



AOSSG IFRS Centre of Excellence for a Developing Country

Overview of Participants' Feedback

1. Statistical analysis of participants' assessment of the first TTT is as follows:
 - (i) Was the objective of the TTT achieved:
Yes 16%; Partially 82%; No 3%
 - (ii) Feedback on training style (including design of course):
Excellent 13%; Very good 61%; Good 16%; No comment: 11%
 - (iii) Feedback on length of TTT program:
No longer than two days 18%; Three days 37%; Four days 21%; More than four days 24%
 - (iv) Feedback on time allotted per topic:
Excellent 8%; Very good 53%; Good 39%
 - (v) Is there a need for further TTT sessions:
Yes 55%; Yes but with modifications (see below) 40%; No 5%

2. Other participants' suggested modifications include:
 - (i) the TTT program could be held on Saturdays only or public holidays.
 - (ii) the TTT program could include more topics.
 - (iii) the TTT program could include more localised practical examples/case studies.
 - (iv) the topics of the TTT program could be grouped by category and delivered together, for example, standards relating to presentation (IAS 1, IAS 7, IAS 8), disclosure (IFRS 7, IFRS 8, IFRS 12, IAS 24, IAS 34) and 'measurement adjustments' (all other standards).
 - (v) the materials could be prepared with the assumption that participants have reasonable knowledge of IFRSs/IASs prior to attending the TTT so that the focus of the program is to train future trainers.
 - (vi) time allotted to each topic should be strictly followed.
 - (vii) Nepali IFRS experts could be part of AOSSG trainers/facilitators.
 - (viii) a mix of AOSSG trainers with good command of English is necessary.
 - (ix) the size of the class should be restricted to 20 or 25 participants and NASB should follow up on those participants' scheduled training engagements.