

Agenda Item 5-D.16 (Reference Material)

IESBA and IAASB Joint Stakeholder Survey – TOP FIVE Most Important Trends for The SSBs to Consider for their Next Strategy Period Starting in 2028

17.1 No specific response

01. Monitoring Group

International Organization of Securities Commissions (IOSCO) Committee

02. Users of Financial or Non-Financial Information

First Nations Financial Management Board

Sarasin & Partners

03. Preparers or Issuers of Financial Statements or Other Information

Ascendia EOOD

Japan Business Federation – Keidanren

Sevdalina Paskaleva

05. Regulators and Oversight Authorities

Committee of European Auditing Oversight Bodies (CEAOB)

Irish Auditing & Accounting Supervisory Authority (IAASA)

Public Company Accounting Oversight Board (PCAOB) – Views of the PCAOB Chief Auditor

06. Jurisdictional and National Standards Setters (JSS)

Australian Auditing and Assurance Standards Board (AUASB)

Wirtschaftsprüferkammer (WPK)

Rank 1 : As far as the evaluation of the trends is concerned, we refer to the ranking and the additional explanations given in respect of the individual topics above.

07. Accounting Firms

Forvis Mazars Global Limited (Mazars)

Gats-Ratings Professionals

Kudos International

Shreekant Prasad (Govindham Consultancy Services)

08. Sustainability Assurance Providers other Than Accounting Firms

Anum Atique (Islamic Non Banking Financial Institution)

11. Academics

Kiran Seth (Sunway University)

12. Others

Kazuhiro Yoshii (Securities Firm)

Wai Man (Emily) Ho

17.2 Unclear ranking

02. Users of Financial or Non-Financial Information

Jane Wilson (Wilsojay Investments)

Rank 1 : 0.2

Rank 2 : 0.1

08. Sustainability Assurance Providers other Than Accounting Firms

Keung Ho Keung Ricky

Rank 1 : 1

Rank 2 : 2

Rank 3 : 3

Rank 4 : 4

Rank 5 : 5

12. Others

Eri Murakami (Wood Design Studio Inc.)

Rank 1 : B2 to D4

Rank 2 : 1

Mahmoud Bilal (Unimar)

Rank 1 : 1

Rank 2 : 2

Rank 3 : 4

Rank 4 : 6

Rank 5 : 3

Codes\\17. TOP FIVE most important trends for the SSBs to consider for their next strategy period starting in 2028\\17.3. Top 5 Ranking

01. Monitoring Group

International Federation of Independent Audit Regulators (IFIAR)

IFIAR has identified the following key trends from the IAASB and IESBA Joint Survey that are likely to be most influential in shaping audit quality, ethical behavior and public trust during the IAASB's and IESBA's next strategy period:

- Increasing Use of Emerging Technologies
- Alternative Ownership Structures

- Call for Greater Agility in Standard Setting

02. Users of Financial or Non-Financial Information

CFA Institute

Rank 1 : A.3
Rank 2 : D.1
Rank 3 : A.1
Rank 4 : B.2
Rank 5 : D.4

Goro Kumagai (The Securities Analysts Association of Japan)

Rank 1 : A1
Rank 2 : B2
Rank 3 : B3
Rank 4 : D1
Rank 5 : D2

Impax Asset Management

Rank 1 : C.1 – Continuing Demand for Sustainability Reporting and Assurance
Rank 2 : B.2 – Risk of Fragmentation
Rank 3 : A.1 – Increasing Use of Emerging Technologies
Rank 4 : D.4 – Growth of Non-Assurance Service Lines
Rank 5 : D.1 – Alternative Ownership Structures

International Corporate Governance Network (ICGN)

Rank 1 : A.1 – Digital Transformation – Increasing Use of Emerging Technologies
Rank 2 : B.1 – Geopolitical and Regulatory Landscape – Regulatory Changes
Rank 3 : D.1 – Evolving Structure and Business Models – Alternative Ownership Structures
Rank 4 : C.1 – Continuing Demand for Sustainability Reporting and Assurance
Rank 5 : D.3 – Challenges to Attracting and Retaining Talent

Investment Company Institute

Rank 1 : B.3 – Call for Greater Agility in Standard Setting
Rank 2 : B.2 – Risk of Fragmentation
Rank 3 : A.1 – Increasing Use of Emerging Technologies
Rank 4 : B.1 – Regulatory Changes
Rank 5 : C.1 – Continuing Demand for Sustainability Reporting and Assurance

Jose Esposito (Credicorp Ltd.)

Rank 1 : A1
Rank 2 : A3
Rank 3 : B4
Rank 4 : D3
Rank 5 : B2

Kei Tsuchiya (The Securities Analysts Association of Japan)

Rank 1 : C1
Rank 2 : C2

Rank 3 : A1
Rank 4 : A3
Rank 5 : B3

Koei Otaki (SMBC Nikko securities Inc)

Rank 1 : A
Rank 2 : D
Rank 3 : B
Rank 4 : C

Martin Lawrence (Ownership Matters Pty Ltd)

Rank 1 : Pressure to reduce assurance standards to be 'commercial'
Rank 2 : AI and audit
Rank 3 : Vested interests demanding weakening of standards
Rank 4 : Cross-cut of climate v reactionary/vested interest attempts to do away with climate reporting
Rank 5 : Ethical challenges from professional service firms non-audit business lines

Takeshi Kimura (Nippon Life Insurance Company (Board Member, PRI) (Steering Committee Member, TISFD))

Rank 1 : C.1 (Continuing Demand for Sustainability Reporting and Assurance)
Rank 2 : B.2 (Risk of Fragmentation)
Rank 3 : O.1 (System-Level Risk & Universal Ownership)
Rank 4 : C.2 (Sustainability Regulatory Changes)
Rank 5 : D.4 (Non-Assurance Services)

The European Federation of Investors and Financial Services Users (BETTER FINANCE)

Rank 1 : B.2
Rank 2 : A.3
Rank 3 : A.1
Rank 4 : O.1
Rank 5 : C.2

03. Preparers or Issuers of Financial Statements or Other Information

Ajinomoto Co., Inc.

Rank 1 : A1
Rank 2 : B2
Rank 3 : D3
Rank 4 : D4
Rank 5 : C1

Business Europe

Rank 1 : B.1 Regulatory Changes
Rank 2 : A.1 Increasing Use of Emerging Technologies
Rank 3 : O1 Application and allocation of materiality in Sustainability Assurance work
Rank 4 : O2 Reporting infrastructure
Rank 5 : B.2 Risk of Fragmentation

04. Those Charged With Governance

Kaori Ito (Yourmysyar Inc.)

Rank 1 : B.3
Rank 2 : A.1
Rank 3 : D.3
Rank 4 : O.1
Rank 5 : B.2

05. Regulators and Oversight Authorities

Botswana Accountancy Oversight Authority (BAOA)

Rank 1 : A.1
Rank 2 : C.1
Rank 3 : D.1
Rank 4 : B.4
Rank 5 : B.3

Canadian Public Accountability Board (CPAB)

CPAB has identified the following as the top five trends that will be most influential in shaping audit quality, ethical behaviour, and public trust during the IAASB's and IESBA's next strategy period:

Digital transformation and the increasing use of emerging technologies

Call for greater agility in standard setting

Increased involvement of non-professional accountants in the accounting and auditing profession

Alternative ownership structures

Non-assurance service line

Hellenic Accounting and Auditing Standards Oversight Board (HAASOB)

Rank 1 : A.1 Digital Transformation – Increasing Use of Emerging Technologies

Rank 2 : A.2 Digital Transformation – Digital Assets and Institutionalization of Digital Assets

Rank 3 : D.1 Evolving Structure and Business Models of Accounting Firms - Alternative Ownership Structures Rank 4 : O1. Transformation

Rank 5 : C.1 Evolving Expectations Concerning Sustainability Information – Continuing Demand for Sustainability Reporting and Assurance

Independent Regulatory Board for Auditors (IRBA)

Rank 1 : A1
Rank 2 : A3
Rank 3 : B3
Rank 4 : B2
Rank 5 : D2

Martina Morrissey (IAASA)

Rank 2 : D1
Rank 1 : D4
Rank 3 : A1
Rank 4 : B3

National Association of State Boards of Accountancy (NASBA)

Rank 1 : D.1. Alternative Ownership Structures

Rank 2 : A.1. Increasing Use of Emerging Technologies

Rank 3 : B.1. Regulatory Changes

Rank 4 : O.1. Evolving Educational/Training Needs of Professionals

Rank 5 : B.4. Greater Diversity of Voices Sought

Public Accountants and Auditors Board Zimbabwe (PAABZ)

Rank 1 : B4

Rank 2 : A1

Rank 3 : A3

Rank 4 : C2

Rank 5 : B1

Tokyo Stock Exchange

Rank 1: B

Rank 2: A

Rank 3: C

Rank 4: D

UK Financial Reporting Council (UK FRC)

Rank 1 : A1

Rank 2 : A3

Rank 3 : A2

Rank 4 : D1

Rank 5 : B3

06. Jurisdictional and National Standards Setters (JSS)

Accounting Professional & Ethical Standards Board (APESB)

Rank 1 : A1 INCREASING USE OF EMERGING TECHNOLOGIES]

Rank 2 : O.1 AI GOVERNANCE and EXPLAINABILITY

Rank 3 : B3 CALL FOR GREATER AGILITY IN STANDARD SETTING

Rank 4 : D1 ALTERNATIVE OWNERSHIP STRUCTURES

Rank 5 : B4 GREATER DIVERSITY OF VOICES SOUGHT

American Institute of Certified Public Accountants - Professional Ethics Executive Committee and Auditing Standards Board (AICPA PEEC & AICPA ASB)

Rank 1 : A.1 Digital Transformation – Increasing Use of Emerging Technologies

Rank 2 : B.2 Changes in the Geopolitical and Regulatory Landscape - Risk of Fragmentation

Rank 3 : B. 3 Changes in the Geopolitical and Regulatory Landscape Call for Greater Agility in Standard

Rank 4 : O.1 Improving understanding and use of the IESBA Code (IESBA)

Rank 5 : B.1 Changes in the Geopolitical and Regulatory Landscape – Regulatory Changes

Auditing and Assurance Standards Board of Canada (AASBC)

Rank 1 : A.1 Digital Transformation – Increasing Use of Emerging Technologies

Rank 2 : B.3 Changes in the Geopolitical and Regulatory Landscape – Call for Greater Agility in Standard

Setting Rank 3 : B.4 Changes in the Geopolitical and Regulatory Landscape – Greater Diversity of Voices

Sought Rank 4 : D.3 Evolving Structure and Business Models of Accounting Firms – Challenges to

Attracting and Retaining Talent Rank 5 : A.3 Financial Crimes Enabled by Technology

Brazil Institute of Independent Auditors (IBRACON)

Rank 1 : C.2 – Evolving Expectations Concerning Sustainability Information – Regulatory and Geopolitical Changes
Rank 2 : C.1 – Evolving Expectations Concerning Sustainability Information – Continuing Demand for Sustainability Reporting and Assurance
Rank 3 : B.4 – Changes in the Geopolitical and Regulatory Landscape - Greater Diversity of Voices Sought
Rank 4 : A.3 – Digital Transformation – Financial Crimes Enabled by Technology
Rank 5 : B.3 – Changes in the Geopolitical and Regulatory Landscape – Call for Greater Agility in Standard Setting

Compagnie Nationale des Commissaires aux Comptes (CNCC) - Conseil National de l'Ordre des Experts Comptables (CNOEC)

Rank 1 : D.3
Rank 2 : A.1
Rank 3 : C.1
Rank 4 : D.1
Rank 5 : B.4

GLASS Group of Latin American Accounting Standard Setters (GLENIF)

Rank 1 : C1 Sustainability - Ongoing demand for reporting and assurance
Rank 2 : B3 Regulation - Greater agility in the establishment of standards
Rank 3 : C2 Sustainability - Regulatory and geopolitical changes
Rank 4 : D3 Challenges in attracting and retaining talent
Rank 5 : D2 Greater participation of non-professional accountants

Hong Kong Institute of Certified Public Accountants (HKICPA)

Rank 1 : A.1
Rank 2 : A.2
Rank 3 : A.3
Rank 4 : D.3
Rank 5 : B.3

Institut der Wirtschaftsprüfer (IDW)

Rank 1 : IAASB & IESBA: O2
Rank 2 : IAASB: A1; IESBA: B2
Rank 3 : IAASB & IESBA: O1
Rank 4 : IAASB: A3; IESBA: A1
Rank 5 : IAASB: B2

Instituto Mexicano de Contadores Públicos (IMCP)

Rank 1 : C.1 Evolving Expectations Concerning Sustainability Information – Continuing Demand for Sustainability Reporting and Assurance
Rank 2 : C.2 Evolving Expectations Concerning Sustainability Information – Regulatory and Geopolitical Changes
Rank 3 : A.3 Digital Transformation – Financial Crimes Enabled by Technology
Rank 4 : D.2 Evolving Structure and Business Models of Accounting Firms - Increased Involvement of Non-Professional Accountants in the Accounting and Auditing Profession
Rank 5 : D.3 Evolving Structure and Business Models of Accounting Firms - Challenges to Attracting and Retaining Talent

Japanese Institute of Certified Public Accountants (JICPA)

Rank 1 : A.1
Rank 2 : B.3

Rank 3 : D.3
Rank 4 : B.1
Rank 5 : B.2

New Zealand Auditing and Assurance Standards Board (NZAuASB)

Rank 1 : B3 Changes in the Geopolitical and Regulatory Landscape - Call for Greater Agility in Standard Setting
Rank 2 : A1 Digital transformation – increasing use of emerging technologies
Rank 3 : A3 Digital Transformation – Financial Crimes Enabled by Technology
Rank 4 : B1 Changes in the Geopolitical and Regulatory Landscape – Regulatory Changes
Rank 5 : D3 Evolving Structure and Business Models of Accounting Firms - Challenges to Attracting and Retaining Talent

Nordic Federation of Public Accountants (NRF)

Rank 1 : B.2
Rank 2 : B.1
Rank 3 : A.1
Rank 4 : D.1

Royal Netherlands Institute of Chartered Accountants (NBA)

Rank 1 : O1. Regulation burden and principles-based regulations
Rank 2 : Alignment between the Code and standards
Rank 3 : Technology developments (AI) and professional criticism
Rank 4 : Non-financial information and in control statements and focus to it for the audit
Rank 5 : New business models of audit firms

Saudi Organization for Chartered and Professional Accountants (SOCPA)

Rank 1 : A.1
Rank 2 : D.1
Rank 3 : B.1
Rank 4 : D.3
Rank 5 : B.3

07. Accounting Firms

AFCA Desarrollos Profesionales

Rank 1 : Riesgos
Rank 2 : Activos intelectangibles
Rank 3 : Informes de sostenibilidad
Rank 4 : Cambios y regulaciones de sostenibilidad
Rank 5 : Participación de otros contadores o profesionales de otras áreas

Alan Am

Rank 1 : A.2
Rank 2 : A.1
Rank 3 : A.3
Rank 4 : D.4
Rank 5 : B.4

Baker Tilly International

Rank 1 : O.1

Rank 2 : A1.
Rank 3 : A.3
Rank 4 : B.2
Rank 5 : B.4

BDO International Limited

Rank 1 : A.1 Digital Transformation – Increasing Use of Emerging Technologies
Rank 2 : B.3 Changes in the Geopolitical and Regulatory Landscape - Call for Greater Agility in Standard Setting
Rank 3 : B.2 Changes in the Geopolitical and Regulatory Landscape - Risk of Fragmentation
Evolving Expectations Concerning Sustainability Information
Rank 4 : A.3 Digital Transformation – Financial Crimes Enabled by Technology
Rank 5 : O.1 Digital transformation - Impact on interpretation of extant standards/the Code

Deloitte Touch Tohmatsu Limited

Rank 1 : A.1 – Increasing use of emerging technologies
Rank 2 : B.2 – Risk of fragmentation
Rank 3 : B.3 – Greater agility in standard setting
Rank 4 : B.1 – Regulatory changes
Rank 5 : A.3 – Financial crimes enabled by technology

Ernst & Young Global Limited (EY)

Rank 1 : B.2
Rank 2 : B.3
Rank 3 : A.1
Rank 4 : C.2
Rank 5 : B.1

Grant Thornton International Ltd (GTI)

Rank 1 : B.3 Changes in the Geopolitical and Regulatory Landscape – Call for Greater Agility in Standard Setting
Rank 2 : B.2 Changes in the Geopolitical and Regulatory Landscape – Risk of Fragmentation
Rank 3 : A.1 Digital Transformation – Increasing Use of Emerging Technologies
Rank 4 : C.2 Evolving Expectations Concerning Sustainability Information – Regulatory and Geopolitical Changes
Rank 5 : A.3 Digital Transformation – Financial Crimes Enabled by Technology

Jack Schoeman (PWC)

Rank 1 : D.3
Rank 2 : O.1
Rank 3 : B.1
Rank 4 : B.2
Rank 5 : D.2

José María Hinojal (BNFIX)

Rank 1 : B.2
Rank 2 : C.1
Rank 3 : D.3

KPMG International Limited

Rank 1 : A.1
Rank 2 : B.2

Rank 3 : B.3
Rank 4 : B.1
Rank 5 : O.1

Krzysztof Burnos

Rank 1 : AI changing audit process
Rank 2 : AI changing standard setting board

MAH, Chartered Accountants

Rank 1 : A.1
Rank 2 : A.3
Rank 3 : D.2
Rank 4 : B.2
Rank 5 : D.1

Piotr Witek (Moore Polska)

Rank 1 : A.1
Rank 2 : B.3
Rank 3 : B.1
Rank 4 : D.1
Rank 5 : D.3

PricewaterhouseCoopers International Limited (PWC)

Rank 1 : A.1 [Digital Transformation – Increasing Use of Emerging Technologies]
Rank 2 : B.2 [Changes in the Geopolitical and Regulatory Landscape - Risk of Fragmentation]
Rank 3 : O.1 [Effective governance and transparency of due process]
Rank 4 : B.3 [Changes in the Geopolitical and Regulatory Landscape - Call for Greater Agility in Standard Setting]
Rank 5 : B.1 [Changes in the Geopolitical and Regulatory Landscape – Regulatory Changes]

RSM International Limited

Rank 1 : B.2 Risk of fragmentation
Rank 2 : D.1 Alternative ownership structure
Rank 3 : A.1 Increasing use of emerging technologies
Rank 4 : B.3 Call for greater agility in standard-setting
Rank 5 : A.2 Digital assets and institutionalization of digital assets

09. Public Sector Organizations

Audit Board of Republic Indonesia

Rank 1 : Digital Transformation
Rank 2 : Evolving Expectations Concerning Sustainability Information
Rank 3 : Emerging Issues
Rank 4 : Ethic breach for AI use
Rank 5 : Geopolitical changes

Sanford Rich (NYC Board of Education Retirement System)

Rank 1 : D.4
Rank 2 : D.3

United States Government Accountability Office (GOA)

Rank 1 : A.1
Rank 2 : A.2
Rank 3 : B.4
Rank 4 : B.2
Rank 5 : D.1

10. Member Bodies or Other Professional Accountancy Organizations

Accountancy Europe (AE)

Rank 1 : A.1
Rank 2 : A.3
Rank 3 : B.2
Rank 4 : D.1
Rank 5 : O.2

Asociación Interamericana de Contabilidad (AIC)

Rank 1 : Transformación digital
Rank 2 : Sostenibilidad y sus cambios
Rank 3 : Estructura en modelo de negocios y evolución de firmas
Rank 4 : Cambios en panorama geopolítico

Association of Chartered Certified Accountants (ACCA)

Rank 1 : A.1 Digital Transformation – Increasing Use of Emerging Technologies
Rank 2 : A.3 Digital Transformation – Financial Crimes Enabled by Technology
Rank 3 : B.2 Changes in the Geopolitical and Regulatory Landscape - Risk of Fragmentation
Rank 4 : B.3 Changes in the Geopolitical and Regulatory Landscape - Call for Greater Agility in Standard Setting
Rank 5 : D.1 Evolving Structure and Business Models of Accounting Firms - Alternative Ownership Structures

Belgian Institute of Tax Advisors and Accountants (ITAA)

Rank 1 : B1
Rank 2 : D3
Rank 3 : A1
Rank 4 : C1
Rank 5 : C2

Chamber of Hungarian Auditors (MKVK)

Rank 1 : A.1 Digital Transformation – Increasing Use of Emerging Technologies
Rank 2 : A.3 Digital Transformation – Financial Crimes Enabled by Technology
Rank 3 : D.3 Evolving Structure and Business Models of Accounting Firms – Challenges to Attracting and Retaining Talent
Rank 4 : B.1 Changes in the Geopolitical and Regulatory Landscape – Regulatory Changes
Rank 5 : B.3 Changes in the Geopolitical and Regulatory Landscape – Call for Greater Agility in Standard Setting

Chartered Accountants Australia and New Zealand (CAANZ)

Rank 1 : A.1
Rank 2 : D.3

Rank 3 : A.3
Rank 4 : B.2
Rank 5 : A.2

Chartered Accountants Ireland (CAI)

Rank 1 : O1 - Improving the applicability, robustness and internal coherence of standards, as on their development. Rank 2 : B2 – Risk of Fragmentation (as a systemic cross-cutting risk rather than a standalone trend) Rank 3 : B3 – Greater agility in standard-setting (Agility should come through thematic work, guidance and post-implementation reviews, not accelerated standard-setting)
Rank 4 : A1 – Increasing use of emerging technologies (existing ethical principles remain fit for purpose, however there may be implications that auditing standards need to consider)
Rank 5 : B1 – Regulatory changes (Ensure principles-based standards that are resilient across regulatory cycles and contribute to burden reduction without compromising quality)

Consejo General de Economistas de España

Rank 1 : O.1. Changes in the Geopolitical and Regulatory Landscape - Making the ISA for LCE a Strategic ...)
Rank 2 : D.1 Evolving Structure and Business Models of Accounting Firms - Alternative Ownership Structures
Rank 3 : A1 Digital Transformation – Increasing Use of Emerging Technologies y A3 Digital Transformation – Financial Crimes Enabled by Technology
Rank 4 : B3 Changes in the Geopolitical and Regulatory Landscape - Call for Greater Agility in Standard Setting
Rank 5 : C.1 Evolving Expectations Concerning Sustainability Information – Continuing Demand for Sustainability Reporting and Assurance

CPA Australia

Rank 1 : O.1 – Adoption, Implementation Capacity and Standard Usability
Rank 2 : A.1 - Increasing Use of Emerging Technologies
Rank 3 : B.3 - Call for Greater Agility in Standard Setting
Rank 4 : B4 - Greater Diversity of Voices Sought
Rank 5 : C.1 Continuing Demand for Sustainability Reporting and Assurance

European Federation of Accountants and Auditors for SMEs (EFAA)

Rank 1 : A1 Increasing use of emerging technologies
Rank 2 : B1 Changes in Geopolitical Landscape
Rank 3 : A3 Technology-enabled crime

Global Accountancy Alliance (GAA)

Rank 1 : O.1
Rank 2 : B.2
Rank 3 : A.1
Rank 4 : A.3
Rank 5 : B.1

Institute of Chartered Accountants in England and Wales (ICAEW)

Rank 1 : A.1 [Digital Transformation – Increasing Use of Emerging Technologies]
Rank 2 : B.2 [Changes in the Geopolitical and Regulatory Landscape - Risk of Fragmentation]
Rank 3 : B.3 [Changes in the Geopolitical and Regulatory Landscape - Call for Greater Agility in Standard Setting]
Rank 4 : D.1 [Evolving Structure and Business Models of Accounting Firms - Alternative Ownership Structures]
Rank 5 : B.1 [Changes in the Geopolitical and Regulatory Landscape – Regulatory Changes]

Institute of Chartered Accountants of Scotland (ICAS)

Rank 1 : O.1
Rank 2 : B.2
Rank 3 : A.1
Rank 4 : A.3
Rank 5 : B.4

Institute of Public Accountants (IPA)

Rank 1 : B2 Changes in the Geopolitical and Regulatory Landscape – Risk of fragmentation
Rank 2 : B3 Changes in the Geopolitical and Regulatory Landscape – Call for greater agility in standard-setting
Rank 3 : B4 Changes in the Geopolitical and Regulatory Landscape – Greater diversity of voices sought
Rank 4 : D2 Evolving Structure and Business Models of Accounting Firms – Increased involvement of non-professional accountants in the accounting and auditing profession
Rank 5 : A1 Digital Transformation – Increasing use of emerging technologies

Institute of Singapore Chartered Accountants (ISCA)

Rank 1 : A.1
Rank 2 : A.2
Rank 3 : C.1
Rank 4 : D.2
Rank 5 : D.1

International Federation of Accountants (IFAC)

Rank 1 : O.2 – Effectiveness of the standard-setting process itself
Rank 2 : O.1 - Cumulative over-regulation, complexity and cost
Rank 3 : B.2 – Risk of fragmentation
Rank 4 : A.1 - Digital Transformation – Increasing Use of Emerging Technologies
Rank 5 : B.3 – Call for greater agility in standard setting

Malaysian Institute of Accountants (MIA Malaysia)

Rank 1 : A.1 [Digital Transformation – Increasing Use of Emerging Technologies]
Rank 2 : B.2 [Changes in the Geopolitical and Regulatory Landscape - Risk of Fragmentation]
Rank 3 : O.1 [Effective governance and transparency of due process]
Rank 4 : B.3 [Changes in the Geopolitical and Regulatory Landscape - Call for Greater Agility in Standard Setting]
Rank 5 : B.1 [Changes in the Geopolitical and Regulatory Landscape – Regulatory Changes]

Malta Institute of Accountants (MIA Malta)

Rank 1 : Artificial Intelligence
Rank 2 : Cybersecurity Assurance
Rank 3 : Digital Assets
Rank 4 : Data Governance
Rank 5 : Sustainability

Pan African Federation of Accountants (PAFA)

Rank 1 : O.2 – Effectiveness of the standard-setting process
Rank 2 : B3. Changes in the Geopolitical and Regulatory Landscape - Call for Greater Agility in Standard Setting
Rank 3 : A1 Digital Transformation – Increasing Use of Emerging Technologies
Rank 4 : B2. Changes in the Geopolitical and Regulatory Landscape – Risk of Fragmentation
Rank 5 : D.4 Evolving Structure and Business Models of Accounting Firms - Non-Assurance Service Line

Pavel Dimitrov (Union of Accountants in Bulgaria)

Rank 1 : C.2
Rank 2 : O.1
Rank 3 : B.2
Rank 4 : C.1
Rank 5 : O.4

Polish Chamber of Statutory Auditors (PIBR)

Rank 1 : O.1
Rank 2 : B.3
Rank 3 : A.1
Rank 4 : B.1
Rank 5 : D.1

South African Institute of Chartered Accountants (SAICA)

Rank 1 : A.1
Rank 2 : A.3
Rank 3 : C.1
Rank 4 : B.4
Rank 5 : B.3

11. Academics

European Accounting Association (EAA) Auditing, Assurance and Ethics Standard Committee

Rank 1 : A1
Rank 2 : A3
Rank 3 : D2
Rank 4 : B3
Rank 5 : D3

Kenichi Akiba (Waseda University)

Rank 1 : A1
Rank 2 : C1
Rank 3 : B1
Rank 4 : C2

Nicole Ratzinger-Sakel (University of Hamburg Business School)

Rank 1 : A.1
Rank 2 : B.3
Rank 3 : B.1
Rank 4 : D.1
Rank 5 : A.3

12. Others

AIDS Committee of Toronto

Rank 2 : O.1
Rank 5 : Evolving Structure

Cristian Emmanuel Munarriz

Rank 1 : A.1.
Rank 2 : C.2.
Rank 3 : D.1.
Rank 4 : B.2
Rank 5 : A.2

Louise Willdridge (LBW Global)

Rank 1 : A.1
Rank 2 : D.1
Rank 3 : A.3
Rank 4 : D.3
Rank 5 : B.1

Wenzel Reyes (MindBridge)

Rank 1 : Use of technology in delivery of audit quality
Rank 2 : Use of technology by firms
Rank 3 : Financial crimes from emerging technology
Rank 4 : Professional skepticism elevation
Rank 5 : Sustainability standards