The Development of the Priorities and Policy Programme for Ireland's Presidency of the Council of the European Union 2026

A public consultation issued by the Department of Foreign Affairs and Trade Comments from ACCA to the Department of Foreign Affairs and Trade

12<sup>th</sup> December 2025

REF: TECH-CDR-2293

## **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 have long championed inclusion and today proudly support a diverse community of over 257,900 members and 530,100 future members in 180 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 are strengthening and building a profession that drives a sustainable future for all. Find out more at: www.accaglobal.com

## For further enquiries please contact:

Stephen Noonan
Head of Ireland
Stephen.Noonan@accaglobal.com

Aidan Clifford
Advisory Services Manager
Aidan.Clifford@accaglobal.com

Joe Fitzsimons
Regional Lead Policy and Insights –
EEMA & UK
Joe.Fitzsimons@accaglobal.com

Fiona Murray
Head of EU Public Affairs
Fiona.Murray@accaglobal.com

## Question 1 – What should Ireland choose as the high-level thematic priorities for its Presidency of the Council in 2026?

We propose that the overarching theme of the Irish EU Presidency should be a growing, competitive and inclusive Europe. This theme reflects Ireland's ambition to contribute to a Union that is resilient, forward-looking, and capable of delivering prosperity for all its citizens. In particular, these priorities directly reinforce the EU SME competitiveness agenda by equipping small and medium enterprises with the skills and capabilities needed to thrive in digital transformation and the green transition. Within this overarching vision, a key priority stands out: **investment in education and training**. Our conversations with employers and partners consistently highlight two key areas of acute skills shortages (i) digital and responsible Al adoption, and (ii) sustainability.

This priority and these skills areas are directly aligned with the <u>EU Strategic Agenda 2024 – 2029</u>, specifically under the heading *"A Prosperous and Competitive Europe."* The Agenda highlights the need for:

"Investment in people's skills, training and education throughout their lives and encouragement of talent mobility within the European Union and beyond." This priority underlines the importance of equipping citizens with the right blend of skills to thrive in a rapidly changing labour market. It also reflects the urgency of addressing talent shortages, as evidenced by the 2024 Eurobarometer survey and ACCA's Global Economic Conditions Survey (GECS) in 2025, both of which identify skills gaps as the most pressing risk for businesses. The draft EU Talent Pool Regulation further recognises the accountancy profession as one of 42 critical shortage professions, underscoring the need for targeted investment in education and training.

- (i) "Digital and responsible AI adoption" Ireland's Presidency should highlight the responsible use of digital technologies and artificial intelligence. Innovation and digitalisation are essential drivers of competitiveness. While the importance of an ethical governance frameworks that safeguard citizens and businesses and the need for a clear legal foundation have been expressed elsewhere, there is also a need for training in the development and implementation of digital technologies and artificial intelligence. This is particularly relevant as their use is extended to support the implementation of legislation such as the Omnibus Corporate Sustainability Reporting Directive (CSRD).
- (ii) "Sustainability" Delivering on Europe's twin transitions is central to long-term prosperity. The Presidency should promote policies that help citizens and businesses adapt to sustainability requirements, while ensuring that the workforce has the skills and knowledge to support these changes. A diverse and inclusive workforce is essential to achieving this, and professions such as accountancy play a pivotal role in guiding companies particularly SMEs through evolving EU rules and compliance obligations. Accountancy also play a key role in assisting SME and larger businesses in achieving the competitive advantage that being sustainable brings.

By framing Ireland's Presidency around these priorities, the Council can help deliver a Europe that is competitive, inclusive, and sustainable. This approach not only reflects the EU's strategic vision but also addresses the immediate challenges of talent scarcity, digital transformation, and the green transition. It ensures that citizens, businesses, and communities across the Union experience the benefits of EU membership in tangible and lasting ways.

## Question 2 – Which particular policy areas and legislative proposals should be a focus of work for the Irish Presidency of the Council in 2026? What should the Irish Presidency aim to achieve in these areas?

While impartiality is a defining feature of any Council Presidency, Ireland has an opportunity to shape discussions in ways that reflect both national priorities and the wider needs of the Union.

Education and training stand out as particularly important areas. Ireland's ranking of 33rd out of 35 economies in the <a href="Hays Global Talent Tracker">Hays Global Talent Tracker</a> highlights weaknesses in talent value, labour market flexibility, and education and training systems. This poor performance points to under-investment and misalignment in preparing the workforce for future needs. Supporting evidence from the <a href="Future Skills challenge report">Future Skills challenge report</a> by Skillnet Ireland and the <a href="ACCA Global Talent Trends Europe report 2025">ACCA Global Talent Trends Europe report 2025</a> report reinforces these findings, emphasising the need for modular training, micro-credentials, bootcamps in high-demand areas, enhanced apprenticeship schemes, and stronger partnerships between industry and education providers.

Against this backdrop, the Irish Presidency should aim to advance several related initiatives under the <u>European Commission's Work Programme 2026</u>. These initiatives will help address Europe's talent shortages, strengthen competitiveness, and prepare the Union for future challenges.

- First, under A new era for European Defence and Security, the Presidency should support measures to attract and retain talent that contributes to EU economic growth. This includes advancing reforms to the EU visa strategy and exploring a "28th regime" to foster SME innovation and entrepreneurship. Such measures will help ensure that Europe remains a hub for innovation and entrepreneurship, while addressing critical workforce gaps through access to training.
- Second, under Supporting People and strengthening Europe's social model, Ireland should champion proposals such as the Quality Jobs Act, the Fair Mobility Package, Skills Portability Initiative. These initiatives, alongside a comprehensive Education Package, will strengthen lifelong learning frameworks and ensure that citizens can adapt to changing labour markets. By promoting fair mobility and skills recognition, the Presidency can help create a more inclusive and resilient workforce across Member States.
- Finally, under *Preparing for the Union of tomorrow*, the Presidency should advocate for a modern, flexible, and well-funded EU budget. Clear communication and

accessible funding streams for upskilling, reskilling, and training will be essential to ensure that citizens and businesses can take advantage of opportunities created by the green and digital transitions. By making EU funding more transparent and easier to access, the Presidency can help bridge the gap between policy ambition and practical implementation.

Taken together, these policy areas directly advance the Commission's Work Programme 2026 and respond to Europe's most pressing challenges. By focusing on talent development, fair mobility, and accessible funding, Ireland's Presidency can help deliver a Union that is competitive, inclusive, and prepared for the future.

Question 3 – How can the work of the Council during the term of the Irish Presidency make the most substantial positive impact for people, businesses and communities across the EU?

The Irish Presidency can deliver the most substantial positive impact by ensuring that Council work translates into **tangible improvements in skills, competitiveness, and inclusivity** across the Union. Building on the EU Strategic Agenda 2024–2029, the Presidency should focus on three interlinked areas:

- Empowering people through lifelong learning: By prioritising Council discussions on education, training, and skills portability, the Presidency can help citizens adapt to the green and digital transitions. This includes advancing modular training, microcredentials, and apprenticeships, ensuring that workers at all stages of their careers can retrain and remain employable. Such measures directly address the EU's talent shortages and strengthen resilience in communities.
- Supporting businesses in compliance and innovation: The Presidency can
  facilitate smoother implementation of EU legislation such as the Omnibus CSRD. By
  encouraging dialogue between policymakers and professions like accountancy,
  businesses especially SMEs will gain clarity and confidence in meeting new
  reporting and compliance obligations. This builds transparency and trust in capital
  markets, while also enabling innovation and competitiveness.
- Strengthening communities through inclusivity and mobility: The Presidency should champion initiatives that promote fair mobility, skills recognition, and inclusive labour markets. Communities benefit when citizens can move freely, transfer skills across borders, and access quality jobs. This strengthens the social fabric of the Union and ensures that no region is left behind in the twin transitions.

By focusing Council work on these areas, Ireland can help deliver a Presidency that is not only impartial but also impactful - ensuring that EU citizens, businesses, and communities experience the benefits of membership in their daily lives.

Question 4 – How can we best communicate the values and benefits of EU membership to its citizens and create a sense of ownership, amongst citizens, over Ireland's Presidency of the Council of the EU

To foster a sense of ownership, communication must be **visible, relatable, and personal**. Citizens engage most when they see how EU membership directly improves their lives. The Irish Presidency should therefore highlight initiatives that deliver **tangible benefits**:

- Visibility through skills and training programmes: Just as EU structural funding is
  made visible through signage on infrastructure projects, EU-supported training and
  skills programmes should be clearly branded and promoted. Citizens participating in
  upskilling or reskilling initiatives will see the EU's role in their personal development,
  creating a lasting connection between membership and opportunity.
- Storytelling that connects values to everyday life: Communication should emphasise how EU values solidarity, sustainability, and inclusivity translate into practical benefits. For example, showcasing how EU-backed training enables mid-career transitions and makes abstract policy real and relatable.
- **Engagement through local and digital platforms**: The Presidency should leverage community organisations, universities, and professional bodies to co-host events and campaigns. Digital platforms can amplify these stories, ensuring that citizens across Europe feel part of the Presidency's work.
- Celebrating professional contributions: Professions and trade association provide
  the framework for qualifications and also provide the training opportunities and as
  such play a pivotal role in providing training and upskilling opportunities for EU
  citizens. Highlighting their contribution demonstrates how EU membership
  empowers trusted professions to support businesses and communities.
- Transparency through corporate reporting: Companies should include disclosures
  in their annual reports highlighting investments in education and training, and
  specifying which areas were supported by EU funding. This practice would
  encourage organisations to reflect on their overall education strategy while making
  the EU's contribution visible to stakeholders.

By making EU initiatives visible, personal, and connected to citizens' aspirations, Ireland's Presidency can strengthen public trust and foster a genuine sense of ownership over both the Presidency and EU membership itself.