

February 2021

## THE MATRIX

### Your Quick Guide to Finding IFAC Content on Technology

IFAC has created this Matrix as a quick guide for our stakeholders to help them understand and access the breadth of the technology resources available through IFAC. Initially created as an internal tool, we hope it will be useful for our member organizations and professional accountants.

Featuring content from February 2019–February 2021, the Matrix categorized resources using technology ABCs:

- A: Artificial Intelligence
- B: Blockchain
- C: Cyber-security
- D: Data Governance (& Valuing Data)
- E: Ethics
- Other Tech Content (i.e., content not falling within A, B, C, D or E)

The resources are then further organized according to resource originator, including the IFAC Board's subcommittees, specific stakeholder-focused groups within IFAC, or the independent standard-setting boards.

The Matrix will be updated four times a year and will evolve based on feedback from users.

We hope you find the Matrix a useful tool; suggestions for improvement are welcomed.

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## IFAC Technology Initiatives & Content February 2019- February 2021

(yellow highlight = new content since the previous edition [October 2018-October 2020])

	A Artificial Intelligence	B Blockchain	C Cyber-security	D Data Governance (& Valuing Data)	E Ethics	Other Tech Content
Gateway	<p>Articles</p> <ul style="list-style-type: none"> <li>• <a href="#">AI Decoded - Putting the User at the Core</a> (May 2020)</li> <li>• <a href="#">Machine Learning: More Science Than Fiction</a> (Aug 2019)</li> <li>• <a href="#">From Algorithms to Deep Learning. What You Need to Know About AI</a> (April 2019)</li> </ul> <p>Videos</p> <ul style="list-style-type: none"> <li>• <a href="#">Intelligence artificielle et audit</a> (Oct 2018)</li> <li>• <a href="#">Robotique et intelligence artificielle</a> (Oct 2018)</li> </ul> <p>Weblinks to 3<sup>rd</sup> party resources</p> <ul style="list-style-type: none"> <li>• 59 3rd party resources</li> </ul>	<p>Articles</p> <ul style="list-style-type: none"> <li>• <a href="#">Blockchain's Impact on Accounting</a> (Jan 2019)</li> <li>• <a href="#">Blockchain as a Tool to Achieve the SDGs</a> (Dec 2018)</li> </ul> <p>Videos</p> <ul style="list-style-type: none"> <li>• <a href="#">Public Sector Accounting for Cryptocurrencies</a> (Nov 2018)</li> <li>• <a href="#">Blockchain Adoption and Absolute Immutability</a> (Oct 2018)</li> <li>• <a href="#">Blockchain et la profession comptable</a> (Oct 2018)</li> </ul> <p>Weblinks to 3<sup>rd</sup> party resources</p> <ul style="list-style-type: none"> <li>• 54 3rd party resources</li> </ul>	<p>Articles</p> <ul style="list-style-type: none"> <li>• <a href="#">Cyber and the CFO</a> (July 2019)</li> <li>• <a href="#">Cybercrime Threatens Trust in Business - How Accountants Can Help</a> (May 2019)</li> </ul> <p>Weblinks to 3<sup>rd</sup> party resources</p> <ul style="list-style-type: none"> <li>• 20 3rd party resources</li> </ul>	<p>Articles</p> <ul style="list-style-type: none"> <li>• <a href="#">Building Data Science and Analytics Capabilities in Finance and Accounting</a> (May 2019)</li> </ul> <p>Videos</p> <ul style="list-style-type: none"> <li>• <a href="#">¿Qué tan seguros están los datos de su cliente?</a> (Mar 2019)</li> <li>• <a href="#">Data Will Drive Audit Quality</a> (Apr 2018)</li> <li>• <a href="#">Analytique et audit de données</a> (Oct 2018)</li> <li>• <a href="#">La transformación del valor de los datos</a> (Oct 2018)</li> <li>• <a href="#">Valor de los datos y el rendimiento del negocio</a> (Oct 2018)</li> </ul> <p>Weblinks to 3<sup>rd</sup> party resources</p>	<p>Weblinks to 3<sup>rd</sup> party resources</p> <ul style="list-style-type: none"> <li>• 72 3rd party resources</li> </ul>	<p>Articles</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> (Feb 2021)</li> <li>• <a href="#">Outline of all the sessions - Convening the Global Community to Build Resilient, Sustainable Economies</a> (Jan 2021)</li> <li>• <a href="#">Solutions for Staff Onboarding under Remote Work</a> (Dec 2020)</li> <li>• <a href="#">PAO Digital Transformation Series</a> (Nov 2020)</li> <li>• <a href="#">Accountancy Skills Evolution: Impact of COVID-19 &amp; the Path Forward</a> (Nov 2020)</li> <li>• <a href="#">ACCA's Swift Introduction of Remote Invigilation in COVID-19</a> (Oct 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> </ul>



				<ul style="list-style-type: none"><li>• 16 3rd party resources</li></ul>		<ul style="list-style-type: none"><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="#">How PAOs Can Help SMPs Transform their Businesses with Minimal Cost and Pain</a> (Aug 2020)</li><li>• <a href="#">From Essential to Indispensable: Five Steps to Navigating the COVID-19 Storm</a> (Aug 2020)</li><li>• <a href="#">SMP Pacesetters Embracing Technology</a> (Aug 2020)</li><li>• <a href="#">IFAC Tech Matrix - Your Quick Guide to Finding IFAC Content on Technology</a> (June 2020)</li><li>• <a href="#">Examining Automation in Audit (also available in Spanish)</a> (Apr 2019)</li><li>• <a href="#">Digital Transformation Provides New Business Opportunities</a> (Apr 2019)</li><li>• <a href="#">Technology and the Profession-A Guide to ICAEW's Work</a> (April 2019)</li><li>• <a href="#">Technology Brings Opportunities to Attract Young Talent (also available in Spanish and French)</a> (Mar 2019)</li><li>• <a href="#">Five Necessary Elements to Build a Fintech Hub</a> (Mar 2019)</li></ul>
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						<p>Videos</p> <ul style="list-style-type: none"> <li><a href="#">Weekly Webinar Series – 'Practical Audit Quality Considerations for Auditing in the Pandemic Environment - Planning, Execution, Auditor Reporting and Looking Ahead' - Contains Practical Content re Use of Tech in Audit during COVID</a> (July 2020)</li> </ul> <p>Weblinks to 3<sup>rd</sup> party resources</p> <ul style="list-style-type: none"> <li>79 3rd party resources</li> </ul>
<p><b>IFAC Board Technology Advisory Group (TAG)</b></p>	<p>IFAC Council Panel Sessions:</p> <ul style="list-style-type: none"> <li>Nov 2019 - Technology Panel Discussion</li> <li>Nov 2019 - Presentations from Info and MindBridge AI - Data Analytics Software Firms</li> </ul>	<p>Webinar</p> <p><a href="#">IFAC ABC Webinar Crypto Assets</a> (Mar 2020)</p>	<p>Webinar</p> <p><a href="#">IFAC TAG Webinar on Cyber Security</a> (Mar 2019)</p>			
<p><b>Professional Accountants in Business</b></p>				<p>Articles</p> <ul style="list-style-type: none"> <li><a href="#">Supporting Accountants in Business &amp; Public Sector Through Uncertain Times (pages 12-13)</a> (May 2020)</li> <li><a href="#">Supporting Accountants in Business &amp; Public Sector Through Uncertain Times - session 'Key areas of data for PAIBs' (Pages 12 - 13)</a> (May 2020)</li> <li><a href="#">Ten Improvements in Data Quality Provided</a></li> </ul>		



				<p><a href="#">by the Internet of Things</a> (Feb 2020)</p> <ul style="list-style-type: none"> <li>• <a href="#">Understanding and Communicating Value Creation - session 'The value of data' (pages 7-8)</a> (Nov 2019)</li> <li>• <a href="#">Article: The CFO and Finance Function Need to Enable the Value of Data</a> (Nov 2019)</li> <li>• <a href="#">Future Ready Accountants in Business (session Building Data Science and Analytics Capabilities in Finance and Accounting - pages 8 - 9)</a> (May 2019)</li> </ul>		
<p>Small- and Medium-sized Practices</p>			<p>Articles</p> <ul style="list-style-type: none"> <li>• <a href="#">Gateway Article: Cybersecurity is Critical for all Organizations - Large and Small</a> (Nov 2019)</li> </ul>			<p>Articles</p> <ul style="list-style-type: none"> <li>• <a href="#">Solutions for Staff Onboarding Under Remote Work</a> (Jan 2021)</li> <li>• <a href="#">5 Steps to Consider When Making Technology Investments</a> (May 2020)</li> <li>• <a href="#">Key Factors in Evaluating Software Investment</a> (Jan 2020)</li> <li>• <a href="#">New Tool for SMPs Aims to Improve Digital Competency</a> (Nov 2019)</li> <li>• <a href="#">An Auditor, an Accountant, a Lawyer...and Technology (also available in Spanish and French)</a></li> </ul>



						<ul style="list-style-type: none"> <li>• <a href="#">Transforming Your Practice for the Future</a> (Jan 2019) Publication</li> <li>• <a href="#">Welcome to the Fast Future</a> (Apr 2020) Videos</li> <li>• <a href="#">SMP Pacesetters Embracing Technologies – 4 videos on how SMPs are using technologies to better serve their clients. In collaboration with ACCA.</a> (August 2020)</li> <li>• <a href="#">Practice Transformation Webinars - How Small Firms Can Evolve in the COVID-19 Environment: Webinar Recordings - English French Spanish</a> (July 2020)</li> <li>• <a href="#">Virtual Practice: The Canadian Experience</a> (Jan 2020)</li> <li>• <a href="#">The Future for Small Firms</a> (Apr 2019)</li> <li>• <a href="#">How SMPs Can Invest in Technology</a> (Feb 2019)</li> </ul>
<b>Accountancy Education</b>	<p><a href="#">PAOs Counting on Each Other—The Race to Online Examinations During COVID-19 - (Case Studies - Scroll to Bottom of Page)</a> (August 2020)</p> <p><a href="#">IFAC Virtual Knowledge Sharing Event on Online Examinations</a> (June 2020)</p> <p><a href="#">IFAC International Panel on Accountancy Education Conversations with Experts - Ethics</a> (June 2020)</p> <p>Call to Action</p> <ul style="list-style-type: none"> <li>• <a href="#">Re-imagining the Future Accountant—Our Call to Action (Jan 2020)</a></li> </ul> <p>E Tool</p> <ul style="list-style-type: none"> <li>• <a href="#">IFAC Accountancy Education E-Tool</a></li> </ul> <p>Revised Education Standards</p> <ul style="list-style-type: none"> <li>• <a href="#">Oct 2019 - IESs addressing learning and development for information and communications technologies (ICT) and professional skepticism</a></li> <li>• <a href="#">Oct 2019 - Information and Communications Technologies Non-Authoritative Learning Outcomes - Implementation Support Material</a></li> </ul>					



<b>Professional Accountancy Organization Development</b>	Publication <ul style="list-style-type: none"> <li>Nov 2017 - <a href="#">Information and Communications Technology (ICT) - Guide for Professional Accountancy Organizations in Africa</a></li> </ul>
<b>Transnational Auditors Committee</b>	<ul style="list-style-type: none"> <li>Regular engagement with SSBs (particularly IAASB and IESBA) work programs and focused agenda items at meetings</li> <li>Contributes and supports IFAC (and TAG) as requested with numerous tech initiatives (e.g., providing speakers from Forum of Firms)</li> </ul>
<b>International Auditing and Assurance Standards Board</b>	<ul style="list-style-type: none"> <li><a href="#">November 2020 – Non Authoritative support material for Using Automated Tools and Techniques when identifying risks of material misstatement</a></li> <li><a href="#">September 2020 - New Support Materials for Using Automated Tools and Techniques in Audit Procedures</a></li> <li><a href="#">IAASB Technology Initiative Page</a></li> <li><a href="#">Apr 2020 - Non-Authoritative Support Material Related to Technology: Audit Documentation when Using Automated Tools and Techniques</a></li> <li><a href="#">May 2019 - IAASB Tech Talk</a></li> <li><a href="#">Nov 2019 - IAASB Tech Talk</a></li> </ul>
<b>International Ethics Standards Board for Accountants</b>	<ul style="list-style-type: none"> <li><a href="#">IESBA Technology Initiative Page</a></li> <li><a href="#">Feb 2020 - IESBA Tech Working Group Phase 1 Report Executive Summary</a></li> <li><a href="#">Dec 2019 - IESBA Technology Initiative, Phase 1, Final Report</a></li> </ul>
<b>International Public Sector Accounting Standards Board</b>	<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> </ul>