



IFAC Technology Initiatives & Content January 2021 – January 2023



(Yellow Highlight = content since the previous edition)

	
Blockchain	<ul style="list-style-type: none"> • Blockchain Technology: Shaping the Future of the Accountancy Profession (April 2021)
Ethics	<ul style="list-style-type: none"> • Paper 4: Mindset and enabling skills of professional accountants (April 2022) • Paper 3: Identifying and mitigating bias and mis- and disinformation (Feb 2022) • Paper 2: Technology is a double-edged sword with both opportunities and challenges for the accountancy profession (Dec 2021) • Paper 1: Ethical Leadership in an Era of Complexity and Digital Change (Aug 2021) • Ethical Leadership in an Era of Complexity and Digital Change: Event Highlights (May 2021) • Ethical Leadership in an Era of Complexity and Digital Change (Feb 2021)
Other Tech Content	<ul style="list-style-type: none"> • Deploying Emerging Technology to Fight Corruption (January 2023) • Achieving Greater Collaboration, Security and Transparency in Bulgaria’s Exam Preparation Through Digitalization (August 2022) • Digital Transformation & Innovation in Auditing: Insights from a Review of Academic Research (August 2022) • Staff Performance Evaluation in a Virtual Environment & the Hybrid Office (March 2021)



External Resources	<ul style="list-style-type: none">• The apps that boost your communication game• Cyber security resources and support• Data Analytics and Data Visualisation Insights and Guides• Technology spotlights: Learn about technology trends• Technology's impact on the audit• Auditing crypto-assets: Third-party service provider considerations• Ethical leadership in an era of complexity and digital change: Introduction• Tech Trends 2023• Top cybersecurity threats for 2023• Time management skills for technological advances• Crypto-asset mining: An overview and auditor considerations• Are tests of controls needed regarding the ownership assertion?• Jumpstart Your Digital Assets Journey: A Tool for Audit Committees• 2022 Blockchain State of Play• The data-driven audit: AI and automation's impact on audit and auditors' roles• How cyber secure is blockchain technology?• Get digital right: Overcoming barriers to digital transformation• How to manage the cyber security risks lurking within supply chains
 Professional Accountants in Business	
Data Governance	<ul style="list-style-type: none">• Digital Transformation and the Role of Accounting and Finance Professionals in this New Era (December 2022)• Data Sovereignty – An Opportunity or Challenge? (Pg. 10 – PAIB Publication December 2022)• Data management value chain CPA Canada (joint IFAC/CPA Canada webinar, April 2022)• Digital Assets and Cryptocurrencies – A PAIB Perspective (Nov 2021)• Data and the Future-Fit Accountant (May 2021)
 Small and Medium-sized Practices	
Cyber Security	<ul style="list-style-type: none">• Exploring the IESBA Code, A Focus on Technology - Artificial Intelligence (March 2022)• Responding to Cybersecurity Threats: What SMEs and Professional Accountants Need to Know (July 2021)
Ethics	<ul style="list-style-type: none">• Ethics, Technology, and the Professional Accountant in the Digital Age IFAC (April 2021)



Other Tech Content	<ul style="list-style-type: none">• The Benefits and Challenges of Smaller Accountancy Practice Digitisation (January 2023)• Challenges, Initial Steps and Key Resources for Small Firm Digitalization (October 2022)• Insights on Small Firm Specialization with an Enhanced Focus on Business Advisory Services (Feb 2022)• Staff Performance Evaluation in a Virtual Environment & the Hybrid Office IFAC (March 2021)• Future of SMPs: Lessons from the Crisis and Practice Transformation IFAC (March 2021)• Solutions for Staff Onboarding Under Remote Work (Jan 2021) <p><i>Webpage</i></p> <ul style="list-style-type: none">• Welcome to the Fast Future
Podcast Series	<ul style="list-style-type: none">• The Fast Future with IFAC Podcast Series: Episode Four (August 2022)• The Fast Future With IFAC Podcast Series: Episode Three (May 2022)• The Fast Future With IFAC Podcast Series: Episode Two (March 2022)• The Fast Future With IFAC Podcast Series: Episode One (February 2022)
 Accountancy Education	
Other Tech Content	<ul style="list-style-type: none">• Building on the Education Summit's Success to Transform Learning and Development (Jan 2021) <p><i>E Tool</i></p> <ul style="list-style-type: none">• IFAC Accountancy Education E-Tool
 Professional Accountancy Organization Development	
	<p><i>Articles</i></p> <ul style="list-style-type: none">• Deciding on the Right CRM Solution: PAOs Need a CRM That Works for Them (January 2022)• What Are Critical Success Factors for PAO Digital Transformations? (August 2021)• Building Resilience & Value during Uncertain Times: Taking Your PAO from Crisis to Recovery (July 2021)• Why Is a Cloud-based Accounting Migration the Right Choice for PAOs? (July 2021)• Perseverance, Purpose, Power: What Digitalization Means for PAOs (March 2021)• The Paperless Office: Five Steps to Make It a Reality (October 2021)



IFAC & cloudThing's PAO Digital Assessment Tool Series: Part 1–11

- [IFAC & cloudThing's PAO Digital Assessment Tool Part 1: How To Assess Your Organizations Culture & Capability Ahead of a Digital Transformation](#)
- [IFAC & cloudThing's PAO Digital Assessment Tool Part 2: Assessing Your Organization's Vision & Strategies Ahead of a Digital Transformation](#)
- [IFAC & cloudThing's PAO Digital Assessment Tool Part 3: How Close Are You to Adding Automation to Your Business Systems?](#)
- [IFAC & cloudThing's PAO Digital Assessment Tool Part 4: Effective Talent Management Within A PAO](#)
- [IFAC & cloudThing's PAO Digital Readiness Assessment Tool Part 5: Is Your PAO Developing Products & Services Efficiently?](#)
- [IFAC & cloudThing's PAO Digital Assessment Tool Part 6: How To Empower Your Sales & Marketing With New Technologies](#)
- [IFAC & cloudThing's PAO Digital Assessment Tool Part 7: How Are You Driving Digital Engagement Amongst Your Members?](#)
- [IFAC & cloudThing's PAO Digital Assessment Tool Part 8: Are Your Learning & Qualifications Processes Digitally-Led?](#)
- [IFAC & cloudThing's PAO Digital Assessment Tool Part 9: The Role Governance Plays in a Digital Transformation](#)
- [IFAC & cloudThing's PAO Digital Assessment Tool Part 10: Applying Predictive Insights to Your Data \(June 2021\)](#)
- [IFAC & cloudThing's PAO Digital Assessment Tool Part 11: The Role of Change Management in Digital Transformations](#)

Additional Resources

- [IFAC's PAO Digital Readiness Resource Series](#) (YouTube playlist)
- [IFACs PAO Digital Transformation Series microsite](#)

IAASB International Auditing and Assurance Standards Board

Webpages

- [Technology Focus Area webpage](#)
- [IAASB Technology Project Page](#)

Non-Authoritative Guidance

- [Audit Planning When Using Automated Tools and Techniques](#) (December 2021)
- [Addressing Overreliance on Automated Tools and Techniques](#) (March 2021)

Other Content

- [IAASB Digital Technology Market Scan: Robotic Process Automation \(January 2023\)](#)



- [IAASB Digital Technology Market Scan: Homomorphic Encryption \(Oct 2022\)](#)
- [Market Scan #4 - IAASB Digital Technology Market Scan : Natural Language Processing](#) (June 2022)
- [Assurance in the Digital Age](#) (July 2022)
- [Market Scan #2 – IAASB Digital Technology Market Scan: API Access](#) (January 2022)
- [Market Scan #3 – IAASB Digital Technology Market Scan: Artificial Intelligence—A Primer](#) (March 2022)
- [Disruptive Technologies Roundtable Summary](#) (March 2022)
- [Summary of Research into Technology Disruption in Audit and Assurance](#) (January 2021)
- [Market Scan #1 – IAASB Digital Technology Market Scan: Data Standardization](#) (October 2021)

IESBA International Ethics Standards Board for Accountants

- [IESBA Technology Working Group Phase 2 Fact Finding Report](#)
 - [Exploring the IESBA Code: A Focus on Technology](#)
 - [Proposed technology-related revisions to the Code](#) (February 2022)
 - [June 2021 IESBA Working Group Briefing Paper | IFAC \(ethicsboard.org\)](#) (June 2021)
 - [IESBA Technology Initiative Page](#)
- Non-Authoritative Guidance*
- [Ethical Leadership in a Digital Era: Applying the IESBA Code to Selected Technology-Related Scenarios](#) (September 2022)
 - [Exploring the IESBA Code, A Focus on Technology - Artificial Intelligence](#) (March 2022)
- Videos*
- [Ethics for Sustainable Artificial Intelligence Adoption: Connecting AI and ESG](#) (September 2021)
 - [Panel discussion: Ethics for Sustainable Artificial Intelligence Adoption: Connecting AI and ESG](#) (September 2021)
 - [Cybersecurity and the Accounting Profession](#) (September 2021)
 - [Cybersecurity: State of Play](#) (September 2021)
 - [Robotic Process Automation \(RPA\): Transforming the Finance Function](#) (September 2021)
 - [Use of Blockchain in Corporate and Financial Reporting and Regulatory Implications](#) (June 2021)
 - [Blockchain and Internal Control: Relevant Insights and Perspectives](#) (June 2021)
 - [Blockchain and the Accounting Profession: Perspectives from Literature with an Emphasis on Ethics](#) (June 2021)



IPSASB | International Public Sector Accounting Standards Board

- IPSASB monitoring stakeholder input for where 'technology' support may be useful. Currently no dedicated ongoing/identified initiatives raised by stakeholders. Monitoring continues.
- Monitoring potential developments on intangible assets (which could include software and other technology-related assets) at the International Accounting Standards Board. The IASB chair mentioned the topic at a standards-setter conference in September 2021, but no formal additions have been made to their work plan.
- [“2021 Call for Papers- Financial Reporting Impacts of Digitization in the Public Sector”](#) - – No qualifying entries were received on this topic. (December 2021)