

Raportimi i Qëndrueshmërisë dhe Edukimi i Kontabël

Rishikimet e propozuara për Standardet
Ndërkombëtare të Edukimit (SNE)

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Adriana Florina Popa Ph.D., IFAC IPAE, Universiteti i Bukureshtit

6 qershor 2024

Rritje e kërkesës për informacione mbi qëndrueshmërinë



June 2023
IFRS S1
IFRS® Sustainability Disclosure
General Requirements for Sustainability-related Financial Disclosures



June 2023
IFRS S2
IFRS® Sustainability Disclosure Standard
Climate-related Disclosures



International Sustainability Standards Board




International Sustainability Standards Board

Exposure Draft
August 2023
Comments due: December 1, 2023

International Standard on Sustainability Assurance

Proposed International Standard on Sustainability Assurance 5000
General Requirements for Sustainability Assurance Engagements
and
Proposed Conforming and Consequential Amendments to Other IAASB Standards

This Exposure Draft is intended to be read along with the separate Explanatory Memorandum.



International Auditing and Assurance Standards Board

Exposure Draft
January 2024
Comments due: May 10, 2024

International Ethics Standards Board for Accountants®

Proposed *International Ethics Standards for Sustainability Assurance (including International Independence Standards)* (IESSA) and Other Revisions to the Code Relating to Sustainability Assurance and Reporting – Clean Version

This Exposure Draft is intended to be read with the separate Explanatory Memorandum



International Ethics Standards Board for Accountants®

Çfarë kompetence në raportimin dhe sigurimin e qëndrueshmërisë nevojitet nga çdo profesionist kontabël?

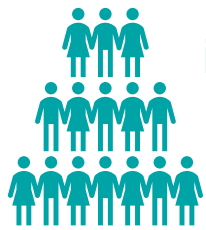
Projekti i raportimit të qëndrueshmërisë: mbledhja e informacionit

Puna afruese me palët e interesit

Këshillat e vendosjes së standardeve

Grupet këshillimore të IFAC-ut

>70 Diskutime me palët e interesit



Hartues, auditues, investitorë, rregullatorë, OPK, akademikë, ekspertë të qëndrueshmërisë.

Shqyrtimi i literaturës

- Kompetencat
- Strategjitë për arsim-formimin
- Vështirësitë



PRQ dhe ofruesit e arsim-formimit



Universitete
Profesionistë
Shoqëri



Shfrytëzimi i IA-së

Global survey

hartuar në 4 gjuhë



300+
përgjigje

78
vende

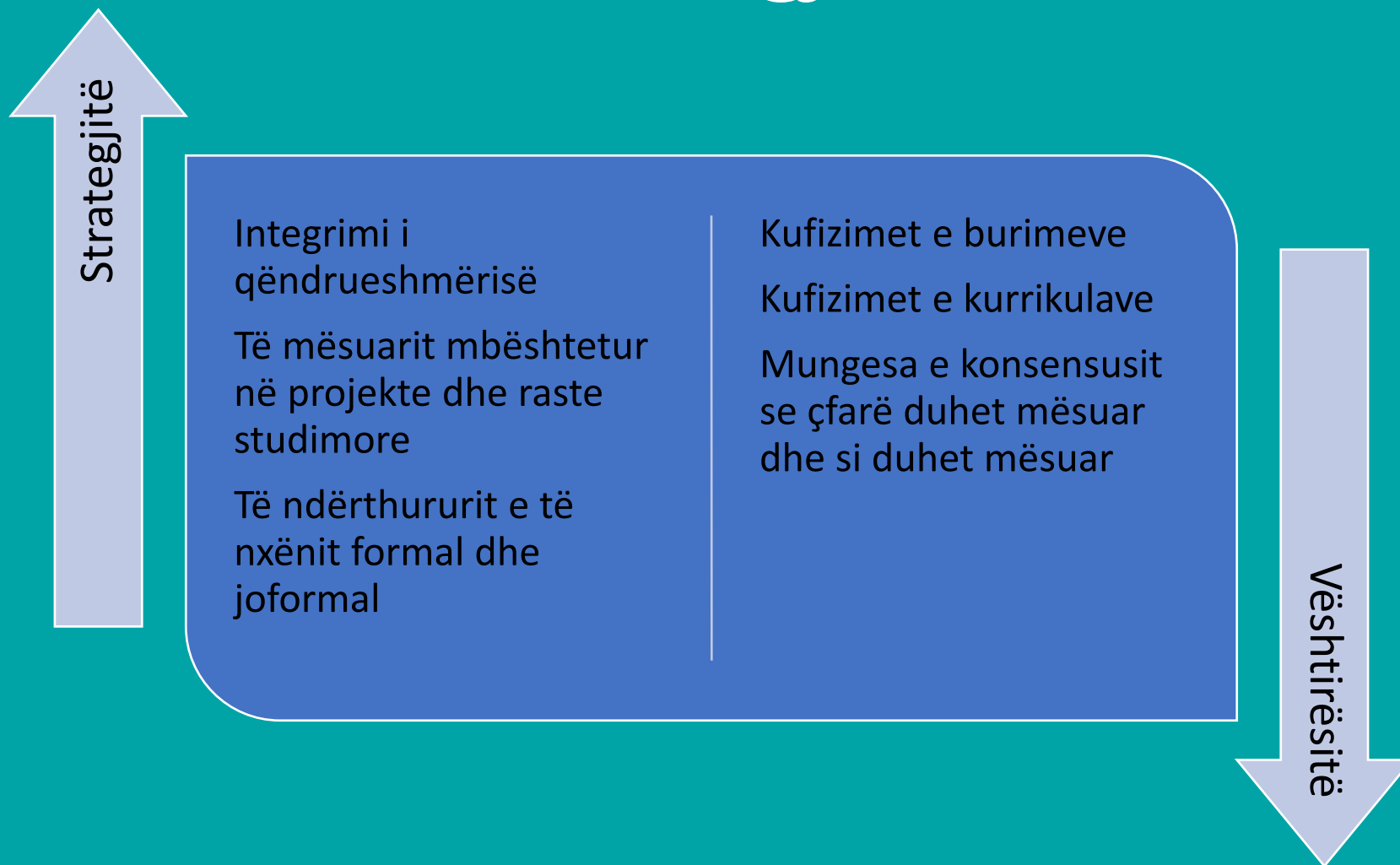
Identifikim i kuadrit të kompetencave

Konstatime: Çfarë është e re dhe çfarë nuk ka ndryshuar



Shfrytëzimi i aftësive ekzistuese dhe të transferueshme do të jetë me rëndësi për kontabilistët

Konstatime: strategji dhe vështirësi



Ndikiminë profesion: perspektiva rumune



CONTRIBUTING TO THE GLOBAL ECONOMY
DEVELOPING THE ACCOUNTANCY PROFESSION

Embracing the New: The Sustainability Reporting Landscape in Romania

ADRIANA FLORINA POPA PH.D., ROBERT AURELIAN SOVA, PD.D. | AUGUST 22, 2022

Sustainability reporting communicates an organization's performance in achieving the UN Sustainability Development Goals (SDGs) and, at the same time, shares decision-necessary information with stakeholders. A new environmental approach is needed. It is time for the accounting profession to embrace issues connected to sustainability in a global context in which the environmental, societal, and governmental aspects ask for a solution.

Professional accountants and the professional accountancy organizations (PAOs) that support them have a direct and active role in achieving extensive reporting that provides an exhaustive picture of the business's sustainable value over time. This requires transition from traditional accounting services to integrated reporting, which provides both financial and non-financial services, as well as specific skills and competencies.

As citizens of a member of the European Union, we feel the influence of the European directives. Years ago, in 2014, an additional obligation for disclosure of non-financial information was introduced for large undertakings (Directive 2014/95/EU). Next, in its Communication on the European Green Pact, adopted in 2019, the European Commission committed to reviewing these first reporting provisions of non-financial information. The result was a directive proposal to strengthen and scale up sustainability reporting in the EU in the coming years—Proposal for a Directive on Corporate Sustainability Reporting.

In the context, of increasingly intense trends and concerns regarding ESG (environmental, social, governance) reporting, Corpul Expertilor Contabili si Contabililor Autorizati din Romania (the Body of Expert and Licensed Accountants of Romania, or CECCAR) took actions at different levels including:

- Being part of the solution by integrating as a member in representative international organizations for ESG reporting framework;
- Creating an ESG Knowledge Gateway for stakeholders;
- Updating professional accounting education programs for initial and continuous development of our members;
- Expanding existing qualifications;

CO Participating in connected events;

Issues and Insights

Supporting International Standards

Contributing to the Global Economy

Building Trust & Ethics

Developing the Accountancy Profession

Preparing Future-Ready Professionals

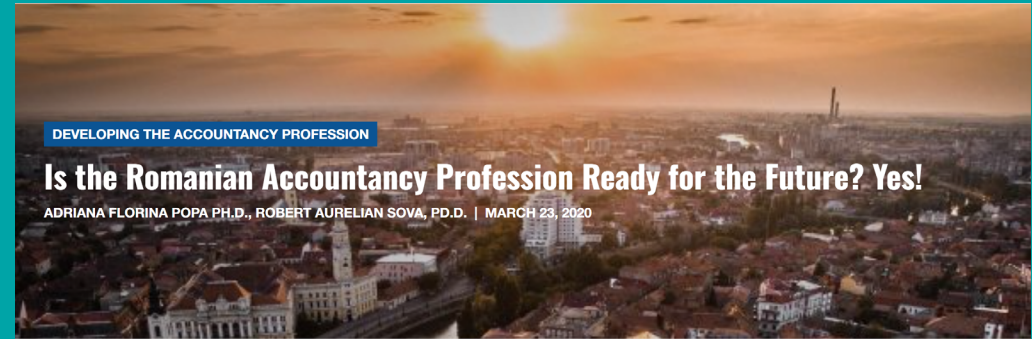
Recent Articles

Case Study: The CFO's Role in Ensuring Sustainability and Excellence at UCT

MAY 16, 2024 | LAURA LEKA

The Journey Towards Adoption & Implementation of the ISA for LCE Requires Clear Communication and All Stakeholders' Buy-In

MAY 13, 2024 | CHRISTOPHER ARNOLD,



DEVELOPING THE ACCOUNTANCY PROFESSION

Is the Romanian Accountancy Profession Ready for the Future? Yes!

ADRIANA FLORINA POPA PH.D., ROBERT AURELIAN SOVA, PD.D. | MARCH 23, 2020

In a world that evolves rapidly, adapting quickly to change is necessary for business' development and growth, and an imperative for success. In this dynamic context, accountants are influenced by new business models as a consequence of automation and technology developments and by legislative changes—requiring continuous diversification and adaptation.

With these trends in mind, *The Body of Expert and Licensed Accountants of Romania* (CECCAR) is taking the steps necessary to adapt to new expectations regarding accountants' skillset and roles. Change is coming—we cannot postpone the inevitable. Which leaves us with the question, are our actions enough to build a sustainable professional accountancy organization for the future?

For CECCAR, the first step was to understand the importance of preparing future-ready accountants. The next step was making accountancy education a strategic priority and guidepost for all our activities. Using an integrated approach, we focused on three areas in 2019.

Attracting new professional accountants

Successfully developing a future-ready accountant begins with the initial professional development of aspiring accountants.

To enhance the attractiveness of the accountancy profession and interest new talent, CECCAR raised awareness of the importance of an education in accountancy, the route to become a professional accountant, and the opportunities offered by the profession through multiple communication platforms, including online messages; career counseling for students at high schools and universities; and interviews with young professionals sharing their experience as members of CECCAR.

To promote the profession among students and recent graduates of economic studies, CECCAR—in collaboration with economic-focused high schools and universities, launched the contest, *The Student of Today—The Professional Accountant of Tomorrow*, with prizes selected to encourage participants to become accountants.

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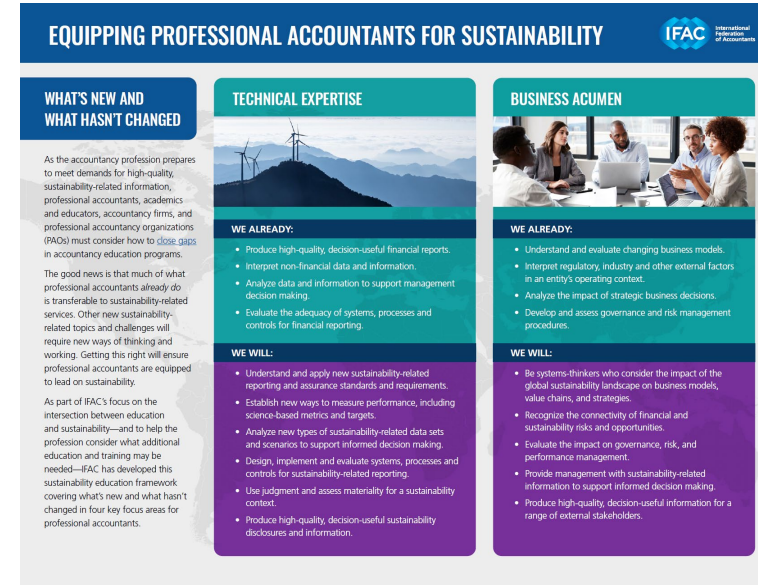
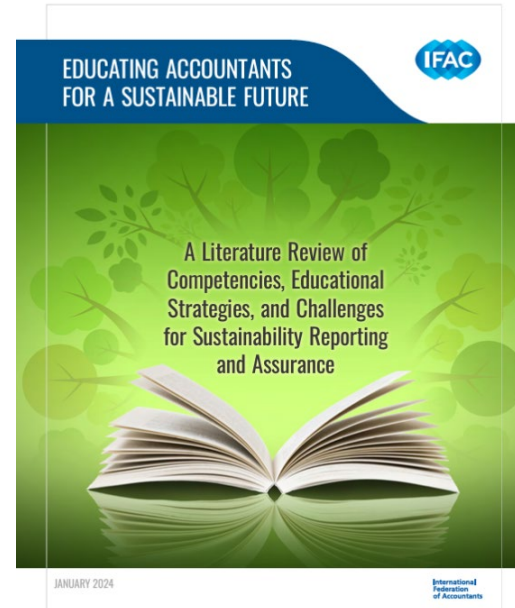
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MAY 13, 2024 | CHRISTOPHER ARNOLD, CECILE BONINO, HARUN SAKI, PAUL THOMPSON

Projekti raportimit të qëndrueshmërisë: produkti përfunduar dhe i planifikuar



IES™

EXPOSURE DRAFT

Rishikimet
përfundimtare të
SNE-së
- nëntor 2024 -



Hapat në vijim

Drejtimi dhe orientimi i mentalitetit

Marrja në konsideratë e SNE 8 – “Partnerët e angazhimit të auditimit”

Si duhet të ndryshojnë SNE-të për të
pasqyruar “të rejtat”?

SNE-të: Pikënisje globale për edukimin kontabël

Udhërrëfyes për organizatat anëtare të IFAC-ut

**ASPIRING
PROFESSIONAL
ACCOUNTANT**



IES 1:
Entry to a
Program

INITIAL PROFESSIONAL DEVELOPMENT



IES 2:
Technical
Competence



IES 3:
Professional Skills



IES 4:
Professional Values,
Ethics & Attitudes

LEARNING OUTCOMES



IES 5:
Practical
Experience



IES 6:
Assessment

**PROFESSIONAL
ACCOUNTANT**



IES 7:
Continuing
Professional
Development



IES 8:
Audit Engagement
Partner

LEARNING
OUTCOMES

Fushat e kompetencave dhe rezultatet mësimore

SNE 2

⊖ (a) *Financial accounting and reporting*

Level of Proficiency: Intermediate

- (i) Apply accounting principles to transactions and other events.
- (ii) Apply International Financial Reporting Standards (IFRS) or other relevant standards to transactions and other events.
- (iii) Evaluate the appropriateness of accounting policies used to prepare financial statements.
- (iv) Prepare financial statements, including consolidated financial statements, in accordance with IFRS or other relevant standards.
- (v) Interpret financial statements and related disclosures.
- (vi) Interpret reports that include non-financial data and information.

⊕ (b) *Management accounting*

Level of Proficiency: Intermediate

⊕ (c) *Finance and financial management*

Level of Proficiency: Intermediate

⊕ (d) *Taxation*

Level of Proficiency: Intermediate

⊕ (e) *Audit and assurance*

SNE 4

⊖ (a) *Professional skepticism and professional judgment*

Level of Proficiency: Intermediate

- (i) Apply an inquiring mind when collecting and assessing data and information.
- (ii) Apply techniques to reduce bias when solving problems, informing judgments, making decisions and reaching well-reasoned conclusions.
- (iii) Apply critical thinking when identifying and evaluating alternatives to determine an appropriate course of action.

⊕ (b) *Ethical principles*

Level of Proficiency: Intermediate

⊕ (c) *Commitment to the public interest*

Level of Proficiency: Intermediate

Shembujtë rezultateve mësimore të SNE-ve

SNE 2

- (iv) Prepare financial statements, including consolidated financial statements, in accordance with IFRS or other relevant standards.

SNE 4

- (ii) Apply techniques to reduce bias when solving problems, informing judgments, making decisions and reaching well-reasoned conclusions.

Çfarë po propozohet për SNE-të?

Qasja e përgjithshme

Zhvillimi profesional fillestar

- Ndryshimet në SNE 2, 3, 4
- ZHPV-ja duhet të trajtohet nëpërmjet udhëzuesve dhe burimeve të tjera



I integruar

- Integrimi i “të rejave” në të gjitha fushat e kompetencave dhe rezultatet mësimore



Pikënisja globale

- Cili është standardi i duhur arsimor minimal?
Harmonizimi me ISSB-në, IAASB-në dhe IESBA-në



Integrimi i qëndrueshmërisë në ...



MPREHTËSINË
TREGTARE

Sjellje

TË DHËNAT &
INFORMACIONE
T

RAPORTIMIN

OFRIMIN E
SIGURISË

Etika si bazë për të gjitha veprimtaritë profesionale

Mendjemprehtësia tregtare



- Strategji dhe vendimmarrje
- Të menduarit në sisteme
- Të menduarit e alternativa ve

Sjellja



- Bashkëpunim dhe komunikim
- Ekipe shumëdisiplinare
- Përfundime mbështetur në informacione
- Kureshtje dhe përshtatje intelektuale

Të dhënat dhe informacionet



- Metrika dhe objektivat
- Zinxhirët e vlerës
- Analizë e skenarëve

Raportimi



- Politikat për qëndrueshmërinë
- Përgatitja dhe interpretimi i informacioneve shpjeguese dhe raporteve të qëndrueshmërisë

Dhënia e sigurisë



- Fushë e re kompetencash
- Nivel themeli
- Fokus i te dhënia e sigurisë për qëndrueshmërinë

Etika si bazë



- Para gjykim i
- Etika në komunikim
- Puna me të tjerët dhe ekspertët e jashtëm

Informacion i përgjithshëm për ndryshimet



Mendjemprehtësi
a tregtare
Stratëgjia dhe
vendimmarrje

Të menduarit në
sisteme

Të menduarit e
alternativave



Sjellja
Bashkëpunim dhe
komunikim

Ekipe
shumëdisiplinare

Përfundime
mbështetur në
informacione

Kureshtje dhe
përkrahje



Të dhënat &
informacionet
Metrika dhe
objektivat

Zinxhirët e vlerës

Analizë e skenarëve



Raportimi

Politikat për
qëndrueshmërinë

Përgatitja dhe
interpretimi i
informacioneve
shpjeguese dhe
raporteve të
qëndrueshmërisë



Dhënia e sigurisë

Fushë e re
kompetencash

Nivel themeli

Fokusi te dhënia e
sigurisë për
qëndrueshmërinë

Etika si bazë për të gjitha veprimtaritë profesionale
Paragjykimi, komunikimet, puna e të tjerëve dhe ekspertëve të jashtëm

Hapat në vijim dhe ngritja e kapaciteteve



Procesi i rishikimit të SNE-ve



PROJEKT-
PROPOZIM



MBLEDHJAE
INFORMACIONIT



VENDIMI NË
PANEL PËR TË
BËRË RISHIKIME



HARTIMI I
MATERIALIT PËR
DISKUTIM



NXJERRJAE
MATERIALIT PËR
DISKUTIM

Procesi i rregullt mbikëqyret nga Këshilli i IFAC-ut nën udhëheqjen e Panelit Ndërkombëtar për Edukimin Kontabël dhe Stafin e IFAC-ut

Hapat në vijim



AFATI PËR TË DHËNË
KOMENTE:
24 KORRIK 2024



SHQYRTIMI I LETRAVE
ME KOMENTE DHE
PËRDITËSIMI I
RISHIKIMEVE



KËSHILLI I IFAC-UT –
NËNTOR 2024



DATA E HYRJES NË
FUQI, E PROPOZUAR: 1
KORRIK 2026

Ngritja e kapaciteteve

Hartuesit

Dhënësit e
sigurisë

Ofruesit e
arsim-
formimit

Kontabilistët e
ardhshëm

Ekspertët jo
kontabël

Rregullatorët

Një qasje shumëpalëshe për arsim-formimin



Harmonizimi ndërmjet arimit dhe praktikës në zhvillim është me rëndësi kryesore

Pyetje/Përgjigje

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