IAESB International Accounting Education Standards Board

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Committee:	International Accounting Education Standards Board
Meeting Location:	Radisson Blu Hotel; Nairobi, Kenya
Meeting Date:	April 18-20, 2018 beginning 9.00 a.m.
SUBJECT:	**Drafting Guidelines for Implementation Support Material - Issues Paper**

INTRODUCTION

1)   The overall purpose of this paper is to present the drafting guidelines for implementation support material to the IAESB for input and adoption.

2)   This paper outlines:

(a)   A brief background on the project.

(b)   Drafting guidelines for implementation support material.

3)   This agenda item contains the following materials:

Agenda Item 9-1 Drafting guidelines for implementation support material.

Agenda Item 9-2 Content layout and visual aids of selected guidance and information material for reference.

Agenda Item 9-3 Web analytics on usage of IES implementation support material.

BACKGROUND

4)   One of the focus areas of the IAESB under the Strategy 2017 - 2021 is the development and maintenance of implementation support material that will increase the awareness and adoption of the IESs.

5)   The IAESB in April 2017 compiled an inventory of implementation support material issued by the Board for the IESs. The support material were in various forms, including Word documents, PowerPoint presentations and videos.

6)   The structure and flow of content for the implementation support material, particularly for publications with a common theme and focus, such as guidance papers, was not fully consistent.

7)   In order to ensure that the most appropriate and effective form of implementation support material was used, and minimise drafting inconsistencies for similar publications, the IAESB tasked the Implementation Support Work Group to develop the Drafting Guidelines for Implementation Support Material.

DISCUSSION

Drafting Guidelines for Implementation Support Material

Preliminary considerations

8) These drafting guidelines are for reference by the IAESB in the preparation of implementation support material developed subsequent to the adoption of the guidelines and will not affect the form and structure of the extant support material.

9) For purposes of the drafting guidelines, implementation support material include all resources aimed for reference by users in implementation of IESs and include guidance papers, staff questions and answers, frequently asked questions (FAQs), study guides, tool kits, other information papers, videos, podcasts and webcasts.

10) In addition to these guidelines, reference to the IFAC Communications Guidelines, consultations with the IFAC Communications Group and the IAESB Stakeholders Engagement and Communications Group (SEC) are advised during the selection of the communication vehicle and drafting of the content.

11) Where no formal guidelines exist from IFAC or the IAESB on the use of a particular communication vehicle, reference to other conventions/industry practices is advised.

Specific Considerations

<u>Selection of a communication vehicle</u>

12) In selecting a communication vehicle the following guidelines would be considered:

(a) The ideal structure and form of implementation support material is dependent on many factors, including the nature of content, purpose of the implementation support, the target audience, resources availability, urgency of the communication and availability and nature of related support material.

(b) Identify the target audience of the support material – distinguish between primary and secondary audiences, such as IFAC member organizations; professional accountants; aspiring professional accountants; the accountancy profession, including Academia, Public Accounting Firms, Regulators, and Government Agencies; and the public.

(c) Determine what communication vehicle(s) (such as report, discussion/ thought paper, briefing, webcast, video, survey summary, brochure, review of literature, point of view, FAQs and so on) fits with the nature of information and message to be delivered to the target audience.

(d) Where a publication is to be used, determine whether it will be formatted to exist as a HTML document or hard copy. Online documents tend to contain more visual aids and other customisations to fit the target audience needs.

(e) Consult with the IFAC Communications Group and the IAESB Stakeholder Engagement and Communications (SEC) Group on the audience, messaging and choice of communication vehicle.

Content layout

13) The application of these guidelines will depend on the nature of the communication vehicle. The provisions below mainly relate to support material in form of publications and similar forms.

(a)   Preface. The following may be included:

- Issuer of the implementation support material (IAESB).

- Purpose of the implementation support material.

- Acknowledgements of any partnership(s) in developing the publication.

- Intended users of the support material, categorised as primary and secondary where appropriate.

- Assumptions and limitations of scope. The following may be cited:

  - It is assumed that users of the material will already have knowledge of the specific IES under reference.

  - The material is issued for information purposes only and is non-authoritative.

  - The material does not address all aspects of the standard, and should not be used for the purposes of determining or demonstrating compliance with the IES.

  - The material does not override national laws and regulations in a particular jurisdiction.

A cautionary note may also be included that the examples used may not be appropriate in all jurisdictions, and that users should utilise the material in light of their professional judgment and the factors and circumstances involved in each case.

- Invitation for submission of any comments and feedback on the material and how such feedback should be channelled.

- How other support material on the subject area may be accessed, for example by providing relevant web links.

- Disclaimer that:

  - the material is not intended to be a substitute for reading and understanding the IES.

  - IFAC disclaims any responsibility or liability that may occur, directly or indirectly as a consequence of the use and application of the material.

- Copyrights and trademarks.

(b)   How to use the material; this may include a brief on overall content layout, complementary reference material and any requirements for reproduction, translation or adaptation of the material.

(c)   Table of Contents.

(d)   Executive summary (major conclusions/findings and recommendations, tone of text and simplification).

(e)   Introduction (background, overview of content, organisation of the chapters).

(f)   Major Themes/Sections (discussion of process, findings).

(g)   Conclusions and Recommendations /way forward.

(h)   References and Glossary.

(i)   Appendices: Definitions; Useful Resources and Tools.

Use of visual aids

14)   Visual aids provide greater emphasis and draw attention, with a purpose. They should however be used in moderation. Some of the examples include:

(a)   Pictures (Head Shots, Action Shots, Publication Cover page, hand-drawn graphics, sticky notes).

(b)   Text Boxes (Action Steps, Company/Organization Examples, Definitions, Concepts in Practice, Checklists and Side Bars, Quotes, Summary Content).

(c)   Figures (Graphs, Pie charts, Diagrams).

(d)   Tables, Charts and Schedules.

(e)   Graphics (icons).

Branding

15)   Branding considerations include:

(a)   Implementation support material should be sufficiently branded for ease of recognition and linkage with the IAESB.

(b)   Consult with the IFAC Communications Group on branding.

Other considerations

16)   Other considerations include:

(a)   Consult the relevant standards and the Framework material prior to writing related support material.

(b)   Use the defined glossary terms appropriately:

- Do not attempt to rewrite/adapt/interpret wording

- Expand upon, but don't contradict, the IES and related terms.

(c)   Avoid using the language of requirements in support material - in particular, avoid the terms "must", "should", "ensure".

(d)   For Personal Perspectives write-ups and similar articles, be more informal, avoid technicalities but ensure that the objective/requirements of the standard are accurately represented.

(e)   Use of Tables

- Consider using tables to present lists or other more complex data

- Each table to be numbered and have a title, such as Table 1 - Title

- Use a consistent table style throughout the document

- Bold text for table headings

- Where using content from other sources, consider copyright permission issues.

(f)   Use of graphics

- Consider using graphics to present complex information or concepts

- Each graphic to be numbered and have a title such as Figure 1 - Title

- Try to ensure consistent graphic style throughout the document

- Consider use of graphic design assistance for graphic production

- Where using content from other sources consider copyright permission issues.

(g)   Writing style

- Use short sentences and organise content into paragraphs to support flow of content

- Use plain language throughout to aid comprehension and translation

- Write in the active voice rather than the passive voice

- Use of headings/sub-headings - establish consistent style and hierarchy and use throughout document.

(h)   Digital/online considerations

- Consider use of hyper linking within table of contents and document content to enable easy navigation

- Tagging documents - discuss taxonomy for IAESB content with SEC Group.

(i)   No additional requirements or interpretations to the IESs should be introduced in the support material.

(j)   Clear milestones, timelines and resource requirements should be identified for the development and release of the implementation support material.

(k)   Mechanisms for regular review of implementation support material for purposes of relevance and validity should be put in place.

Action Requested:

1.   Do you agree with the proposed drafting guidelines for implementation support material? If not, what are your suggestions for improvement?

2.   Do you have any additional recommendations on the proposed drafting guidelines for implementation support material?

PROPOSED WAY FORWARD

17)   The input from the IAESB on this Issues Paper shall inform the ISWG on whether there are any critical amendments needed on the drafting guidelines for implementation support material.

18)   The drafting guidelines for implementation support material shall upon approval by the IAESB be used as a reference by the Board and its various task forces in developing implementation guidance material for IESs.