



International Accounting
Education
Standards Board

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Committee: International Accounting Education Standards Board (IAESB)
Meeting Location: Bali, Indonesia
Meeting Date: April 9 – 11, 2019
Subject: Information and Communications Technologies Project: Task Force Changes April 10, 2019

1. Revised definition of Information and Communications Technologies (ICT)
 - a. *Information and Communications Technologies - ~~A diverse set of~~ **Established and emerging** technologies, techniques, and processes used to capture, manage, transform, ~~and-or~~ communicate data and information.*

2. Clarification of new Learning Outcome IES 2(h)(vi):
 - a. **EXPOSED:** (vi) Use ICT to communicate with impact and influence others.
 - b. **REVISED:** (vi) ~~Use ICT to~~ Communicate **effectively using ICT with impact and influence others.**

3. *Refer to Appendix in ICT Issues Paper (Agenda Item 2-1):* The following chart shows the breakdown by learning outcome where there were three or less individual comments where the task force determined a change was necessary based on exposure draft responses. The proposed Learning Outcomes marked-for-changes from the extant learning outcomes as presented in the Exposure Draft are provided below with the associated individual comments from respondents.

Proposed Learning Outcomes in ED	Comments Provided	CHANGES 4 10 19
IES 2 (f) (iii) - Apply ICT to support the identification, reporting and management of risk in an organization.	<ul style="list-style-type: none"> • Include “assessment” and “monitoring” (MIA) • The phrase is not understood. (Azua & Brito) • Does ICT need to be explicitly included? (CAANZ) 	<p>Move to IES 2 (h) Apply Explain how ICT to supports the identification, reporting and management of risk in an organization.</p>
IES 2 (i) (i) - Describe the environment in which an organization operates, including the main - primary economic, legal, political, technological , social, technical, international , and cultural forces aspects.	<ul style="list-style-type: none"> • Consider further how different aspects of the environment interact (ACIPA) • Disagree with the removal of “technical” (AICPA) 	<p>IES 2 (i) (i) - Describe the environment in which an organization operates, including the primary economic, legal, regulatory, political,</p>

Proposed Learning Outcomes in ED	Comments Provided	CHANGES 4 10 19
	<ul style="list-style-type: none"> Rather than describing the environment, there may be more benefit to describing the impact the environment has on an organization (BDO) 	<p>technological, social, and cultural aspects.</p>
<p>IES 4 (b) (vi) - Apply ethical principles when accessing, storing, generating, using and sharing data and information.</p>	<ul style="list-style-type: none"> Make this consistent with the similar learning outcome in IES 8 (BDO) Learning outcome is too prescriptive and would potentially require significant change to syllabi (ICAEW) 	<p>IES 4 (b) (vi) - Apply <u>Explain</u> ethical principles when accessing, storing, generating, using and sharing data and information.</p>
<p>IES 8 (l) (i) - Promote audit quality in all activities and compliance with professional and regulatory standards with a focus on protecting the public interest.</p>	<ul style="list-style-type: none"> Refine wording to “professional standards and regulatory requirements” (ICPAU) 	<p>IES 8 (l) (i) - Promote audit quality and compliance with professional <u>standards</u> and regulatory <u>requirements standards</u> with a focus on protecting the public interest.</p>