Public consultation on the Skills Portability Initiative

Public consultation issued by the Directorate-General for Employment, Social Affairs and Inclusion
Comments from ACCA to the European Commission

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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 **252,500 members** and **526,000 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're strengthening and building a profession that drives a sustainable future for all.

Find out more at: www.accaglobal.com

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GENERAL COMMENTS

ACCA welcomes the opportunity to respond to the European Commission's public consultation on the Skills Portability Initiative. We reaffirm our support for the EC's Union of Skills strategy and efforts to facilitate labour mobility. ACCA similarly supports the intent of the three action areas. These broadly cover digitalisation, enhanced recognition processes, and simplified rules for recognising third-country nationals' qualifications. As a truly global accountancy body, we see alignment with ACCA's own global policy priorities. That includes 'Bridging the accountancy skills gap', so that businesses can access the right skills to thrive.

The accounting profession has a vital role to play in advancing the European Union's (EU) green and digital transitions. This includes supporting accountants and businesses understanding of the Omnibus Directive Package and AI Act obligations. ACCA's calls highlighting the importance of clarity and consistency similarly relate to EU Directives relevant to recognition of professional qualifications. The EC's intent to advance harmonisation comes at a pivotal juncture, especially with the pipeline of qualified professionals inadequate to meet the demands of both. This is illustrated in the EC's own research into the declining number of statutory auditors; likewise, ACCA's Global Economic Conditions Survey (GECS). The GECs Employment Index dropped again for Western Europe in Q4 2025, approaching pandemic-era lows.[1]

The dearth of talent is compounded by barriers hindering cross-border mobility. While restrictions to professional access play their part, the main barrier is the diversity of Member State's legal and regulatory frameworks. Professional accountants seeking to practice in another Member State must demonstrate sufficient knowledge of local requirements and ensure they serve the public interest. ACCA holds that professional qualifications obtained in one Member State should be recognised across all EU countries. Alongside responses to specific questions, ACCA makes the following recommendations:

Recommendations

1. **Harmonisation with International Federation of Accountants (IFAC) International Education Standards (IESs):** ACCA advocates use of global frameworks that support international alignment and interoperability. EU alignment with IFAC International Education Standards can boost cross border recognition of qualifications.
2. **Digitise qualification recognition across member states:** Recognition processes should be simplified and digitalised where possible. Alleviate fragmentation by investing in digital tools like EQF and Europass, integrating results of both into a single, transparent platform.
3. **Centralised EU Information Portal:** Develop a multilingual, centralised EU portal with clear, step-by-step guidance for professionals, students, and employers. A multi-lingual portal can positively contribute to an agreed upon taxonomy. Information on key areas, such as compensation measures, should be reliable and continuously updated.

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[1] ACCA policy and insights, *Global Economic Conditions Survey: Q4 2025,* p.6, available here.

4. **Promote fair mobility and inclusive labour markets:** ACCA recommends expansion and alignment of stay-back regimes across Member States, using Ireland's model to retain international graduates and support local economies.

5. **Integrate visa and qualification applications to facilitate access to talent:** A unified system can bring greater predictability and improve the EU's attractiveness globally as a place to work.

6. **Cross border mobility must be accompanied by appropriate safeguards**: Provision of services in another Member State should only occur with appropriate certification from the country of origin and Professional Accounting Organisations (PAO). Cross-border mobility should only be facilitated where such competency is demonstrated.

7. **Promote fair mobility and inclusive labour markets:** ACCA support efforts that encourage greater alignment between National Qualifications Frameworks (NQFs) and the European Qualifications Framework (EQF); likewise, the benefits of regularly updating the former. Ireland's model, including its stay back regime, serves as a model of how alignment can help retain international graduates and support local economies.

Problems/Challenges

To what extent do you consider the following challenges related to skills portability in the EU to be a problem?

	Not a problem at all	A small problem	moderate problem	A big problem	A very big problem
*Employers find it more difficult to understand and trust qualifications obtained in a country other than their own				✓	
*Employers in other countries find it difficult to understand what skills a person has acquired through work experience.				✓	
*The certificates (e.g. micro-credentials) that a person receives after following a short training course have less value for employers who are unfamiliar with the course provider and the training conditions.				✓	
*Qualifications are rarely issued as verifiable digital credentials.				✓	
*Qualifications issued as verifiable digital credentials in one country cannot be easily shared with employers or authorities in other EU countries.				✓	
*Recognition processes for accessing a regulated profession in another country are often lengthy, complex and costly.				✓	
*People who have studied and acquired skills outside the EU do not have a uniform and simple way to get their qualifications recognised and their skills validated to access the EU labour market.				✓	
*Employers in the European Union who want to recruit people from outside of the EU struggle to understand what people can do and/or need to wait for their qualifications to be recognised.				✓	

Do you think there are other issues that make it harder for people to have their skills and qualifications understood, recognised and valued in another country?

o **Yes**

Have you had any personal experiences with any of these challenges, for example, when applying for jobs in a different country, recruiting people from another country or dealing with the recognition of qualifications or validation of skills?

o **Yes**

EU tools

* With which of the following EU tools supporting transparency, comparability and recognition of skills and qualifications are you familiar?

✓	o	**European Qualifications Framework (EQF)**
✓	o	**Europass Framework**
✓	o	**European Skills, Competences, Qualifications and Occupations (ESCO)**
✓	o	**The Professional Qualifications Directive (Directive 2005/36/EC)**
	o	European Quality Assurance in Vocational Education and Training (EQAVET)
	o	Standards and Guidelines for Quality Assurance in European Higher Education Area (ESG)
	o	European Credit Transfer and Accumulation System (ECTS)
	o	Database of External Quality Assurance Results (DEQAR)
✓	o	**National Academic Recognition Information Centres in the European Union (NARIC)**
✓	o	**European Digital Credentials for Learning (EDC)**
✓	o	**Single Digital Gateway and Once-Only technical System (OOTS)**
	o	European Learning Model (ELM)
✓	o	**EU Digital Identity Wallet**
✓	o	**Databases of qualifications from the National Qualifications Frameworks**
	o	Diploma Supplement and Certificate Supplement

EQF and Europass

For professional accountants seeking to practice in another member state, the recognition process is time-consuming and complex. This can be attributed to the continued use of paper-based documents, platforms missing up-to-date information, and delays by public authorities responding to requests. A centralised EU Information Portal with clear, step-by-step guidance would address the challenges that many professionals, students, and employers experience. ACCA believes there is a case for greater investment in the EQF and Europass.[2] The focus would be to improve alignment with national and global frameworks, enabling the integration of results into a single, transparent platform.

The Professional Qualifications Directive (Directive 2005/36/EC)

ACCA welcomes the EC's intention to review and streamline the Directive. We note that the is EC undertaking work which, if successful, could lead to common training frameworks (CTFs) for a wider range of professions. Recognising the potential benefits, ACCA is interested in understanding how it might apply to the accounting profession.

Single Digital Gateway and Once-Only technical System (OOTS)

While acknowledging member states' respective legal frameworks and administrative practices, ACCA has been clear on the need for more coordinated approach toward skills mobility. With many of the present complexities arising due to fragmentation, ACCA recognises the benefits from implementing the OOTS. Those include automating the mapping of evidence types and directly connecting public administrations with authentic data sources.[3]

ACCA acknowledges the EC's 29 January adoption of a new EU Visa Strategy. We support the strategic, innovation-focussed approach to attracting talent. As outlined in our September 2025 submission on the now published strategy, ACCA sees clear value in integrating both visa and qualification applications.[4] Owing to the delays that often arise from separate processes, we recommend development of a single, streamlined application process that covers both.

Databases of qualifications from the National Qualifications Frameworks

Common frameworks and digital platforms provide the basis for mutual recognition of qualifications. However, as highlighted in our response to proposals on a 28th regime, they must be adequately supported and promoted. The usefulness of such systems is undermined when they are not consistently updated. Therefore, ACCA support efforts that encourage greater alignment between NQFs and the EQF.

With post-study work rights varying widely across the EU, ACCA has previously recommend considering aspects of the Irish qualification framework – especially its stay back regime and how it supports retention of international graduates.

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[2] ACCA response to EC (2025), *Call for evidence: EU Visa Policy Strategy*, p. 7.
[3] European Commission, *About OOTS – Once-Only Technical System*, accessed 7 January 2026.
[4] *Call for evidence: EU Visa Policy Strategy*, p. 7.

EU action

To what extent do you think EU-level action is necessary for the following objectives?

	Very necessary	Somewhat necessary	Not very necessary	Not at all necessary	Not sure
*To guarantee that qualifications are transparent and evenly understood across the EU.	✓				
*To facilitate a common system of certification, so that knowledge and skills acquired through short training courses (e.g. micro-credentials) are understood throughout the EU.	✓				
*To guarantee that people can get a certificate that demonstrates what they can do, and that this validation of skills certificate is issued in a common format throughout the EU.	✓				
*To enhance the digitalisation and transnational sharing of qualifications in the EU.	✓				
*To enhance the digitalisation and transnational sharing of skills credentials in the EU (for example, the certificate you get after an official authority has validated your skills, or a diploma).	✓				
*To simplify, modernise and speed up administrative procedures for the recognition of qualifications across the EU.	✓				
*To simplify the way in which people who have acquired qualifications or skills outside the EU can get them recognised in the EU so that they can access the EU labour market.	✓				

Please elaborate

In your view, how important is it for your sector or your country to attract skilled non-EU nationals to address current and future labour market needs?

o **<u>Very important</u>** / Important / Somewhat important / Not important / No opinion

In your view, how important is it in your sector or country to equip workers and employers with reliable tools to identify and demonstrate a person's skills, regardless of how they acquired them (through work or study, etc.)?

o **<u>Very important</u>** / Important / Somewhat important / Not important / No opinion

Please provide further details

ACCA supports introduction of tools allowing workers and employers to demonstrate or check a person's skills. This is especially relevant to applicants with internationally recognised qualifications in shortage occupations like accounting and auditing. In ACCA's recent visa strategy response, we supported the introduction of fast-track channels in such areas. [5]

However, it is essential that no professional service is provided without appropriate accreditation or certification from an individual's country of origin and Professional Accountancy Organisation (PAO). Where such competence and quality are demonstrated, cross-border interaction should be facilitated. ACCA believes that greater mobility must go together with appropriate safeguards. These should ensure high standards of quality, together with maintaining integrity and trust in the profession.

Should new tools/policies/rules be introduced at EU level? Please provide as much detail as possible, including the needs these initiatives would address.

While core accounting knowledge and technical skills are global, tax and company laws continue to be introduced at national level. With most legal texts available only in a Member State's national language, strong language skills remain essential. The scope of activities, training requirements, and professional titles also vary depending on the country a professional accountant is seeking to practice in. ACCA encourages the EC to explore a review of the Accounting Directive (Directive 2013/34/EU), including streamlining procedural rules when recognition is needed.

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[5] <u>ACCA response</u> to EC (2025), *Call for evidence: EU Visa Policy Strategy*, pp.,6-7.

Possible EU-level solutions

Imagine a system where qualifications and training or skills certificates across the EU are issued as verifiable and transparent digital credentials that can be shared, understood and processed across borders. Individuals could share their qualifications with employers or authorities in another country, and these organisations could check their authenticity quickly and securely.

Do you think such a system would lead to cost savings or reductions in administrative burden for any of the groups below?

- o **Individuals / Job seekers**
- o **Employers**
- o **Education or training providers**
- o **Recognition bodies**
- o **Public administrations**
- o Other (please specify below)

What concerns, if any, would you have about EU-level digital credentials for qualifications?

- o Data privacy or security issues
- o Not being legally valid in all countries
- o **Technical complexity or lack of compatibility between systems**
- o **Risk of excluding people with low digital skills or poor internet access**
- o Costs of adopting or using the system
- o **Doubts about who issues or verifies the credentials**
- o Dependence on specific platforms or providers
- o None of the above
- o Other (please specify)

If EU-wide digital credentials for qualifications and skills were available, how likely would you be to use them and/or accept them if someone were to share them with you?

- o **Very likely**
- o Somewhat likely
- o Somewhat unlikely
- o Very unlikely
- o Don't know

If the EU could improve or create new online/digital ways for people to show and share their qualifications, which changes do you think would help the most? (Choose up to three)

- o Providing a database of qualification standards that can be consulted by all.
- o **Ensuring that digital credentials work everywhere in the EU.**
- o **Linking digital credentials to a single secure app or 'digital wallet' for all documents.**
- o Uploading verifiable digital credentials in an EU Digital Identity Wallet.
- o Ensuring easy access to verifiable digital credentials.
- o Making it easy for schools and training providers to issue verifiable digital credentials.
- o **Providing a simple service for employers to check verifiable digital credentials**
- o Offering clear guidance and help for people using verifiable digital credentials.
- o Other (please specify below)

- o **Simple online portals where applicants can submit, track, and manage their applications in one place.**
- o **Automated document-verification tools (e.g. authenticity checks, completeness checks, fraud detection).**
- o Automated translation of documents in other languages
- o Digital pre-screening tools to assess whether recognition is needed and what documents are required.
- o AI-assisted assessment tools to support the analysis of qualifications and identify training gaps.
- o **Automated notification and deadline-alert systems to prevent delays and improve communication.**
- o Other (please specify)

Additional comments

If you wish to add further information - within the scope of this consultation- please do so **here**

Facilitating access to global talent can strengthen business resilience and the EU's broader competitiveness. However, ACCA recognises the societal and contextual factors that impede talent mobility. The respective requirements of Luxembourg and Poland serve as illustrative examples.[6] In Luxembourg's case, employers frequently engage English-speaking professionals for short-term assignments. However, non-EU professionals must obtain a work permit for any form of remunerated activity, including internships. The byproduct is added delays and costs. ACCA members report similar challenges navigating Poland's recognition process. This is exemplified by how international students (from non-EU, non-EFTA, and non-OECD countries) must obtain diploma confirmation from the National Agency for Academic Exchange (NAWA). This can be a months-long undertaking and delay applications.

Best practice insights

To address skills shortages across accounting and auditing, ACCA has called for a series of targeted reforms. Having considered the various approaches, the recommendations represent what ACCA considers best practice. Those include Slovakia's 2024 EU Blue Card revisions, which introduced lower, profession-specific thresholds for accounting roles. This was made in view of current salary requirements often exceeding market rates for entry-and mid-level accountants. ACCA also identifies Ireland's 'stay-back' regime model, especially the extent to which it supports retention of international graduates.[7] Under the Third Level Graduate Scheme, graduate students can receive an extension (Stay Back regime) of their permission to remain in Ireland. To be eligible, students must hold a Bachelor's degree, Master's, or PhD granted by a recognised Irish awarding

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[6] ACCA response to EC (2025), *Call for evidence: EU Visa Policy Strategy*, pp.2-4.
[7] Ibid., p.5.

body. The scheme then allows students to find employment and apply for a General Employment Permit or Critical Skills Employment Permit.

ACCA has emphasised the impact of post-Brexit barriers on mobility. We therefore support negotiations between the EU and UK on a Youth Experience Scheme.[8] We believe the proposed scheme should establish a dedicated framework for mutual recognition. It should also contain streamlined visa pathways and mechanisms that provide simplified access for students.

Participation in focus group

Several focus groups will be organised as part of this initiative's consultation process, and we would welcome your participation. Would you like to be invited to one of these focus groups?

o   **<u>Yes</u>** / No / Maybe, please send me additional information

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[8] <u>ACCA response</u> to EC (2025), *Call for evidence: EU Visa Policy Strategy*, p. 7.