

IFAC Technology Initiatives & Content April 2021 – April 2023



(Yellow Highlight = content since the previous edition)

 Gateway	
Blockchain	<ul style="list-style-type: none"> • Blockchain Technology: Shaping the Future of the Accountancy Profession (April 2021)
Ethics	<ul style="list-style-type: none"> • Paper 4: Mindset and enabling skills of professional accountants (April 2022) • 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)
Other Tech Content	<ul style="list-style-type: none"> • Deploying Emerging Technology to Fight Corruption (January 2023) • Achieving Greater Collaboration, Security and Transparency in Bulgaria's Exam Preparation Through Digitalization (August 2022) • Digital Transformation & Innovation in Auditing: Insights from a Review of Academic Research (August 2022) • Staff Performance Evaluation in a Virtual Environment & the Hybrid Office (March 2021)



<p>External Resources</p>	<ul style="list-style-type: none"> • Data analytics and visualizations tools: A primer for your digital audit transformation • BUSINESS TECHNOLOGY REPORT 2022 • Excel Tips • Were The Jetsons right about the future of work? • How CPAs are leveraging technology to improve efficiency • Episode 1: What's keeping this technology-focused CPA up at night? • Flexibility, the best ability: Reimagining the tech workforce • Meet the CPAs who are charting innovative paths to the future • Accountants Combating Cybersecurity Challenges - Part 1 • Accountants Combating Cybersecurity Challenges - Part 2
<p style="text-align: center;"> Professional Accountants in Business</p>	
<p>Data Governance</p>	<ul style="list-style-type: none"> • Digital Transformation and the Role of Accounting and Finance Professionals in this New Era (December 2022) • Data Sovereignty – An Opportunity or Challenge? (Pg. 10 – PAIB Publication December 2022) • Data management value chain CPA Canada (joint IFAC/CPA Canada webinar, April 2022) • Digital Assets and Cryptocurrencies – A PAIB Perspective (Nov 2021) • Data and the Future-Fit Accountant (May 2021)
<p style="text-align: center;"> Small and Medium-sized Practices</p>	
<p>Cyber Security</p>	<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)
<p>Ethics</p>	<ul style="list-style-type: none"> • Ethics, Technology, and the Professional Accountant in the Digital Age IFAC (April 2021)
<p>Other Tech Content</p>	<ul style="list-style-type: none"> • The Benefits and Challenges of Smaller Accountancy Practice Digitisation (January 2023) • Challenges, Initial Steps and Key Resources for Small Firm Digitalization (October 2022) • Insights on Small Firm Specialization with an Enhanced Focus on Business Advisory Services (Feb 2022) <p><i>Webpage</i></p>



	<ul style="list-style-type: none">• Welcome to the Fast Future
Podcast Series	<ul style="list-style-type: none">• The Fast Future With IFAC Podcast Series: Episode Six IFAC (January 2023)• The Fast Future With IFAC Podcast Series: Episode Five IFAC (September 2022)• The Fast Future with IFAC Podcast Series: Episode Four (August 2022)• The Fast Future With IFAC Podcast Series: Episode Three (May 2022)• The Fast Future With IFAC Podcast Series: Episode Two (March 2022)• The Fast Future With IFAC Podcast Series: Episode One (February 2022)
 Accountancy Education	
Other Tech Content	<ul style="list-style-type: none">• EdExchange Video Series page (March 2023) <p><i>E Tool</i></p> <ul style="list-style-type: none">• IFAC Accountancy Education E-Tool
 Professional Accountancy Organization Development	
	<p><i>Articles</i></p> <ul style="list-style-type: none">• Deciding on the Right CRM Solution: PAOs Need a CRM That Works for Them (January 2022)• What Are Critical Success Factors for PAO Digital Transformations? (August 2021)• 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)• Perseverance, Purpose, Power: What Digitalization Means for PAOs (March 2021)• The Paperless Office: Five Steps to Make It a Reality (October 2021) <p><i>IFAC & cloudThing's PAO Digital Assessment Tool Series: Part 1–11</i></p> <ul style="list-style-type: none">• IFAC & cloudThing's PAO Digital Assessment Tool Part 1: How To Assess Your Organizations Culture & Capability Ahead of a Digital Transformation• IFAC & cloudThing's PAO Digital Assessment Tool Part 2: Assessing Your Organization's Vision & Strategies Ahead of a Digital Transformation



- [IFAC & cloudThing's PAO Digital Assessment Tool Part 3: How Close Are You to Adding Automation to Your Business Systems?](#)
- [IFAC & cloudThing's PAO Digital Assessment Tool Part 4: Effective Talent Management Within A PAO](#)
- [IFAC & cloudThing's PAO Digital Readiness Assessment Tool Part 5: Is Your PAO Developing Products & Services Efficiently?](#)
- [IFAC & cloudThing's PAO Digital Assessment Tool Part 6: How To Empower Your Sales & Marketing With New Technologies](#)
- [IFAC & cloudThing's PAO Digital Assessment Tool Part 7: How Are You Driving Digital Engagement Amongst Your Members?](#)
- [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)
- [IFACs PAO Digital Transformation Series microsite](#)

IAASB, IESBA & IPSASB Technology Initiatives & Content April 2021 – April 2023

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IAASB International Auditing and Assurance Standards Board

Webpages

- [Technology Focus Area webpage](#)
- [IAASB Technology Project Page](#)

Non-Authoritative Guidance

- [Investigating Exceptions when Using Automated Tools and Techniques \(February 2023\)](#)
- [Audit Planning When Using Automated Tools and Techniques](#) (December 2021)

Other Content

- [IAASB Digital Technology Market Scan: Digital Assets \(March 2023\)](#)
- [IAASB Digital Technology Market Scan: Robotic Process Automation \(January 2023\)](#)
- [IAASB Digital Technology Market Scan: Homomorphic Encryption \(Oct 2022\)](#)
- [IAASB Digital Technology Market Scan : Natural Language Processing \(June 2022\)](#)
- [Assurance in the Digital Age](#) (July 2022)
- [IAASB Digital Technology Market Scan: API Access](#) (January 2022)
- [IAASB Digital Technology Market Scan: Artificial Intelligence—A Primer](#) (March 2022)
- [Disruptive Technologies Roundtable Summary](#) (March 2022)
- [IAASB Digital Technology Market Scan: Data Standardization](#) (October 2021)



IESBA | International Ethics Standards Board for Accountants

Webpage

- [IESBA Technology Initiative Page](#)

Standards and Pronouncements

- [Technology-related Revisions to the Code \(April 2023\)](#)
- [Proposed technology-related revisions to the Code](#) (February 2022)

Non-Authoritative Guidance

- [Technology Landscape: Artificial Intelligence](#) (December 2022)
- [Technology Landscape: Blockchain](#) (December 2022)
- [Technology Landscape: Cloud Computing](#) (December 2022)
- [Technology Landscape: Robotics Process Automation](#) (December 2022)
- [Technology Landscape: Other Technologies](#) (December 2022)
- [Technology Landscape: Focus on Data Governance](#) (December 2022)
- [Technology and the Public Interest Accountability of Professional Accountants](#) (December 2022)
- [Technology and Multidisciplinary Teams](#) (December 2022)
- [Technology and the Potential Ethics Impact Behavior of PAs: Competence and Due Care](#) (December 2022)
- [Technology and the Potential Ethics Impact Behavior of PAs: Responsibility for Transparency and Confidentiality](#) (December 2022)
- [Technology and the Potential Ethics Impact Behavior of PAs: Objectivity](#) (December 2022)
- [Technology and the Potential Ethics Impact Behavior of PAs: Independence](#) (December 2022)
- [IESBA Technology Working Group Phase 2 Fact Finding Report](#)
- [Exploring the IESBA Code: A Focus on Technology](#) (November 2022)
- [Ethical Leadership in a Digital Era: Applying the IESBA Code to Selected Technology-Related Scenarios](#) (September 2022)
- [Exploring the IESBA Code, A Focus on Technology - Artificial Intelligence](#) (March 2022)
- [June 2021 IESBA Working Group Briefing Paper | IFAC \(ethicsboard.org\)](#) (June 2021)

Videos



- [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)

IPSASB | International Public Sector Accounting Standards Board

- 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)