

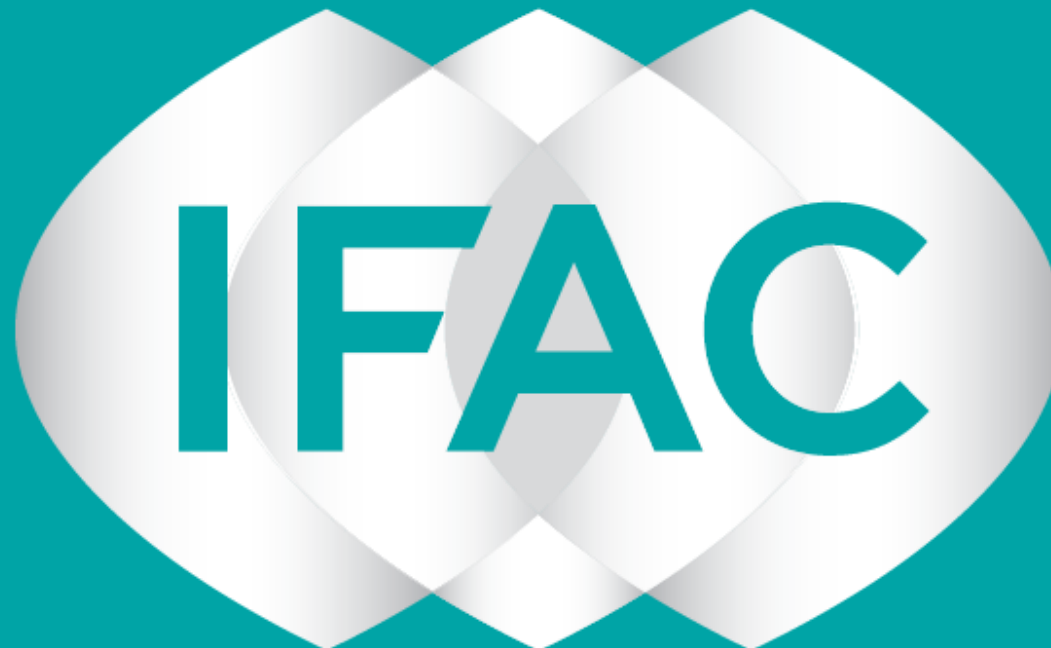
FEDERATA NDËRKOMBËTARE E KONTABILISTËVE

Zhvillimet në arsimin kontabël

Ndryshimet e ardhshme të SNE-ve dhe rrjedhojat e
mundshme të IA në të ardhmen

17 mars 2025

Vjenë



Programi

1. Projektet e rishikimeve të SNE-ve
2. Inteligjenca artificiale dhe arsimi kontabël

Prezantim i përgjithshëm i projekteve të rishikimit të SNE-ve



Vlerësimet

- Modernizimi i SNE 6

Statusi: Miratuar



Qëndrueshmëria

- Kompetenca e lidhur me qëndrueshmërinë në zhvillimin profesional fillestar (SNE 2, 3 dhe 4)

Statusi: Miratuar



Partnerët e angazhimit

- Rishikimi i SNE 8 nga këndvështrimi i përditësimeve të qëndrueshmërisë në SNE 2, 3 dhe 4 dhe i përditësimeve të Standardeve Ndërkombëtare të

Statusi: Projekt-propozim

MODERNIZING INTERNATIONAL EDUCATION STANDARD 6

Key Revisions

- Two New Principles of Formal Assessment
- An Expanded Principle of Equity
- Revised Wording and Illustrative Examples
- Conforming Amendments Across IES's to Align and Update Terminology



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SUSTAINABILITY RELATED REVISIONS TO IES 2, 3 AND 4

Key Enhancements

- Embedded Sustainability Concepts
- New Assurance Competence Area
- Strengthened Business Acumen Focus
- Enabling Behavioral Competencies
- Expanded Explanatory Materials



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Burimet për të filluar

MODERNIZING INTERNATIONAL EDUCATION STANDARD 6

Formal Assessment of Professional Competence



IFAC member organizations are required to:

- Adopt and implement the revised IES 6 (Revised) within their jurisdiction.
- Where responsibility for Initial Professional Development is shared or external, use their best endeavours to promote compliance with these updates.

EFFECTIVE DATE

IES 6 (Revised) is effective from **July 1, 2026**. Earlier adoption is permitted and encouraged.

ABOUT THE INTERNATIONAL EDUCATION STANDARDS

The International Education Standards (IESs), issued by IFAC, provide a globally recognized baseline for professional accountancy education. IFAC member organizations—champions of professional quality and integrity—use the IESs to develop strong, ethical, and competent accountants who serve the public interest. By working together, IFAC and its members shape the future of the profession through learning, innovation, and a collective commitment to excellence.

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SUSTAINABILITY-RELATED REVISIONS TO IES 2, 3 AND 4 Initial Professional Development



IFAC member organizations are required to:

- Adopt and implement the revised IESs within their jurisdiction.
- Where responsibility for Initial Professional Development is shared or external, use their best endeavours to promote compliance with these revisions.

EFFECTIVE DATE

IES 2, 3 and 4 (Revised) are effective from **July 1, 2026**. Earlier adoption is permitted and encouraged.

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Why were revisions to IES 2, 3 and 4 needed?
Demand for sustainability-related disclosure has increased significantly in the last number of years, with many jurisdictions making such disclosures mandatory. In response, new international reporting, assurance and ethical standards have been developed, with widespread global adoption expected.

As the global accountancy profession evolves, IFAC and its member organizations are committed to equipping professionals with the skills and competences needed to deliver high-quality sustainability-related information and services. By updating and supporting its members, IFAC ensures the profession remains a trusted source of integrity, transparency, and expertise worldwide.

The accountancy profession must ensure that all professional accountants are able to meet these evolving expectations. IFAC has revised the International Education Standards to embed sustainability—spanning analysis, reporting, and assurance—across aspiring professional accountants' learning.

These revisions update the global baseline for professional accountancy education, equipping future accountants to implement sustainability-related reporting and assurance standards effectively.

Who do the changes apply to?

IFAC member organizations—leaders in integrity and professional excellence—will use these standards to strengthen their accounting education programs, ensuring future accountants are prepared to meet jurisdictional and international sustainability expectations.

This aligns with the principle-based approach of the IESs, allowing IFAC member organizations to adapt implementation based on their jurisdictional context. Some IFAC member organizations may choose to go beyond these revisions to incorporate additional sustainability learning outcomes.

The updates may also be used voluntarily by non-IFAC member organizations, including academics, universities, training providers, and employers, when designing course curriculum and training programs.



IES Revisions FAQ

March 2023

FREQUENTLY ASKED QUESTIONS SUSTAINABILITY-RELATED REVISIONS TO THE INTERNATIONAL EDUCATION STANDARDS

IES 2, 3, and 4

Why is it important to embed sustainability into the International Education Standards (IESs)?

Embedding sustainability ensures that it is integrated across all aspects of accountancy education, rather than being isolated as a separate topic. This approach helps aspiring professional accountants to understand the connectivity between financial and sustainability-related data and information. Understanding how sustainability connects into financials will be key for developing not only the technical competences needed but also demonstrates the need to work in multi-disciplinary teams and collaborate effectively.

What is changing from the previous versions of IES 2, 3 and 4?

Changes have been made to embed sustainability-related reporting, assurance and ethics concepts into learning outcomes and explanatory material across these standards. To help with implementation, the Basis for Conclusions includes a detailed table setting out changes to learning outcomes, including the rationale for what was changed and what was not.

What sustainability-related reporting frameworks should my organization include in my professional accounting education program?

IFAC members should ensure that their professional accounting education programs cover the relevant international accounting standard, which will in most cases be the International Financial Reporting Standards (for the private sector). For public sector-focused accounting education programs, IFAC members need to ensure their programs cover the International Public Sector Accounting Standards. Both the IFRS Foundation and the International Public Sector Accounting Standards Board include sustainability-related standards.

The IESs take a principles-based approach, which allows IFAC members to adapt to their local jurisdictional contexts. In some cases, IFAC members may find it more appropriate to include other jurisdictional or voluntary frameworks, depending on the local requires and/or stakeholder preferences.

Why isn't the assurance competence area focused on sustainability?

Professional accountants globally provide assurance on a wide range of topics and areas and focusing solely on sustainability assurance would inappropriately narrow the focus of the competence areas. Accordingly, the competence area is broader to enable IFAC members to take a principle-based approach and implement the standards in line with their local jurisdictional needs.

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IES Revisions Learning Outcomes

March 2023

SUSTAINABILITY REVISIONS TO LEARNING OUTCOMES IN INTERNATIONAL EDUCATION STANDARD 2, 3 AND 4

The below table provides an overview of final sustainability revisions to learning outcomes in IES 2, 3, and 4, including the International Panel for Accountancy Education's rationale for the update. Where no update has been made, the Panel has also provided commentary on this.

Final Revised IES 2	Panel rationale for change
(a) Financial accounting and reporting (intermediate)	
(i) Apply accounting principles to transactions and other events, and conditions, based on facts and circumstances	Language update for consistency with international standards.
(ii) Apply International Financial Reporting Standards (IFRSs) or other relevant standards to transactions and other events, and conditions, based on facts and circumstances	Footnote added to provide clarity that IFRSs include IFRS Accounting Standards issued by the International Accounting Standards Board, as well as IFRS Sustainability Disclosure Standards issued by the International Sustainability Standards Board. These include IFRS S1 (General Requirements for Disclosure of Sustainability-related Financial Information) and IFRS S2 (Climate-related Disclosures).
(iii) Evaluate the appropriateness of accounting policies used to prepare general purpose financial reports	Minor language update for consistency with (i) above.
(iv) Evaluate accounting information, when preparing general purpose financial reports	Learning outcome updated to refer to general purpose financial reports. General purpose financial reports include both financial statements and sustainability-related financial disclosures. This definition has also been added to the Explanatory Material.
	This new learning outcome is added to the list of learning outcomes for A related learning assurance.

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EQUIPPING PROFESSIONAL ACCOUNTANTS FOR SUSTAINABILITY



WHAT'S NEW AND WHAT HASN'T CHANGED

As the accountancy profession prepares to meet the growing demand for high-quality, sustainability-related information, professional accountants, academics and educators, accountancy firms, and professional accountancy organizations (PAOs) must consider how to ~~close gaps in~~ accountancy education programs.

The good news is that much of what professional accountants already do is transferable to sustainability-related services. Other new sustainability-related topics and challenges will require new ways of thinking and working. Getting the right will ensure professional accountants are equipped to lead on sustainability.

As part of IFAC's focus on the intersection between education and sustainability—and to help the profession consider what additional education and training may be needed—IFAC has developed this sustainability education framework covering what's new and what hasn't changed in but has focus areas for professional accountants.

TECHNICAL EXPERTISE



WE ALREADY:

- Produce high-quality, decision-useful financial reports.
- Interpret non-financial data and information.
- Analyse data and information to support management decision-making.
- Analyse the adequacy of systems, processes and controls for financial reporting.

WE WILL:

- Understand and apply new sustainability-related reporting and assurance standards and requirements.
- Establish new ways to measure performance, including science-based metrics and targets.
- Analyse new types of sustainability-related data sets and scenarios to support internal decision-making.
- Design, implement and evaluate systems, processes and controls for sustainability-related reporting.
- Use judgment and assess materiality for a sustainability context.
- Produce high-quality, decision-useful sustainability disclosure and information.

BUSINESS ACUMEN



WE ALREADY:

- Understand and evaluate changing business models.
- Interpret regulatory, industry and other external factors, in an entity's operating context.
- Analyse the impact of strategic business decisions.
- Develop and assess governance and risk management processes.

WE WILL:

- Be systems thinkers who consider the impact of the global sustainability and scope on business models, value chains, and strategies.
- Recognize the connectivity of financial and sustainability risks and opportunities.
- Evaluate the impact on governance, risk, and performance management.
- Provide management with sustainability-related information to support internal decision-making.
- Produce high-quality, decision-useful information for a range of external stakeholders.

Regjistrimi për uebinarin

[April 29 – 16:00 UTC](#)

[April 30 – 07:00 UTC](#)

[29 prill – 16:00 UTC](#)

[30 prill – 07:00 UTC](#)

EQUIPPING ASPIRING PROFESSIONAL ACCOUNTANTS FOR THE FUTURE: **OVERVIEW OF IES**

Online Webinar

Register Today for One of Two Sessions:

April 29 - 16.00 UTC

April 30 - 7.00 UTC

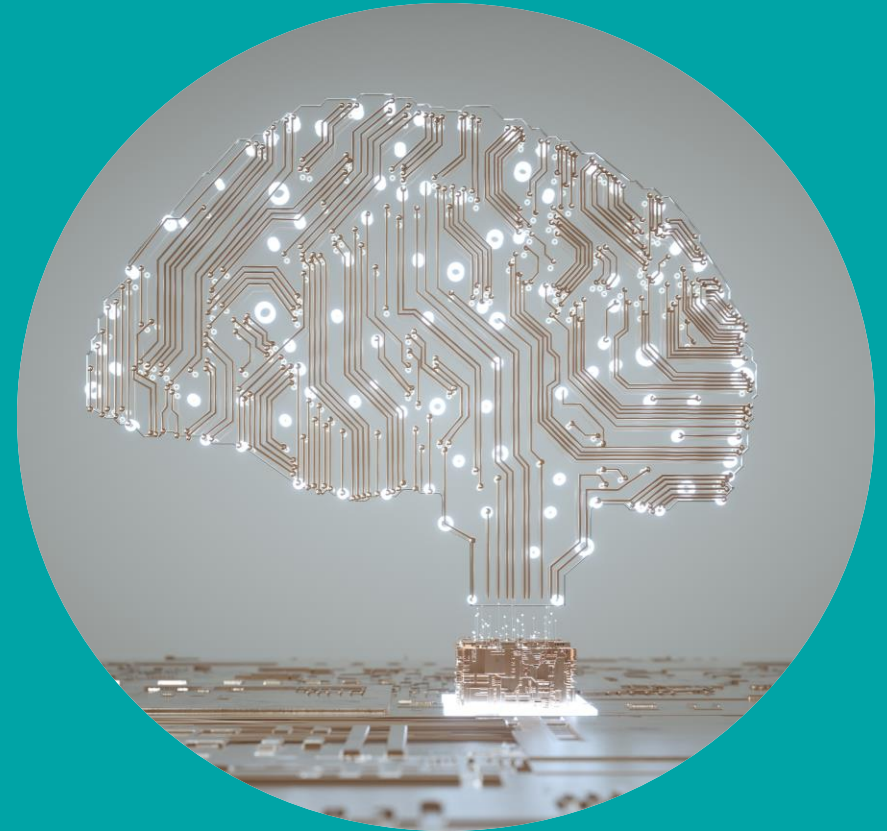


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Inteligjenca artificiale

- *Çfarë do të thotë për të ardhmen e arsimit kontabël?*



IA-në do t'ua zënë
vendin kontabilistëve

Kontabilistët që përdorin IA-në do t'ua zënë vendin kontabilistëve që nuk e përdorin IA-në.

Si mund të duhet të ndryshojë arsimi kontabël?



Realizimi

*Si do të ndryshojë
ofrimi i arsimit
kontabël?*



Teknike

*Çfarë aftësish teknike
do të nevojiten për të
ardhmen?*



Njerëzore

*Çfarë aftësish
profesionale dhe etike
nevojiten?*

Realizimi i arsimit kontabël

Ofrimi i arsimit
kontabël

Mbështetje
reaguese

Vlerësimi

Njohuritë teknike

Zbatimi

Analiza dhe paraqitja
pamore e të dhënave

Drejtimi i brendshëm

Çfarë niveli kompetence do t'u nevojitet të gjithë kontabilistëve
profesionistë?

Aftësitë njerëzore: profesionale dhe etike

Të menduarit
kritik

Gjykimi
profesional

Skepticizmi
profesional

Aftësia për t'u
përshtatur

Kureshtja
intelektuale

Aftësia
bashkëpunuese

Puna
shumëdisiplinare

Si t'i rritim dhe zbatojmë aftësitë ekzistuese për IA-në?

Mësoni më shumë për portalin e dijeve të IFAC





Thank you.

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Na ndiqni në:



Better
Together