

Meeting: IESBA
Meeting Location: New York
Meeting Date: June 8 – 11, 2026

Agenda Item **4**

Technology

Objectives

1. To consider:
 - (a) A presentation on Artificial Intelligence (AI);
 - (b) An update on the Technology Working Group's¹ (TWG) and Technology Expert Group's (TEG) activities; and
 - (c) The draft IESBA overarching Non-Authoritative Material (NAM) on the Characteristics of Emerging Technologies.

Draft Overarching NAM

2. Following discussions during the [March 2026 IESBA](#) and TWG meetings, staff have developed a draft overarching NAM on the Characteristics of Emerging Technologies.
3. The draft NAM is intended to support awareness and understanding of characteristics commonly associated with emerging technologies and their potential implications for the ethical responsibilities, professional judgment, and decision-making of professional accountants in applying the Code.
4. The Board will be asked to consider the draft NAM and provide feedback on its direction, content, and the proposed next steps.

Activities Since March 2026

5. Since the March 2026 IESBA meeting, the TWG continued its activities in support of the Board's Technology Initiative. The TWG met twice in Q2 2026 to discuss the draft overarching NAM on the Characteristics of Emerging Technologies in preparation for the June 2026 Board meeting.

¹ The Working Group comprises:

- Tomoyo Imura, IESBA Member, TWG Chair
- Nancy Miller, IESBA Member
- Bruno Tesnière, IESBA Technical Advisor
- Atsushi Tomono, IESBA Technical Advisor
- David Wray, IESBA Member

7. The TEG met once in Q2 2026 to discuss developments and emerging issues relating to technology. The Board will be briefed on the key themes and insights arising from the TEG discussions.

Educational Session

8. The Board will consider a presentation on AI from IESBA Senior Manager, Greg Walters. It will cover the history of AI in accounting, the main types of AI in use today, and developments in international AI policy. It will also highlight the IESBA's work, including recent revisions to the Code, and the application of the provisions to technologies such as AI.
9. In addition, the presentation will introduce the concept of characteristics that emerging technologies exhibit, that individually or in combination, can create or amplify threats to compliance with the fundamental principles.

Action Requested

6. IESBA members are asked to:
 - (a) Share views on, or reactions to, the AI presentation;
 - (b) Share any comments or questions regarding the update on the TEG activities; and
 - (c) Provide feedback on the draft overarching NAM on the characteristics of emerging technologies (**Agenda Item 4-A**).

Materials

Agenda Item 4-A	Emerging Technologies: A Characteristic-based Approach to Ethical Considerations for Professional Accountants
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