


IFAC Technology Initiatives & Content

September 2020 – September 2022

(Yellow Highlight = content since the previous edition)

	
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) • Ethical Leadership in an Era of Complexity and Digital Change (Feb 2021)
Other Tech Content	<ul style="list-style-type: none"> • 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) • 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) • Staging a Successful Virtual Conference - Tips & Tricks (Sept 2020) • From Essential to Indispensable: Five Steps to Navigating the COVID-19 Storm (Aug 2020)



<p>External Resources</p>	<ul style="list-style-type: none"> • Tech Trends 2022 • Digital assets: what are the accounting issues? (August 2022) • How can blockchain technology build trust? (August 2022) • Accountancy revolutions: How the profession needs to respond to technology and sustainability • The heavier lifting that technology can accomplish for CPAs (August 2022) • Insights from SME Accountants: Practitioners Help SMEs Go Green (July 2022) • Artificial intelligence: Cheat sheet • Technology's impact on the audit • Accounting for Sustainability (A4S): Social and human capital accounting
<p style="text-align: center;"> Professional Accountants in Business</p>	
<p>Data Governance</p>	<ul style="list-style-type: none"> • 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"> • 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) <p><i>Webpage</i></p> <ul style="list-style-type: none"> • Welcome to the Fast Future
<p>Podcast Series</p>	<ul style="list-style-type: none"> • 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

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- [Building on the Education Summit's Success to Transform Learning and Development](#) (Jan 2021)

E Tool

- [IFAC Accountancy Education E-Tool](#)

Professional Accountancy Organization Development

Articles

- [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)
- [Digital Readiness: PAOs Can Build Upon Our Trusted Position](#) (November 2020)

IFAC & cloudThing's PAO Digital Assessment Tool Series: Part 1–11

- [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)
- [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)



IESBA | International Ethics Standards Board for Accountants

- [Exploring the IESBA Code, A Focus on Technology - Artificial Intelligence](#) (March 2022)
- [Proposed technology-related revisions to the Code](#) (February 2022)
- [June 2021 IESBA Working Group Briefing Paper | IFAC \(ethicsboard.org\)](#) (June 2021)
- [IESBA Technology Initiative Page](#)

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)