

IFAC Technology Initiatives & Content March 2020 - March 2022

(yellow highlight = content since the previous edition)

| | 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"> Blockchain Technology: Shaping the Future of the Accountancy Profession (April 2021) | <p>Articles</p> | <p>Articles</p> | <p>Articles</p> <ul style="list-style-type: none"> Paper 3: Identifying and mitigating bias and mis- and disinformation (Feb 2022) Paper 2: Technology is a double-edged sword with both opportunities and challenges for the accountancy profession (Dec 2021) Paper 1: Ethical Leadership in an Era of Complexity and Digital Change (Aug 2021) Ethical Leadership in an Era of Complexity and Digital Change: Event Highlights (May 2021) Ethical Leadership in an Era of Complexity and Digital Change (Feb 2021) | <p>Articles</p> <ul style="list-style-type: none"> Deciding on the Right CRM Solution: PAOs Need a CRM That Works for Them (Jan 2022) Every 'Cloud' Has a Silver Lining — ICAP's Push for Online Examinations (Dec 2021) Financial Inclusion through Digital Inclusion (Nov 2021) The Paperless Office: Five Steps to Make It a Reality (Oct 2021) Staff Performance Evaluation in a Virtual Environment & the Hybrid Office (March 2021) Solutions for Staff Onboarding under Remote Work (Dec 2020) Accountancy Skills Evolution: Impact of COVID-19 & the Path Forward (Nov 2020) Redefining the Finance Function with Job Redesign (Sept 2020) Online Examinations During Covid- 19: How MonICPA Turned Disruption into an Opportunity (Sept 2020) CA ANZ's Rapid Move to Online Exams and Beyond—A Case Study of Six Weeks from Start to Delivery (Sept 2020) |



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| | | | | | | <ul style="list-style-type: none"> • Staging a Successful Virtual Conference - Tips & Tricks (Sept 2020) • From Essential to Indispensable: Five Steps to Navigating the COVID-19 Storm (Aug 2020) |
| | | | | | | <p>Videos</p> <ul style="list-style-type: none"> • 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 (July 2020) |
| IFAC Board Technology Advisory Group | | <p>Webinar</p> <ul style="list-style-type: none"> • IFAC ABC Webinar Crypto Assets (Mar 2020) | | | | |
| Professional Accountants in Business | | | | <p>Articles</p> <ul style="list-style-type: none"> • Data and the Future-Fit Accountant (May 2021) • Supporting Accountants in Business & Public Sector Through Uncertain Times (pages 12-13) (May 2020) • Supporting Accountants in Business & Public Sector Through Uncertain Times - session 'Key areas of data for PAIBs' (Pages 12 - 13) (May 2020) | | |



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| | | | | Publication <ul style="list-style-type: none"> The Professional Accountant's Role in Data IFAC/CPA Canada (May 2021) | | |
| Small and Medium-sized Practices | | | Articles <ul style="list-style-type: none"> Exploring the IESBA Code, A Focus on Technology - Artificial Intelligence (March 2022) Responding to Cybersecurity Threats: What SMEs and Professional Accountants Need to Know (July 2021) | | Articles <ul style="list-style-type: none"> Ethics, Technology, and the Professional Accountant in the Digital Age IFAC (April 2021) | Articles <ul style="list-style-type: none"> Insights on Small Firm Specialization with an Enhanced Focus on Business Advisory Services (Feb 2022) Staff Performance Evaluation in a Virtual Environment & the Hybrid Office IFAC (March 2021) Future of SMPs: Lessons from the Crisis and Practice Transformation IFAC (March 2021) Solutions for Staff Onboarding Under Remote Work (Jan 2021) How PAOs Can Help SMPs Transform their Businesses with Minimal Cost and Pain (Aug 2020) SMP Pacesetters Embracing Technology (Aug 2020) 5 Steps to Consider When Making Technology Investments (May 2020) |
| | <ul style="list-style-type: none"> Building on the Education Summit's Success to Transform Learning and Development (Jan 2021) PAOs Counting on Each Other—The Race to Online Examinations During COVID-19 - (Case Studies - Scroll to Bottom of Page) (August 2020) IFAC Virtual Knowledge Sharing Event on Online Examinations (June 2020) IFAC International Panel on Accountancy Education Conversations with Experts - Ethics (June 2020) <p>E Tool</p> <ul style="list-style-type: none"> IFAC Accountancy Education E-Tool | | | | | |



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| Professional Accountancy Organization Development | <ul style="list-style-type: none"> • Building Resilience & Value during Uncertain Times: Taking Your PAO from Crisis to Recovery (July 2021) • Why Is a Cloud-based Accounting Migration the Right Choice for PAOs? (July 2021) • IFAC & cloudThing's PAO Digital Assessment Tool Part 11: The Role of Change Management in Digital Transformations (June 2021) • IFAC & cloudThing's PAO Digital Assessment Tool Part 8: Are Your Learning & Qualifications Processes Digitally-Led? (May 2021) • IFAC & cloudThing's PAO Digital Assessment Tool Part 7: How Are You Driving Digital Engagement Amongst Your Members? (May 2021) • IFAC & cloudThing's PAO Digital Assessment Tool Part 6: How To Empower Your Sales & Marketing With New Technologies (April 2021) • IFAC & cloudThing's PAO Digital Readiness Assessment Tool Part 5: Is Your PAO Developing Products & Services Efficiently? (April 2021) • IFAC & cloudThing's PAO Digital Assessment Tool Part 4: Effective Talent Management Within A PAO (April 2021) • IFAC & cloudThing's PAO Digital Assessment Tool Part 3: How Close Are You to Adding Automation to Your Business Systems? (March 2021) • Perseverance, Purpose, Power: What Digitalization Means for PAOs (March 2021) • IFAC & cloudThing's PAO Digital Assessment Tool Part 1: How to Assess Your Organization's Culture & Capability Ahead of a Digital Transformation • PAO Digital Transformation Series webpage (November 2020) <p>Videos</p> <ul style="list-style-type: none"> • What Does Digital Transformation Mean for the Accountancy Profession: Insights from the MIA Malaysia | | | | | |
| Transnational Auditors Committee | <ul style="list-style-type: none"> • Regular engagement with SSBs (particularly IAASB and IESBA) work programs and focused agenda items at meetings • Contributes and supports IFAC (and TAG) as requested with numerous tech initiatives (e.g., providing speakers from Forum of Firms) | | | | | |
| International Auditing and Assurance Standards Board | <p>Webpages</p> <ul style="list-style-type: none"> • Technology Focus Area webpage • IAASB Technology Project Page <p>Non-Authoritative Guidance</p> <ul style="list-style-type: none"> • 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) <p>Other Content</p> <ul style="list-style-type: none"> • 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) | | | | | |



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