


IFAC Technology Initiatives & Content December 2021 – December 2023

(Yellow Highlight = content since the previous edition)

(Scroll down for initiatives and content from the IAASB and IESBA of the [International Foundation for Ethics and Audit \(IFEA or the Foundation\)](#))

	
Ethics	<ul style="list-style-type: none"> • E-Governance as an Anti-corruption Strategy: The Nigerian Experience (July 2023) • 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)
Other Tech Content	<ul style="list-style-type: none"> • Meet Global E-commerce Pioneer Maria del Dado Alonso Sanchez (Dado), Group CFO at BBG and Professional Accountant in Business (PAIB) (October 2023) • Why Professional Accountants Need to Care About Cybersecurity (October 2023) • AI & Intelligent Automation – Disrupting Business: Elevating the Work of Accounting & Finance Professionals (October 2023) • 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)
External Resources	<p>Online Networking</p> <ul style="list-style-type: none"> • 5 easy steps to master online professional networking • How to read digital body language in the workplace <p>Emerging Software</p> <ul style="list-style-type: none"> • Excel tips: how to use the new data types feature • Discover the best data visualisation tools

- [22 Excel shortcuts to supercharge your efficiency](#)
- [Best software integrations for accountants](#)
- [Why accountants should learn Python](#)
- [Learn Excel's built-in artificial intelligence feature](#)
- [Tech Trends 2023](#)
- [Calm, focused, organised: calendar management, and apps.](#)
- [Perspectives Paper: Deciphering Technology](#)
- [Business trip essentials: 6 tech tools you need](#)
- [Technology – a future of finance report – part 1](#)
- [Technology – a future of finance report – part 2](#)
- [Excel Tips: Formula cheat sheet](#)
- [Excel Tips: Formula cheat sheet 2](#)
- [Is the future passwordless?](#)
- [4 times accountants should consider alternatives to Excel](#)

Artificial Intelligence


- [What in the world is ChatGPT? We asked a CPA to explain](#)
- [Excel tips: ChatGPT and generative AI](#)
- [Can you use AI and ChatGPT in your accounting practice?](#)
- [AI takeover, part 1: risks and opportunities for financial services](#)
- [AI takeover, part 2: ethical and regulatory implications for financial services](#)
- [The technology driving accounting professionals forward](#)
- [Future-proofing a career through AI fluency](#)
- [AI-generated video: The new tool for business](#)
- [From AI to auto-assessment, here's everything you need to know to win this tax season](#)
- [The promise and peril of ChatGPT](#)
- [Case Study in Ethical Use of AI Today](#)
- [AI is not the enemy of accounting, but an enabler of progress](#)
- [ChatGPT in practice](#)
- [Generative AI: what accountants need to know in 2023](#)

Automation

- [Tech roundtable: Tapping into automation and tools of the future](#)
- [Increase capacity with automation](#)

Cybersecurity

- [Meet the "hacker" protecting you from cyber threats](#)

	<p>Blockchain & Cryptocurrency</p> <ul style="list-style-type: none"> • Blockchain, Cryptocurrency, and Management Accounting: Adopting the Technology While Mitigating Ethical and Governance Risks • How to calculate crypto losses • The use of cryptocurrency in business • Accounting For Digital Assets • What accountants need to know about crypto wallets <p>Human Capital</p> <ul style="list-style-type: none"> • Developing a maturity model to identify digital skills and abilities of accounting professionals: evidence from Turkey
	<p> Professional Accountants in Business</p>
Data Governance	<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)
	<ul style="list-style-type: none"> •  Small and Medium-sized Practices
Cyber Security	<ul style="list-style-type: none"> • Cybersecurity Is Critical for all Organizations- Large and Small (October 2023) • Exploring the IESBA Code, A Focus on Technology - Artificial Intelligence (March 2022)
Ethics	
Other Tech Content	<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 Nine IFAC (September 2023) • The Fast Future With IFAC Podcast Series: Episode Eight IFAC (August 2023) • The Fast Future With IFAC Podcast Series: Episode Seven IFAC (July 2023) • 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)
	<ul style="list-style-type: none"> •  Accountancy Education
Other Tech Conent	<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) <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

	<ul style="list-style-type: none"> • 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 <p><i>Additional Resources</i></p> <ul style="list-style-type: none"> • IFAC's PAO Digital Readiness Resource Series (YouTube playlist) • IFACs PAO Digital Transformation Series microsite
	<div> <div>IPSASB</div> <div>International Public Sector Accounting Standards Board</div> </div>
	<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. <p>The IPSASB's Academic Advisory Group issued a call for papers for their 2024 Research Forum. Matters regarding technology-related intangible assets are typically addressed in IPSAS 31, Intangible Assets, which is covered by Research Area 3: Research on Adoption and Implementation of IPSAS 31, Intangible Assets (Post Implementation Review of Use of IPSAS). – To date, the submitted papers only related to general application issues in practice and did not touch on technology-related matters.</p>
	<ul style="list-style-type: none"> •



IAASB and IESBA Technology Initiatives & Content April 2023 – December 2023

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	 International Auditing and Assurance Standards Board
	<p><i>Webpages</i></p> <ul style="list-style-type: none"> • Technology Focus Area webpage • IAASB Technology Project Page <p><i>Non-Authoritative Guidance</i></p> <ul style="list-style-type: none"> • Investigating Exceptions when Using Automated Tools and Techniques (February 2023) • Audit Planning When Using Automated Tools and Techniques (December 2021) <p><i>Other Content</i></p> <ul style="list-style-type: none"> • IAASB Digital Technology Market Scan: Internet of Things Technologies IAASB (May 2023) • 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)
	 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

- [Applying the Code's Conceptual Framework to Independence: Practical Guidance for Auditors in Technology-related Scenarios](#) (July 2023)
- [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
- [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)

Videos

- [Case Study in Ethical Use of AI Today](#) (June 2023)