

# Izvještavanje o održivosti i obrazovanje u području računovodstva i revizije

Predložene izmjene Međunarodnih obrazovnih standarda  
(engl. IES)

Michelle Cardwell, IFAC

Dr. sc. Adriana Florina Popa, IFAC IPAЕ, Sveučilište u Bukureštu

6. lipnja/juna 2024.

# Sve veća potreba za informacijama povezanimima s održivošću



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®

Koju kompetentnost svaki profesionalni računovođa treba imati u pogledu izvještavanja o održivosti i izražavanja uvjerenja?

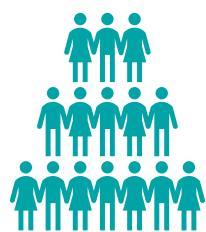
# Projekt izvještavanja o održivosti (engl. SRP): Prikupljanje informacija

## Komunikacija sa zainteresiranim stranama

SSB-  
ovi

Savjetodavne  
grupe IFAC-a

angažirana sa zainteresiranim  
**>70** stranama



Sastavljači, revizori,  
investitori, regulatori,  
PAO-vi, akademska  
zajednica,  
stručnjaci za održivost.

## Pregled literature

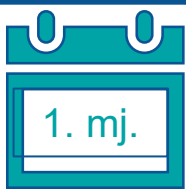
- Kompetencije
- Obrazovne strategije
- Izazovi



SRP i  
edukatori



Akademska  
zajednica  
Stručnjaci  
Poduzeća



**Korištenje umjetne  
inteligencije**

## Globalno istraživanje

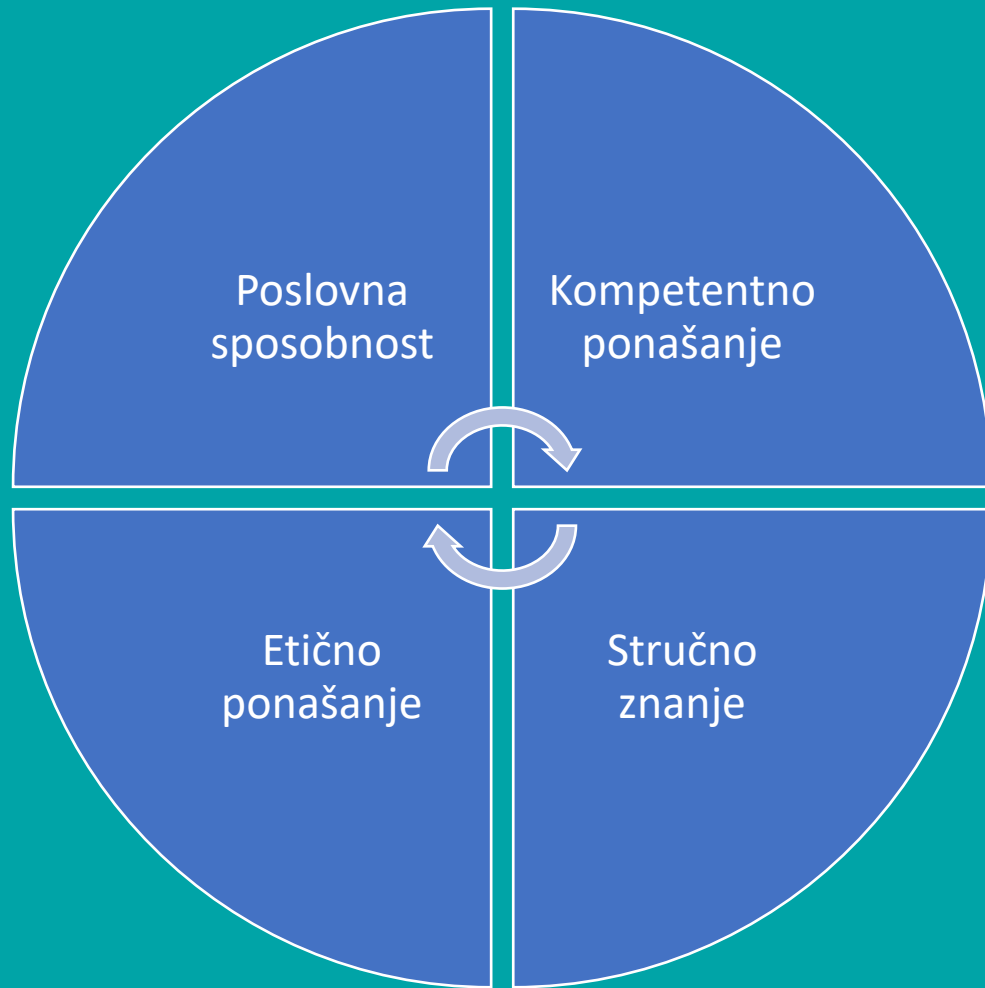
Objavljeno na četiri jezika

**300+**  
odgovora

**78**  
zemalja

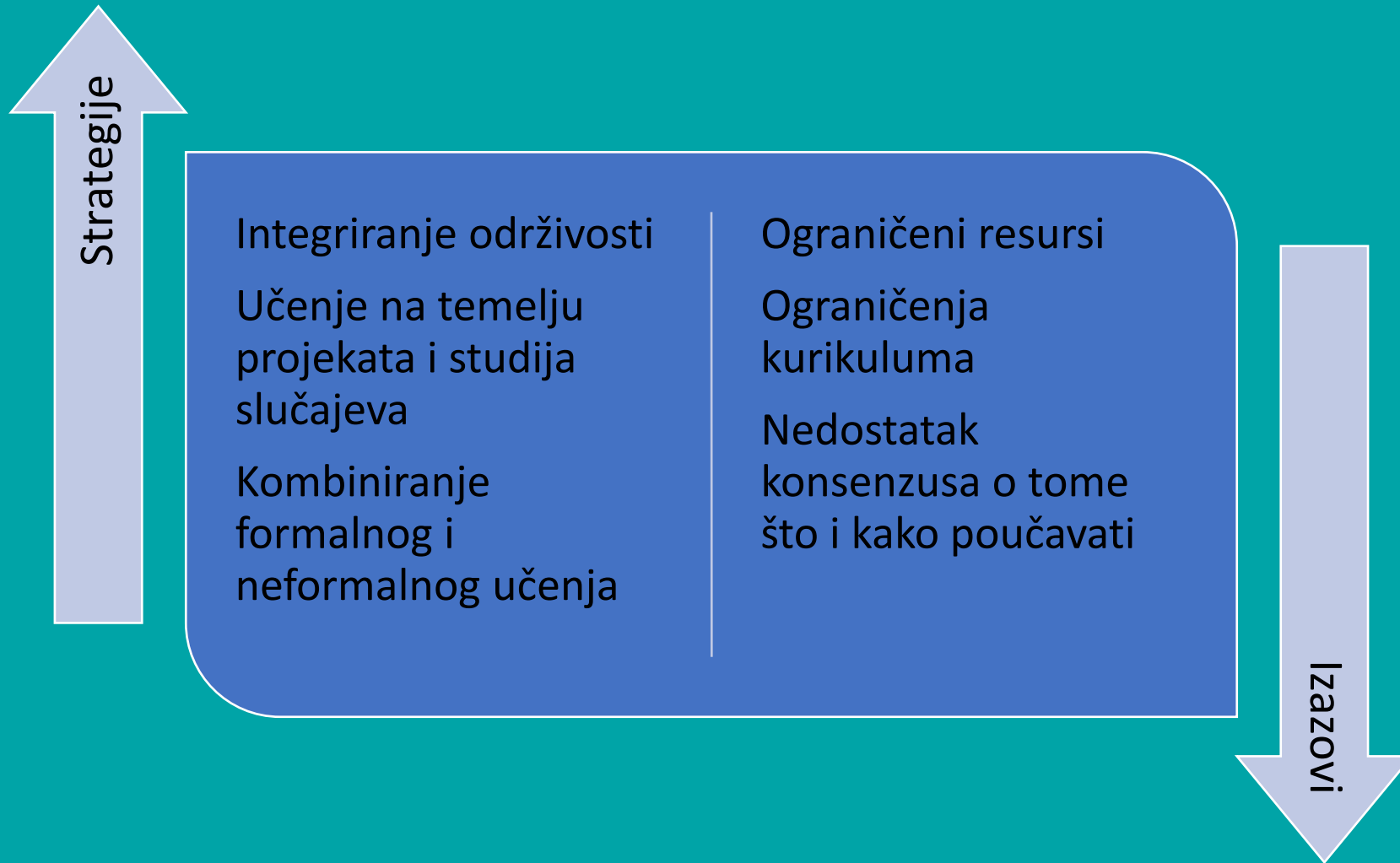
**Mapiranje okvira  
kompetencija**

# Nalazi: Što je novo, a što se nije promijenilo



Za računovođe će biti ključno koristiti postojeće, prenosive vještine

# Nalazi: Strategije i izazovi



# Učínak na struku: iz perspektive Rumunjske



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

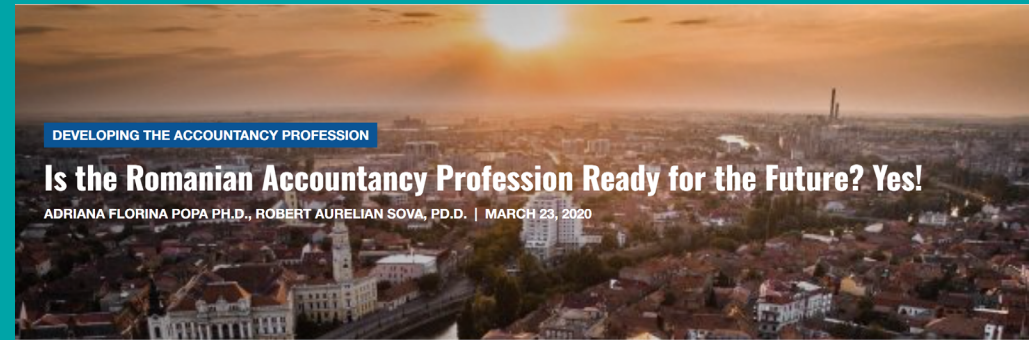
### Recent Articles

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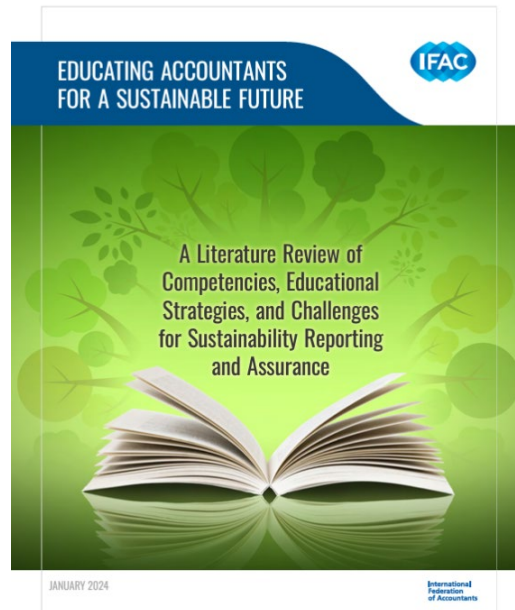
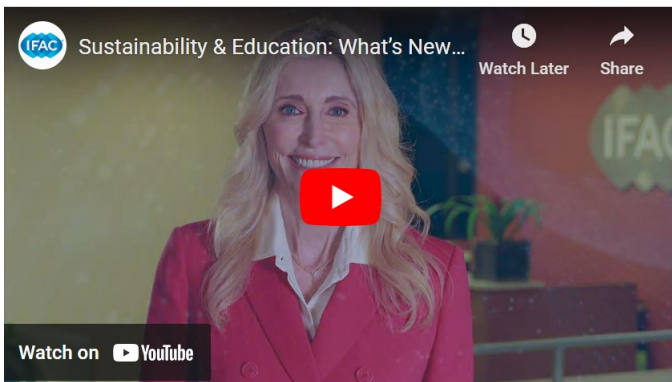
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#### The Journey Towards Adoption & Implementation of the ISA for LCE Requires Clear Communication and All Stakeholders' Buy-In

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

# Projekt izvještavanja o održivosti: Ostvareni i planirani rezultati



# IES™

## NACRT STANDARDA

**Konačne izmjene  
IES-a  
- 11. mj. 2024. -**



## Sljedeći koraci

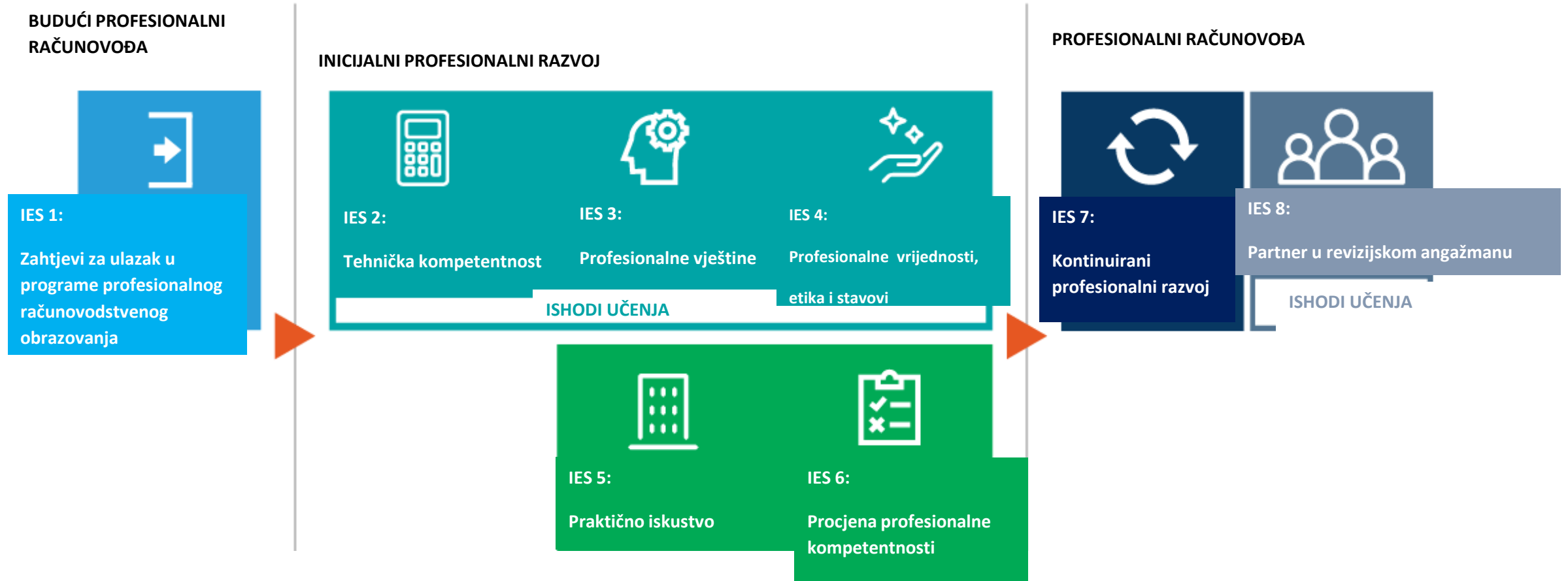
- Dokumentirana mišljenja i smjernice
- Razmatranje IES-a 8 – Partneri u revizijskom angažmanu



Kako treba izmijeniti IES-ove da budu odraz „onoga što je novo“?

# IES-ovi: Globalna osnova za obrazovanje u području računovodstva i revizije

## Mjerodavni za organizacije članice IFAC-a



# Područja kompetentnosti i ishodi učenja

IES 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*

IES 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*

# Primjeri ishoda učenja u okviru IES-a

IES 2

(iv) Izrada financijskih izvještaja, uključujući konsolidirane financijske izvještaje, u skladu s IFRS-ima ili ostalim relevantnim standardima.

IES 4

(ii) Primjena tehnika za smanjenje pristranosti pri rješavanju problema, donošenju prosudbi, odluka i dobro argumentiranih zaključaka.

Što se predlaže za IES-ove?

# Opći pristup

## Inicijalni profesionalni razvoj

- Izmjene IES-ova 2, 3, 4
- KPU treba rješavati putem smjernica i drugih resursa



## Integracija

- Integriranje „onoga što je novo” u svim područjima kompetentnosti i ishode učenja



## Globalna osnova

- Koji je odgovarajući minimalni obrazovni standard?  
Usklađenost s ISSB-om, IAASB-om i IESBA-om



# Integriranje održivosti u ...



POSLOVNU  
SPOSOBNOST



KOMPETENTNO  
PONAŠANJE



PODATKE I  
INFORMACIJE



IZVJEŠTAVANJE



IZRAŽAVANJE  
UVJERENJA

**Etika kao osnova za sve profesionalne aktivnosti**

# Poslovna sposobnost



- Strategija i donošenje odluka
- Sistemsko razmišljanje
- Razmatranje alternativa



# Kompetentno ponašanje



- Suradnja i komunikacija
- Multidisciplinarni timovi
- Informirani zaključci
- Intelektualna radoznalost i prilagodljivost

# Podaci i informacije



- Metrika i ciljevi
- Vrijednosni lanci
- Analiza scenarija

# Izvještavanje



- Politike održivosti
- Izrada i tumačenje objava i izvještaja o održivosti

# Izražavanje uvjerenja



- Novo područje kompetentnosti
- Osnovna razina
- Fokus na izražavanje uvjerenja o održivosti

# Etika kao osnova



- Pristranost
- Etika u komunikaciji
- Suradnja s drugima i vanjskim stručnjacima

# Pregled izmjena



## Poslovna sposobnost

Strategija i donošenje odluka  
Sistemske razmišljanje  
Razmatranje alternativa



## Kompetentno ponašanje

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Multidisciplinarni timovi  
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## Podaci i informacije

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Vrijednosni lanci  
Analiza scenarija



## Izveštavanje

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Izrada i tumačenje objava i izvještaja o održivosti



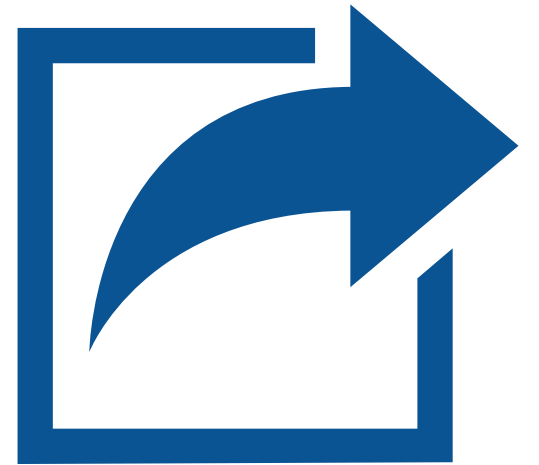
## Izražavanje uvjerenja

Novo područje kompetentnosti  
Osnovna razina  
Fokus na izražavanje uvjerenja o održivosti

## Etika kao osnova za sve profesionalne aktivnosti

Pristranost, komunikacija, suradnja s drugima i vanjskim stručnjacima

# Sljedeći koraci i izgradnja kapaciteta



# Proces revidiranja IES-a



PROJEKTNI  
PRIJEDLOG



PRIKUPLJANJE  
INFORMACIJA



ODLUKA PANELA  
O REVIZIJI



IZRADA NACRTA  
STANDARDARDA



OBJAVA NACRTA  
STANDARDARDA

**Pravilnost postupka nadzire Odbor IFAC-a**

**Pod vodstvom Međunarodnog panela za obrazovanje u području računovodstva i revizije i zaposlenika IFAC-a**



# Sljedeći koraci



RAZDOBLJE ZA  
DOSTAVU KOMENTARA  
DO  
24. SRPNJA/JULA 2024.



REVIDIRANJE  
DOSTAVLJENIH  
KOMENTARA I  
AŽURIRANJE IZMJENA



ODBOR IFAC-a –  
STUDENI/NOVEMBAR  
2024.



PREDLOŽENI DATUM  
STUPANJA NA SNAGU:  
1. SRPNJA/JULA 2026.

# Izgradnja kapaciteta

Sastavljači

Pružatelji usluge  
izražavanja  
uvjerenja

Edukatori

Budući računovođe

Neračunovodstveni  
stručnjaci

Regulatori

# Pristup obrazovanju u kojem sudjeluje više zainteresiranih strana



Ključno je uskladiti obrazovanje s novim praksama

# Pitanja i odgovori

Povežite se s  
nama!



[@InternationalFederationOfAccountants](#)



[@GlobalAccountants](#)



[@International Federation of Accountants](#)



[@IFAC](#)



[@IFACMultimedia](#)



[www.ifac.org](#)