

# EMPOWERING CHANGE

PROFESSIONAL ACCOUNTANTS AS  
“ENABLERS” of SUSTAINABILITY

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# Sustainability

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## Opportunities and Challenges for our Profession

**Sustainability Disclosure**—its reporting *and* assurance—offers a unique opportunity to enhance the relevance and attractiveness of the accountancy profession.

**IFAC's 4-Challenges** are designed to help our profession achieve this goal.



# First Challenge



**Sustainability Starts Inside Companies**

**Bridging Information Silos**

**Connectivity & Integration in Reporting**

Champion an  
Integrated  
Mindset

# Second Challenge



Global  
System

**A Harmonized Global System for Reporting**

**A Building Blocks Approach**

**Alignment / Interoperability / Equivalence**

# Third Challenge



Assurance  
Ethics and  
Independence

**High-Quality Assurance**

**A Code for Ethics and Independence**

**A Level Playing Field**

# Fourth Challenge



Capacity  
Building

**Awareness Raising**

**Education / Knowledge**

**Research and Data**

**Focus on Companies**

# Lessons Learned – PAO F B&H

CPD

**Building a team of Interdisciplinary Experts**

**Members Profile - different roles and responsibilities**

**Need assessment**

Materiality Assessment

How to Conduct a Gap Analysis

Carbon footprint measurement and disclosure