



International Accounting  
Education  
Standards Board

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**Committee:** International Accounting Education Standards Board (IAESB)  
**Meeting Location:** Radisson Blu Hotel; Nairobi, Kenya  
**Meeting Date:** April 18 - 20, 2018  
**SUBJECT:** **Questions for Stakeholders (4/18)**

The following questions were used with the indicated stakeholders.

#### Global Accounting Alliance

- Which ICT skills do you believe should be demonstrated by your members?
- What types of skills do you expect from your members that are currently not being demonstrated?
- How do you rank the level of importance of each ICT element? Are there other elements you think that should be examined?
- Do you believe behavioral skills needed to demonstrate ICT competence can be taught? How do you cultivate these skills in your training programs?
- What skillsets are the most important for accountants to develop to effectively work in technology led business environments?
- How do you capture and measure whether the important ICT skills are being demonstrated by your members?
- How can the IAESB provide value to your organization in its efforts to have members demonstrate competency in the area of ICT?

#### Financial Executives Institute

- How has your role changed due to current or expected changes in ICT?
- Which ICT skills do you believe provide the most value to your organization?
- What types of skills do you expect from your finance organization that are currently not being demonstrated?
- How have advances in technology changed your training investment approach?
- How do you rank the level of importance of each ICT element? Are there other elements you think that should be examined?
- How do you cultivate behavioral skills needed for ICT competence in your employees/organization?
- What skillsets are the most important for accountants to develop to effectively work in technology led business environments?
- How does your employee performance review process capture and measure whether the important ICT skills are being demonstrated?

Professional Accountants in Business Committee

- How do you cultivate behavioral skills needed for ICT competence in your employees/organization?
- What skillsets are the most important for accountants to develop to effectively work in technology led business environments?
- How does your employee performance review process capture and measure whether the important ICT skills are being demonstrated?

American Accounting Association

- Have your learning objectives and class materials changed as a result of the demand for ICT skills by employers? If so, what are those changes?
- Have your research projects changed as a result of the transformative effects of ICT on business? If so, how?
- Which ICT skills do you believe are the most valuable to the accounting profession?
- How do you rank the level of importance of each ICT element? Are there other elements you think that should be examined?
- Do you believe behavioral skills needed to demonstrate ICT competence can be taught? How do you teach these skills?
- What skill sets are the most important for accountants to develop to effectively work in technology led business environments?

Association to Advance Collegiate Schools of Business

- How do you rank the level of importance of each ICT element for a professional accountant? Are there other elements you think should be examined?
- Are educational institutions responding to the ICT elements?
- How do you expect educational institutions to cultivate behavioral skills needed for ICT competence?
- What trends do you see in institutions' educational curriculum or offerings to address the ICT elements? Do the trends vary by geographic region?
- Are there any education related initiatives or activities your organization is implementing or driving to enhance accountants' ICT skills?
- What skillsets are the most important for accountants to develop to effectively work in technology led business environments?

Member Body

- Have your learning objectives and class materials changed as a result of the demand for ICT skills by employers? If so, what are those changes?
- Have your research projects changed as a result of the transformative effects of ICT on business? If so, how?
- Which ICT skills do you believe are the most valuable to the accounting profession?
- How do you rank the level of importance of each ICT element? Are there other elements you think that should be examined?
- Do you believe behavioral skills needed to demonstrate ICT competence can be taught? How do you teach these skills?
- What skill sets are the most important for accountants to develop to effectively work in technology led business environments?

Targeted Surveys – Questions for Individuals Associated with Other Public Accounting Organizations

- What types of Information & Communication Technology (“ICT”) skills do you expect from your colleagues or employees that are not being demonstrated?
- How has the actual and expected evolution of ICT impacted how you educate your employees and the content of your curricula/materials?
- What skillsets are the most important for professional accountants to develop to effectively work in a technology driven business environment?
- How have changes in your customer’s business due to ICT impacted your work?

Targeted Surveys – Questions for Individuals Associated with a Regulator or Audit Oversight Body

- What types of Information & Communication Technology (“ICT”) skills do you expect from your colleagues or employees that are not being demonstrated?
- To the extent your organization provides guidance to external parties, how has the actual and expected evolution of ICT impacted the guidance you provide?
- What skillsets are the most important for professional accountants to develop to effectively work in a technology driven business environment?
- What are the most important ICT skills to support audit quality?
- What gaps have you observed in ICT skills that have contributed to poor audit quality?

Targeted Surveys – Questions for Individuals Associated with a Small or Medium-sized practice

- What types of Information & Communication Technology (“ICT”) skills do you expect from your colleagues or employees that are not being demonstrated?
- Discuss the challenges you encounter when identifying and learning new skills needed to respond to changes caused by ICT.
- How has the actual and expected evolution of information and communication technology impacted who you recruit and how you train your employees (including changes to the content of your curricula/training materials)?
- What skills are the most important for professional accountants to develop to effectively work in a technology driven business environment?
- How have changes in your client’s business due to ICT impacted your work?
- How have advances in technology changed your training investment approach?

Targeted Surveys – Questions for Sole Practitioners, or Individuals in an Other or Personal Capacity

- How has the actual and expected evolution of information and communication technology impacted your responsibilities as a professional accountant?
- Discuss the challenges you encounter when developing skills needed to respond to changes caused by new technology.
- Do you encounter challenges when discussing new skills needed to respond to changes caused by new technology with clients, customers or other professional accountants? If so, what are they?
- What skills are the most important for professional accountants to develop to effectively work in a technology driven business environment?
- To the extent relevant, how have changes in your client’s business due to ICT impacted your work?