

2. SECTION I: ABOUT THE RESPONDENT

1. From which perspective are you providing this feedback?

The view of an organization

Please complete:

Your name:

Your organization (if applicable):

E-mail address:

Please complete:

Organization:

Asociación Interamericana de Contabilidad - AIC

Name(s) of contact(s) for this submission:

CPA Idrian Estrella Silva

E-mail address(es) of contact(s):

asuntostecnicos@contadores-aic.org

2. Please select from the following options to which stakeholder group you or your organization belongs:

IFAC Member Body or Other Professional Accountancy or Professional Organization

Please specify the type of accounting firm:

Please specify:

Other Professional Accountancy or Professional Organization

Please specify:

Please specify:

Please specify:

3. Please select from the following options the geographical region that best matches you or your organization:

3. Please select from the following options the geographical region that best matches you or your organization:

South America

4. SECTION III: SSBs' STRATEGIC POSITIONING FOR 2028–2031

4. As the SSBs look toward the 2028–2031 period, they are reflecting on how to position their strategies and work plans to best serve the public interest within a rapidly changing global environment. This involves careful consideration of how the SSBs remain relevant, responsive, and impactful in their standard-setting and other related work. In that context, what do you believe the SSBs should aspire to achieve during their next strategy period, 2028–2031?

Your answer may touch on different dimensions, for example:

The relevance, responsiveness and impact of the SSBs' standard-setting and related activities.

Broader adoption and effective implementation of the SSBs' standards.

The SSBs' interaction and engagement with key stakeholder groups.

The SSBs' ability to serve the public interest.

The examples above are for illustrative purposes only and should not limit, direct, or otherwise influence your response.

Your answer should address the IAASB and IESBA collectively; however, you may wish to also highlight matters specifically for the IAASB or IESBA (if applicable, you could use separate headings to address such matters).

Ambas entidades deben continuar sus acciones y actividades, en un ambiente de neutralidad, objetividad y practicidad en los temas que aborden. El próximo plan estratégico 2028-2031, que seguirá en construcción y actualización permanente, deben contemplar:

- a. la incorporación de jóvenes profesionales en la contaduría y actividades de servicios relacionados, que se incorporen a los entes técnicos globales y regionales, para que además de conocer la normativa actual, su formación, discusión y emisión, sean los líderes en pocos años de estas entidades; una grave problemática en la región (AIC) es la falta de jóvenes en los entes regionales y nacionales (países) comprometidos con la profesión y sus buenas prácticas,
- b. el plan estratégico debe focalizar un espacio relevante e importante, respecto a cómo trabajar con inteligencia artificial (IA), trabajar en IA, y reportaría en base a "skills" y agentes, y su aceptación y confiabilidad, mediante la utilización y aplicación de los contadores y similares, para entregar a usuarios internos y externos de las organizaciones.
- c. evaluar la necesidad de contar con auditorías de sistemas de información basadas en IA.
- d. identificar, procesar y emitir normativa sobre el uso de IA en la contaduría pública y el nivel de responsabilidad de los contadores y quienes apoyan en su diseño y generación (profesionales de apoyo).
- e. impulsar la preparación y entrega oficial y razonada, de entes técnicos regionales y nacionales (miembros) sobre normas nuevas, actualización de normativa y guías de uso, implementación y casuísticas.

6. SECTION IV: KEY TRENDS IMPACTING THE SSBs

A.1 Digital Transformation – Increasing Use of Emerging Technologies

6 – Strongly increasing in importance

Please explain why you do not believe this should be considered a relevant trend for the SSBs:

Do you wish to highlight any matters relating to this trend or identified impacts, or any additional impacts, for the IAASB or IESBA or both the SSBs?

Los reportes financieros, se basan en resultados obtenidos en base a procesos tecnológicos (incluso con autonomía) y que deben ser validados por pares o entes técnicos, para su confiabilidad.

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

6 – Strongly increasing in importance

Please explain why you do not believe this should be considered a relevant trend for the SSBs:

Do you wish to highlight any matters relating to this trend or identified impacts, or any additional impacts, for the IAASB or IESBA or both the SSBs?

Muy relevante considerar, que este tipo de activos digitales, si bien son un medio de cambio global, debe evaluarse su incidencia en la prevención del lavado de activos

A.3 Digital Transformation – Financial Crimes Enabled by Technology

6 – Strongly increasing in importance

Please explain why you do not believe this should be considered a relevant trend for the SSBs:

Do you wish to highlight any matters relating to this trend or identified impacts, or any additional impacts, for the IAASB or IESBA or both the SSBs?

Los delitos financieros, son en base a plataformas y estrategias con inteligencia en "permanente actualización y creación".

7. SECTION IV: KEY TRENDS IMPACTING THE SSBs

B.1 Changes in the Geopolitical and Regulatory Landscape – Regulatory Changes

6 – Strongly increasing in importance

Please explain why you do not believe this should be considered a relevant trend for the SSBs:

Do you wish to highlight any matters relating to this trend or identified impacts, or any additional impacts, for the IAASB or IESBA or both the SSBs?

El nuevo ordenamiento mundial indudablemente debe ser considerado, y los efectos permanentes y posteriores predecibles.

B.2 Changes in the Geopolitical and Regulatory Landscape – Risk of Fragmentation

5 – Increasing in importance

Please explain why you do not believe this should be considered a relevant trend for the SSBs:

Do you wish to highlight any matters relating to this trend or identified impacts, or any additional impacts, for the IAASB or IESBA or both the SSBs?

Los grupos comunitarios regionales como la comunidad europea, comunidad andina, mercosur, entre otros, y su funcionamiento adecuado y neutro, con los efectos financieros y económicos deben ser considerados.

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

5 – Increasing in importance

Please explain why you do not believe this should be considered a relevant trend for the SSBs:

Do you wish to highlight any matters relating to this trend or identified impacts, or any additional impacts, for the IAASB or IESBA or both the SSBs?

La evaluación predictiva de los efectos de cambios geopolíticos y regulatorios, exige una respuesta más pronta, en base a criterios formados y razonados de los entes regulatorios y técnicos regionales. Evaluar las métricas de respuestas anteriores, con un objetivo de menor tiempo en formación de resúenas y actualización de normativas.

B.4 Changes in the Geopolitical and Regulatory Landscape – Greater Diversity of Voices Sought

6 – Strongly increasing in importance

Please explain why you do not believe this should be considered a relevant trend for the SSBs:

Do you wish to highlight any matters relating to this trend or identified impacts, or any additional impacts, for the IAASB or IESBA or both the SSBs?

8. SECTION IV: KEY TRENDS IMPACTING THE SSBs

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

6 – Strongly increasing in importance

Please explain why you do not believe this should be considered a relevant trend for the SSBs:

Do you wish to highlight any matters relating to this trend or identified impacts, or any additional impacts, for the IAASB or IESBA or both the SSBs?

La incidencia es significativamente alta, el planeta, la sociedad requiere respuesta urgentes, efectivas e inmediatas.

C.2 Evolving Expectations Concerning Sustainability Information – Regulatory and Geopolitical Changes

6 – Strongly increasing in importance

Please explain why you do not believe this should be considered a relevant trend for the SSBs:

Do you wish to highlight any matters relating to this trend or identified impacts, or any additional impacts, for the IAASB or IESBA or both the SSBs?

Las expectativas de los usuarios y gobiernos respecto a sostenibilidad, es relevantes, sobre todo en economías menores (pequeñas) o con poco músculo para efectúa analíticas de información y tomar decisiones razonadas y seguras.

9. SECTION IV: KEY TRENDS IMPACTING THE SSBs

D.1 Evolving Structure and Business Models of Accounting Firms – Alternative Ownership Structures

6 – Strongly increasing in importance

Please explain why you do not believe this should be considered a relevant trend for the SSBs:

Do you wish to highlight any matters relating to this trend or identified impacts, or any additional impacts, for the IAASB or IESBA or both the SSBs?

La independencia técnica, profesional, y reputacional está en alto riesgo.

D.2 Evolving Structure and Business Models of Accounting Firms – Increased

Involvement of Non-Professional Accountants in the Accounting and Auditing Profession

6 – Strongly increasing in importance

Please explain why you do not believe this should be considered a relevant trend for the SSBs:

Do you wish to highlight any matters relating to this trend or identified impacts, or any additional impacts, for the IAASB or IESBA or both the SSBs?

Si bien la contaduría pública actual, requiere el apoyo de otros profesionales, debe evaluarse la responsabilidad total y/o parcial de los otros profesionales, en los nuevos modelos de negocio.

D.3 Evolving Structure and Business Models of Accounting Firms – Challenges to Attracting and Retaining Talent

6 – Strongly increasing in importance

Please explain why you do not believe this should be considered a relevant trend for the SSBs:

Do you wish to highlight any matters relating to this trend or identified impacts, or any additional impacts, for the IAASB or IESBA or both the SSBs?

Es un gran atractivo para jóvenes talentos, el esfuerzo debe centrarse en su retención por tiempos significativos..

D.4 Evolving Structure and Business Models of Accounting Firms – Non-Assurance Service Line

6 – Strongly increasing in importance

Please explain why you do not believe this should be considered a relevant trend for the SSBs:

Do you wish to highlight any matters relating to this trend or identified impacts, or any additional impacts, for the IAASB or IESBA or both the SSBs?

Servicios relacionados de auditoría de IA y afines, en enfoques técnicos y éticos, de responsabilidad en su uso, generación información y valoración de la misma.

10. SECTION IV: KEY TRENDS IMPACTING THE SSBs - OTHER TRENDS AND RANKING

6. Are there trends or related areas or matters that you believe the SSBs should consider that are not covered? If so, please provide details.

Yes

Additional trends

Please number your additional trend (O.1, O.2, O.3, ...)

O.1

Please describe the additional trend

Economías digitales (sin territorialidad)

Tributos globales (sin territorialidad específica)

On a scale of 1 to 6, indicate the extent to which you believe this trend will increase or decrease in importance for the SSBs for their next strategy period starting in 2028.

5 – Increasing in importance

Do you wish to explain your rating or highlight any matters relating to this trend for the IAASB, IESBA, or both the SSBs?

Please number your additional trend (O.1, O.2, O.3, ...)

Please describe the additional trend

On a scale of 1 to 6, indicate the extent to which you believe this trend will increase or decrease in importance for the SSBs for their next strategy period starting in 2028.

5 – Increasing in importance

Do you wish to explain your rating or highlight any matters relating to this trend for the IAASB, IESBA, or both the SSBs?

7. Based on your evaluation of the identified trends, please rank what you believe are the TOP FIVE most important trends for the SSBs to consider for their next strategy period starting in 2028.

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

11. SECTION V: AREAS FOR JOINT ACTIONS IN SSBs' WORK PLANS

8. Please share your views about areas of common interest and possible joint or parallel work plan topics (e.g., standard-setting or non-authoritative materials), or other initiatives or activities.

Para la AIC es relevante, importante y consta en su plan estratégico, el participar permanentemente con los entes emisores de normas, como ya lo hemos hecho en el pasado, sobre:

Guías de apoyo referencial para los profesionales globales y de la región.

Traducción de inglés a español de las normas técnicas existentes y nuevas, así como de la formación de nuevas normas de acuerdo, a la realidad de las regiones y América.

Normativa relacionada con el tercer sector, abordada desde el IAASB y su relación con los contadores independientes, así como las NICSP y sostenibilidad, en su evaluación.