very understandable for entrepreneurs/managers who have not had a background in accounting

It should be adapted to the realities by country, and especially in relation to taxation because taxation influences accounting

It is important if the time allocated is sufficient

Interesting training and quality support. Need for editable documents to make adjustments

We would have to add the tax aspect. Because accounting is influenced by taxation and the fear of many MSMEs is to pay more taxes.

More detailed Power Point presentations to avoid very long comments without reference so that the participants can follow better.

As the support is built around self-entrepreneurship the material presented is satisfactory. For future modules can be better to presented around more noticeable commerce or flagship sector activities to hit the target.

It would have been better if the training took place in person instead of online

Nice initiative for the training of this kind of business.

7) *Other comments*

The reality in our countries in Africa are not the same. The trainings must be adapted to get as close as possible to the reality of these entrepreneurs. They will also have to show the interest they have in moving towards the establishment of an accounting that forces them to become a formal company while the training was also for the informal. It'd be nice to interpret the materials to local languages for a better understanding.

A lot of adaptation to be made in the French context.

We thank you for this interesting training session although the time allotted is limited. We hope to be part of your next sessions.

It is a very unifying initiative for professionals in supporting MSMEs to resurge

Very interesting training but I find that the time is insufficient

Involve accounting experts and the standard-setter in the implementation of the project in each country

The training went very well. Adjustments to the context (accounting system, taxation and legal regulation) are indeed essential.

Accounting professionals are closest partners to entrepreneurs of all categories and sizes of socio-economic activities in the world. Financial assistance (donation or loan) through entrepreneurship training will bring significant wealth to the whole of humanity through the invaluable contribution of UNCTAD.

Would like to get more information on the next steps and the modalities of on-site training.

A very good initiative!

Appendix – List of Participants

| First Name | Last Name | Email | Organization | Job Title | Country | Gender |
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