




## IFAC Technology Initiatives & Content

### September 2020 – September 2022

(Yellow Highlight = content since the previous edition)

	
Blockchain	<ul style="list-style-type: none"> <li>• <a href="#">Blockchain Technology: Shaping the Future of the Accountancy Profession</a> (April 2021)</li> </ul>
Ethics	<ul style="list-style-type: none"> <li>• <a href="#">Paper 4: Mindset and enabling skills of professional accountants</a> (April 2022)</li> <li>• <a href="#">Paper 3: Identifying and mitigating bias and mis- and disinformation</a> (Feb 2022)</li> <li>• <a href="#">Paper 2: Technology is a double-edged sword with both opportunities and challenges for the accountancy profession</a> (Dec 2021)</li> <li>• <a href="#">Paper 1: Ethical Leadership in an Era of Complexity and Digital Change</a> (Aug 2021)</li> <li>• <a href="#">Ethical Leadership in an Era of Complexity and Digital Change: Event Highlights</a> (May 2021)</li> <li>• <a href="#">Ethical Leadership in an Era of Complexity and Digital Change</a> (Feb 2021)</li> </ul>
Other Tech Content	<ul style="list-style-type: none"> <li>• <a href="#">Achieving Greater Collaboration, Security and Transparency in Bulgaria's Exam Preparation Through Digitalization</a> (August 2022)</li> <li>• <a href="#">Digital Transformation &amp; Innovation in Auditing: Insights from a Review of Academic Research</a> (August 2022)</li> <li>• <a href="#">Staff Performance Evaluation in a Virtual Environment &amp; the Hybrid Office</a> (March 2021)</li> <li>• <a href="#">Solutions for Staff Onboarding under Remote Work</a> (Dec 2020)</li> <li>• <a href="#">Accountancy Skills Evolution: Impact of COVID-19 &amp; the Path Forward</a> (Nov 2020)</li> <li>• <a href="#">Redefining the Finance Function with Job Redesign</a> (Sept 2020)</li> <li>• <a href="#">Online Examinations During Covid- 19: How MonICPA Turned Disruption into an Opportunity</a> (Sept 2020)</li> <li>• <a href="#">CA ANZ's Rapid Move to Online Exams and Beyond—A Case Study of Six Weeks from Start to Delivery</a> (Sept 2020)</li> <li>• <a href="#">Staging a Successful Virtual Conference - Tips &amp; Tricks</a> (Sept 2020)</li> <li>• <a href="#">From Essential to Indispensable: Five Steps to Navigating the COVID-19 Storm</a> (Aug 2020)</li> </ul>



External Resources	<ul style="list-style-type: none"> <li>• <a href="#">Tech Trends 2022</a></li> <li>• <a href="#">Digital assets: what are the accounting issues? (August 2022)</a></li> <li>• <a href="#">How can blockchain technology build trust? (August 2022)</a></li> <li>• <a href="#">Accountancy revolutions: How the profession needs to respond to technology and sustainability</a></li> <li>• <a href="#">The heavier lifting that technology can accomplish for CPAs (August 2022)</a></li> <li>• <a href="#">Insights from SME Accountants: Practitioners Help SMEs Go Green (July 2022)</a></li> <li>• <a href="#">Artificial intelligence: Cheat sheet</a></li> <li>• <a href="#">Technology's impact on the audit</a></li> <li>• <a href="#">Accounting for Sustainability (A4S): Social and human capital accounting</a></li> </ul>
	 <b>Professional Accountants in Business</b>
Data Governance	<ul style="list-style-type: none"> <li>• <a href="#">Data management value chain   CPA Canada</a> (joint IFAC/CPA Canada webinar, April 2022)</li> <li>• <a href="#">Digital Assets and Cryptocurrencies – A PAIB Perspective (Nov 2021)</a></li> <li>• <a href="#">Data and the Future-Fit Accountant</a> (May 2021)</li> </ul>
	 <b>Small and Medium-sized Practices</b>
Cyber Security	<ul style="list-style-type: none"> <li>• <a href="#">Exploring the IESBA Code, A Focus on Technology - Artificial Intelligence</a> (March 2022)</li> <li>• <a href="#">Responding to Cybersecurity Threats: What SMEs and Professional Accountants Need to Know</a> (July 2021)</li> </ul>
Ethics	<ul style="list-style-type: none"> <li>• <a href="#">Ethics, Technology, and the Professional Accountant in the Digital Age   IFAC</a> (April 2021)</li> </ul>
Other Tech Content	<ul style="list-style-type: none"> <li>• <a href="#">Insights on Small Firm Specialization with an Enhanced Focus on Business Advisory Services</a> (Feb 2022)</li> <li>• <a href="#">Staff Performance Evaluation in a Virtual Environment &amp; the Hybrid Office   IFAC</a> (March 2021)</li> <li>• <a href="#">Future of SMPs: Lessons from the Crisis and Practice Transformation   IFAC</a> (March 2021)</li> <li>• <a href="#">Solutions for Staff Onboarding Under Remote Work</a> (Jan 2021)</li> </ul> <p>Webpage</p> <ul style="list-style-type: none"> <li>• <a href="#">Welcome to the Fast Future</a></li> </ul>
Podcast Series	<ul style="list-style-type: none"> <li>• <a href="#">The Fast Future with IFAC Podcast Series: Episode Four</a> (August 2022)</li> <li>• <a href="#">The Fast Future With IFAC Podcast Series: Episode Three</a> (May 2022)</li> </ul>



	<ul style="list-style-type: none"> <li>• <a href="#">The Fast Future With IFAC Podcast Series: Episode Two</a> (March 2022)</li> <li>• <a href="#">The Fast Future With IFAC Podcast Series: Episode One</a> (February 2022)</li> </ul>
	 <b>Accountancy Education</b>
Other Tech Content	<ul style="list-style-type: none"> <li>• <a href="#">Building on the Education Summit's Success to Transform Learning and Development</a> (Jan 2021)</li> </ul> <p><i>E Tool</i></p> <ul style="list-style-type: none"> <li>• <a href="#">IFAC Accountancy Education E-Tool</a></li> </ul>
	 <b>Professional Accountancy Organization Development</b>
	<p><i>Articles</i></p> <ul style="list-style-type: none"> <li>• <a href="#">Deciding on the Right CRM Solution: PAOs Need a CRM That Works for Them</a> (January 2022)</li> <li>• <a href="#">What Are Critical Success Factors for PAO Digital Transformations?</a> (August 2021)</li> <li>• <a href="#">Building Resilience &amp; Value during Uncertain Times: Taking Your PAO from Crisis to Recovery</a> (July 2021)</li> <li>• <a href="#">Why Is a Cloud-based Accounting Migration the Right Choice for PAOs?</a> (July 2021)</li> <li>• <a href="#">Perseverance, Purpose, Power: What Digitalization Means for PAOs</a> (March 2021)</li> <li>• <a href="#">The Paperless Office: Five Steps to Make It a Reality</a> (October 2021)</li> <li>• <a href="#">Digital Readiness: PAOs Can Build Upon Our Trusted Position</a> (November 2020)</li> </ul> <p><i>IFAC &amp; cloudThing's PAO Digital Assessment Tool Series: Part 1–11</i></p> <ul style="list-style-type: none"> <li>• <a href="#">IFAC &amp; cloudThing's PAO Digital Assessment Tool Part 1: How To Assess Your Organizations Culture &amp; Capability Ahead of a Digital Transformation</a></li> <li>• <a href="#">IFAC &amp; cloudThing's PAO Digital Assessment Tool Part 2: Assessing Your Organization's Vision &amp; Strategies Ahead of a Digital Transformation</a></li> <li>• <a href="#">IFAC &amp; cloudThing's PAO Digital Assessment Tool Part 3: How Close Are You to Adding Automation to Your Business Systems?</a></li> <li>• <a href="#">IFAC &amp; cloudThing's PAO Digital Assessment Tool Part 4: Effective Talent Management Within A PAO</a></li> <li>• <a href="#">IFAC &amp; cloudThing's PAO Digital Readiness Assessment Tool Part 5: Is Your PAO Developing Products &amp; Services Efficiently?</a></li> <li>• <a href="#">IFAC &amp; cloudThing's PAO Digital Assessment Tool Part 6: How To Empower Your Sales &amp; Marketing With New Technologies</a></li> <li>• <a href="#">IFAC &amp; cloudThing's PAO Digital Assessment Tool Part 7: How Are You Driving Digital Engagement Amongst Your Members?</a></li> </ul>



- [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)
- [IFAC's 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)
- [Using Automated Tools and Techniques when Identifying Risks of Material Misstatement](#) (November 2020)
- [Using Automated Tools and Techniques in Audit Procedures](#) (September 2020)
- [Audit Documentation when Using Automated Tools and Techniques](#) (Apr 2020)

*Other Content*

- [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)



	<div> <div>IESBA</div> <div>International Ethics Standards Board for Accountants</div> </div>
	<ul style="list-style-type: none"> <li>• <a href="#">Proposed technology-related revisions to the Code</a> (February 2022)</li> <li>• <a href="#">June 2021 IESBA Working Group Briefing Paper   IFAC (ethicsboard.org)</a> (June 2021)</li> <li>• <a href="#">IESBA Technology Initiative Page</a></li> </ul> <p><i>Non-Authoritative Guidance</i></p> <ul style="list-style-type: none"> <li>• <a href="#">Ethical Leadership in a Digital Era: Applying the IESBA Code to Selected Technology-Related Scenarios (September 2022)</a></li> <li>• <a href="#">Exploring the IESBA Code, A Focus on Technology - Artificial Intelligence</a> (March 2022)</li> </ul> <p><i>Videos</i></p> <ul style="list-style-type: none"> <li>• <a href="#">Ethics for Sustainable Artificial Intelligence Adoption: Connecting AI and ESG</a> (September 2021)</li> <li>• <a href="#">Panel discussion: Ethics for Sustainable Artificial Intelligence Adoption: Connecting AI and ESG</a> (September 2021)</li> <li>• <a href="#">Cybersecurity and the Accounting Profession</a> (September 2021)</li> <li>• <a href="#">Cybersecurity: State of Play</a> (September 2021)</li> <li>• <a href="#">Robotic Process Automation (RPA): Transforming the Finance Function</a> (September 2021)</li> <li>• <a href="#">Use of Blockchain in Corporate and Financial Reporting and Regulatory Implications</a> (June 2021)</li> <li>• <a href="#">Blockchain and Internal Control: Relevant Insights and Perspectives</a> (June 2021)</li> <li>• <a href="#">Blockchain and the Accounting Profession: Perspectives from Literature with an Emphasis on Ethics</a> (June 2021)</li> </ul>
	<div> <div>IPSASB</div> <div>International Public Sector Accounting Standards Board</div> </div>
	<ul style="list-style-type: none"> <li>• IPSASB monitoring stakeholder input for where 'technology' support may be useful. Currently no dedicated ongoing/identified initiatives raised by stakeholders. Monitoring continues.</li> <li>• 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.</li> <li>• <a href="#">“2021 Call for Papers- Financial Reporting Impacts of Digitization in the Public Sector”</a> - – No qualifying entries were received on this topic. (December 2021)</li> </ul>