

**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:** **Content Layout and Visual Aids of Selected Guidance and Information Material (4/18)**

**CONTENT LAYOUT AND VISUAL AIDS OF SELECTED GUIDANCE AND INFORMATION MATERIAL**

Type of Communication	Content	Visual Aids
<p><b>IAASB Guidance</b> Guide to Using ISAs in the Audits of Small and Medium-Sized Entities <a href="http://www.ifac.org/content/guide-using-isas-audits-small-and-medium-sized-entities-third-edition">http://www.ifac.org/content/guide-using-isas-audits-small-and-medium-sized-entities-third-edition</a></p>	<p>Preface Request for comments How to use the Guide Core Concepts</p> <ul style="list-style-type: none"> <li>- Ethics, ISAs and Quality Control</li> <li>- Materiality and Audit Risk</li> <li>- Responding to assessed risks</li> <li>- Summary of other ISA requirements</li> <li>- Audit documentation</li> <li>- Forming an opinion on financial statements</li> </ul>	<p>Figures Graphics Textboxes</p>
<p><b>IAASB Guidance</b> Implementation of the Clarified International Standards on Auditing (ISAs) <a href="http://www.ifac.org/publications-resources/implementation-clarified-international-standards-auditing-isas">http://www.ifac.org/publications-resources/implementation-clarified-international-standards-auditing-isas</a></p>	<p>Preface Introduction Key findings</p> <ul style="list-style-type: none"> <li>Phase One: Pre-implementation monitoring</li> <li>Phase Two: Post-implementation monitoring</li> </ul> <p>End notes Key contacts</p>	<p>Pictures</p>

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<p><b>IAASB Guidance</b>  Guide to Review Engagements  <a href="https://www.ifac.org/publications-resources/guide-review-engagements">https://www.ifac.org/publications-resources/guide-review-engagements</a></p>	<p>Preface</p> <p>How to use this guide</p> <ul style="list-style-type: none"> <li>- Introduction</li> <li>- Content and organization</li> </ul> <p>What is a review engagement</p> <ul style="list-style-type: none"> <li>- The fundamentals</li> <li>- Uses and benefits</li> <li>- The elements</li> </ul> <p>Accepting</p> <ul style="list-style-type: none"> <li>- Is the firm ready</li> <li>- Can the engagement be accepted or continued</li> </ul> <p>Planning</p> <ul style="list-style-type: none"> <li>- Ongoing communications</li> <li>- Understand the entity</li> </ul> <p>Performing</p> <ul style="list-style-type: none"> <li>- Perform procedures</li> <li>- Evaluate evidence</li> </ul> <p>Reporting</p> <ul style="list-style-type: none"> <li>- Forming an appropriate opinion</li> <li>- Modified conclusions</li> </ul> <p>Appendices</p>	<p>Charts</p> <p>Graphics</p> <p>Tables</p> <p>Textboxes</p>
<p><b>IESBA Guidance</b>  Staff Questions and Answers:  Implementing the Code of Ethics – Part II  <a href="https://www.ifac.org/publications-resources/iesba-staff-questions-and-answers-implementing-code-ethics-part-ii">https://www.ifac.org/publications-resources/iesba-staff-questions-and-answers-implementing-code-ethics-part-ii</a></p>	<p>Preface</p> <p>Questions and Answers</p> <ul style="list-style-type: none"> <li>- Materiality</li> <li>- Partner rotation</li> <li>- Public interest entities</li> <li>- Network firms</li> <li>- Reasonable and informed third party</li> </ul>	<p>Tables</p>

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<p><b>IPSASB Consultation Paper</b> Accounting for Revenue and Non-Exchange Expenses <a href="https://www.ifac.org/publications-resources/accounting-revenue-and-non-exchange-expenses">https://www.ifac.org/publications-resources/accounting-revenue-and-non-exchange-expenses</a></p>	<p>Executive Summary Request for comments Guide for respondents Introduction</p> <ul style="list-style-type: none"> <li>- Drivers for this project</li> <li>- Scope and interaction with other projects and pronouncements</li> <li>- Consultation paper structure</li> </ul> <p>Current revenue recognition standards Analysing public sector transactions with reference to performance obligations Revenue transactions; revenue approaches Current IPSAS 23 Issues Non-exchange expenses Measurement Appendix I – Advantages and disadvantages of revenue approaches Appendix II – Illustrative examples</p>	<p>Graphics Tables Textboxes</p>
<p><b>IPSASB</b> Staff Questions and Answers – The Application of the Concept of Materiality to the Preparation of Financial Statements <a href="https://www.ifac.org/publications-resources/ipsasb-staff-questions-and-answers-materiality">https://www.ifac.org/publications-resources/ipsasb-staff-questions-and-answers-materiality</a></p>	<p>Preface Background Questions and Answers</p> <ul style="list-style-type: none"> <li>- How is materiality defined in IPSAS</li> <li>- Do I have to follow the recognition and measurement requirements of IPSAS in all cases</li> <li>- Do I have to include all the disclosures required by IPSAS</li> <li>- Where can I find more information about materiality</li> </ul>	<p>None</p>

Type of Communication	Content	Visual Aids
<p><b>PAIB Report</b>  <a href="#">Developing a Future-Ready Profession</a></p>	<p>PAIB Committee Chair's Message  Main Themes  Technology's Impact on the Finance Function and Accountants in Business  The Changing Role of Finance Leadership  Integrating Risk into Decision Making  Creating and Communicating Value Creation through Integrated Reporting  Case Study: CPA Canada and Adapting to Climate Change  The New Media Landscape  Additional News and Updates</p>	<p>Picture (Head Shot),  Picture (Action Shot),  Side Bar (Content);  Picture of Cover Page of a Reference PAIB Publication, Picture of Charts/Sticky Notes, Hand-Drawn graphics, Figure on Survey Results</p>
<p><b>PAIB Report</b>  <a href="#">Report of the September 2016 PAIB Committee Meeting and Actions for PAOs</a></p>	<p>PAIB Committee Chair's Message  Enhancing Audit Quality from a PAIB Perspective  Integrating Risk into Decision Making  Trends Impacting the Finance Function: A Focus on Technology  Creating and Communicating Value Creation through Integrated Reporting  The Accountancy Profession's Contribution to the UN Sustainable Development Goals</p>	<p>Side Bar (Contents),  Text Box, Picture (Action Shot), Text Box (e.g., Actions for PAOs), Scenarios, Hand-Drawn graphics, Page of a Reference IFAC Publication,</p>
<p><b>PAIB Guidance</b>  <a href="#">Engaging Professional Accountants in Business: How to Build a More Relevant PAO and Profession</a>  PAO Capacity Building Series</p>	<p>Table of Contents  Introduction  Accountants in Business: Part of Our Profession  The Roles They Perform  The Importance of Engaging Professional Accountants in Business  A Way Forward For PAOs  Establishing Your Professional Accountants in Business Group: Steps and Guiding Principles  Case Study: Institute of Chartered Accountants of Pakistan</p>	<p>Text Boxes (Quotes, action steps), Figures (Pie charts), Colored text boxes</p>

Type of Communication	Content	Visual Aids
<p><b>PAIB Guidance</b>  <a href="#">Materiality in Integrated Reporting</a>            Guidance for the Preparation of Integrated Reports</p>	<p>About Integrated Reporting            Acknowledgments            Table of Contents            Executive Text            Exploring Basic Concepts            Determining Materiality            Appendix</p>	<p>Text Boxes (e.g., Definitions, Concepts in practice), Figures, Tables, Checklists</p>
<p><b>PAIB Thought Paper</b>  <a href="#">Creating Value with Integrated Thinking</a></p>	<p>Table of Contents            Introduction            Creating Value with Integrated Thinking: A Step Toward Communicating Value with Integrated Reporting            The Roles of Professional Accountants            Integrated Thinking Through the Eyes of the CFO and Finance Function            Useful Resources</p>	<p>Text Boxes, Figures, Graphic</p>
<p><b>PAIB Briefing</b>  <a href="#">Accounting for Sustainability. From Sustainability to Business Resilience</a>            E-paper Flip</p>	<p>Accountants will save the world            Laying the Groundwork            Linking Sustainability to Business Resilience            Why is Sustainability Important to Business Resilience            Looking Outward            Does Integrating Sustainability Lead to Better Performance            Do Investors Care about Sustainability            Are Professional Accountants Addressing Sustainability            Making a Difference: What Can Professional Accountants in Business Do?</p>	<p>Figure, Graphic, Text Boxes, Table (Matrix)</p>

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<p><b>PAIB Thought Paper</b>  <a href="#">From Bolt-on to Built-in</a>  <a href="#">Managing Risk as an Integral Part of Managing an Organization</a>  E-paper Flip</p>	<p>Table Of Contents  Introduction  The Roles Of Professional Accountants In Business  The Importance Of Managing Risk Effectively  The Importance Of Integrating Risk Management  Considerations For Integrating The Management Of Risk  Managing Risk As An Integral Part Of Managing An Organization  Appendix A: Definitions  Appendix B: Resources</p>	<p>Text Boxes (e.g., Company examples, Actions) Table, Figures, Graphic</p>
<p><a href="#">IFAC Global SMP Survey: 2016 Results</a></p>	<p>Executive Summary  Table of Contents  Introduction  Respondents At A Glance  Challenges Facing SMPs  Factors Impacting SMPs Over Next Five Years  SMP Performance In 2016  SMP Outlook For 2017  Business Advisory And Consulting Services  Challenges Facing SME Clients  Acknowledgments</p>	<p>Graphics (icons), Picture of Cover Page of a Reference PAIB Publication, Figures (Pie&amp; Bar charts, colored text boxes), Graphics, Tables</p>
<p><a href="#">IFAC Global SMP Survey: 2016 Summary</a></p>	<p>2016 IFAC Global SMP Survey By The Numbers  SMPs Face Many Challenges  Additional Challenges  Top Environmental Impacts  SMP Performance In 2016  SMP Outlook For 2017  Business Advisory And Consulting Services  Challenges Facing SME Clients  Scope &amp; Respondents  IFAC Related Resources</p>	<p>Graphics (icons), Pictures of Cover Page of a Reference PAIB Publication, Figures (Pie&amp; Bar charts, colored text boxes), Graphics, Tables</p>

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<p><b>SMP Brochure</b>  <a href="#">Choosing the Right Service</a>  <a href="#">Comparing Audit Review, Compilation and Agreed-Upon procedures Services</a></p>	<p>Introduction  Audit  Review  Compilation  Agreed-Upon Procedures</p>	<p>Graphics (icons), Table, Text Box</p>
<p><b>SMP Review of the Literature</b>  <a href="#">The Role of SMPs in Providing Business Support to SMEs New Evidence</a></p>	<p>Table of Contents  Executive Summary  Introduction  Section 1—Characteristics Of SMEs  Section 2—Determinants Of SME Demand For Business Advice  Section 3—Characteristics Of SMPs  Section 4—Accountants’ Roles And Competencies  Section 5—Organization Of SMPs  Section 6—Accountants As SME Advisors  Section 7— Types Of Services Provided By SMPs  Section 8—Interaction Between SMEs And SMPs  Section 9—SMPs’ Marketing Practices  Section 10—Networking And Referrals  Section 11—Role Of Professional Organizations In Development Of SME-SMP Relationship  Section 12—Conclusion And Future Research Avenues  References  Appendix 1—An Overview Of Empirical Evidence Addressing SMPs  Provision Of Advisory Services To SMEs  Appendix 2—Examples Of Reports Issued By Professional Accountancy Or Other Organizations On SMEs, SMPs, And SME-SMP Interaction</p>	<p>Text Boxes (e.g., Quotes, highlights, summaries), Tables</p>

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<p><b>CGMA Report</b>  <a href="#">Business Analytics and Decision Making</a>  <a href="#">The Human Dimension</a></p>	<p>Introduction  Table of Contents  Dimensional analysis  Real-world analytics – case studies  Challenges in working with data  Implications for management accountants  Business Analytics – lessons learned  Conclusion  References  Further Resources</p>	<p>Text boxes; graphics,  Figures</p>
<p><b>PWC Point of View</b>  <a href="#">Tomorrow's World</a>  <a href="#">A revolution begins</a></p>	<p>Introduction  Contents  Executive summary  Section 1: The future ecosystem of information and trust  Section 2: How we'll get there – the pathway to tomorrow  Section 3: How the ecosystem will change what we do  Section 4: preparing for the new world  Acknowledgments</p>	<p>Pictures, Side-bar text boxes, Figures, Textboxes</p>
<p><b>PWC Report</b>  <a href="#">Sizing the Prize</a>  <a href="#">What's the real value of AI for your business and how can you capitalize?</a></p>	<p>Defining AI  Contents  Introduction  Big prize, big impact  AI Impact Index  Realising the potential  Conclusion  Helping your business to make the most of AI  Glossary  The basis for our analysis</p>	<p>Pictures, sidebar textboxes, graphics, Textboxes, Sidebar quotes, figures, graphics, Tables</p>



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<p><b>OECD Report</b>  <a href="#">Trust and Public Policy How Better Governance Can Help Rebuild Public Trust</a></p>	<p>Foreword            Acknowledgements            Table of Contents            Executive Summary Key Findings            Chapter 1 What Drives Public Trust? Identifying The Policy Levers            Introduction, Conclusion, Notes, References, Further Reading            Chapter 2 The Influence Of Integrity On Public Trust            Chapter 3 Responding To Citizens' Needs: Public Services And Trust            Chapter 4 Regulation, Fairness And Trust            Chapter 5 Trust And Budgeting: meeting The Challenge Of Competence And Values            Chapter 6 Open Government: How Transparency And Inclusiveness Can Reshape Public Trust            Chapter 7 Who Earns The Trust Of Citizens And Why: Experiences From The Private Sector            Chapter 8 Trust And Access To Justice            Annex</p>	<p>Text Box (Summary),            Tables, Figures,</p>