

THE LATEST

Global Knowledge, Resources, and News from the Gateway



December 30, 2014

FORWARD

Latest Viewpoint

[The Year in Review: A Recap of Viewpoints from 2014](#)

by Eli R. Khazzam, Editor-in-Chief, IFAC Global Knowledge Gateway



As 2014 draws to a close, we would like to thank all the writers who have contributed to the inaugural year of the Global Knowledge Gateway. [Viewpoints](#) hosted on the Gateway this year covered a wide variety of topics and featured opinions from professional accountancy organization CEOs, regulators, academics, and industry experts. In review, several common themes describe the authors' concerns, priorities, and visions for the future.

Audit & Assurance

1. [News | View All](#)

UK Government Kick-Starts EU Audit Implementation Suggesting 10+10 Rotation Option
December 19, 2014 | The Accountant

The IAASB Continues Focus on Audit Quality and Strengthening Public Confidence in Financial Reporting in Its New Strategy and Work Plan
December 18, 2014 | International Auditing and Assurance Standards Board

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To Audit or Not to Audit, That Is the Question

December 18, 2014 | The Accountant

GT Partner Lacked Audit Knowledge

December 18, 2014 | Economia

Evolving Practice Monitoring to Improve Quality in A&A Engagements

December 16, 2014 | Journal of Accountancy

Clarified Auditing Standards: Principles and Objectives of Audits

December 12, 2014 | Accounting Web

AICPA Introduces New Disruptive Technology

December 11, 2014 | AICPA Insights

Accounts Qualified for 1,000 'Small Bodies', Reports Audit Commission

December 11, 2014 | Accountancy Age

Audit Firm Rotation Leading to Lower Audit Fees in Europe

December 9, 2014 | Accounting Today

Chartered Accountants Ireland Warns of Potential Audit Market Disruption

December 8, 2014 | Chartered Accountants Ireland

Business Reporting

1. [Discussion | Is Integrated Reporting Suitable for SMEs?](#)

It can be argued that integrated thinking and reporting is something that SMEs already practice as it is inherent to their very survival, but can they readily adopt the International Integrated Reporting Council (IIRC)'s Framework and what is the role of SMPs in helping them do so?

2. [Resources | View All](#)

Video: Panel Discussion on Accounting and the Financial Crisis

Video | IFRS Foundation

IFRS Round Up 2014: Reporting Alert

Article | CPA Canada

3. [News | View All](#)

FASB Issues Private Company Alternative for Certain Intangible Assets

December 23, 2014 | Journal of Accountancy

IASB Makes Progress on Improving the Effectiveness of Disclosure in Financial Reporting

December 18, 2014 | IFRS Foundation

Corporate Transparency: The Openness Revolution

December 12, 2014 | The Economist

Vision Needed for Better Disclosure

December 11, 2014 | Economia

IMA Joins International Integrated Reporting Council

December 11, 2014 | Accounting Today

SEC Official: PCAOB's Standard Setting Too Slow

December 10, 2014 | Journal of Accountancy

Ian Mackintosh Delivers Prepared Remarks at the AICPA SEC Conference

December 9, 2014 | IFRS Foundation

IMA Appointed to International Integrated Reporting Council

December 9, 2014 | Business Wire

Nigeria: ICAN, Cameroon's Onecca Sign MOU to Certify Accountants

December 8, 2014 | AllAfrica.com

Ethics

1. [News | View All](#)

UK Government Kick-Starts EU Audit Implementation Suggesting 10+10 Rotation Option

December 19, 2014 | The Accountant

Zimbabwe: Code of Conduct Long Overdue

December 15, 2014 | AllAfrica.com

Be Careful, an Ethical Mistake Can Be Fatal to Your Career

December 14, 2014 | The Globe and Mail

To Fix the Banks We Need to Embed Ethics in Finance—and That Means a New Role for the Regulator

December 10, 2014 | Association of Chartered Certified Accountants

IESBA Offers Web-Based Ethics Code for Accountants

December 8, 2014 | Accounting Today

Chartered Accountants Ireland Warns of Potential Audit Market Disruption

December 8, 2014 | Chartered Accountants Ireland

Finance Leadership & Development

1. [Resources | View All](#)

SAFA's Knowledge and Training Centre

Website/Resource Center | South Asian Federation of Accountants

The Role of the Chief Financial Officer

Report | Chartered Institute of Public Finance and Accountancy

Top 10 Entrepreneurial Traits of Successful Accountants

Article | CPA Trendlines

2. [News | View All](#)

Igniting a Passion for Learning

December 19, 2014 | AICPA Insights

Recruiting Finance Employees in the Digital Age

December 17, 2014 | Forbes

Management Accountants Increasingly Confident in the Job Market

December 16, 2014 | CGMA Magazine

The CFO's Newest Role: Business Model Innovation in the Digital Age

December 10, 2014 | CFO Innovation

Governance

1. [News | View All](#)

Singapore Listed Firms May Miss Key Corporate Governance Deadlines: Study

December 19, 2014 | The Strait Times

Wide Global Divergence in Corporate Governance Requirements

December 16, 2014 | Zaywa

Performance & Financial Management

1. [Resources | View All](#)

Eight Principles of Succession

Video | Baker Tilly International

Practice Management

1. [Discussion | The Evolving Advisory Role of SMPs in Supporting the Internationalization of SMEs](#)

In today's global economy, small- and medium-sized entities (SMEs) are increasingly expanding their operations beyond their home jurisdictions, and they are looking to their accountants for support.

2. [Resources | View All](#)

Becoming the Firm of the Future: 6 Stumbling Blocks on the Road to Greatness

Article | American Institute of CPAs

5 Tips for Building Your Financial Planning Practice

Article, Audio, Book | AICPA Insights

Eight Principles of Succession

Video | Baker Tilly International

A New Breed of Adviser for the Modern-Day Enterprise

Document | Association of Chartered Certified Accountants

Improving Your Accounting Firm's Marketing Efforts

Video | Accounting Today

Enhance Your Firm's Efficiency by Examining These Key Metrics

Article | American Institute of CPAs

Dynamic Firm Benchmarking: The New MAP Survey Platform in Action

Article | AICPA Insights

Top 10 Entrepreneurial Traits of Successful Accountants

Article | CPA Trendlines

3. [News | View All](#)

Accountants Targeted in Wave of Wire Transfer Scams

December 18, 2014 | Accounting Today

Sage Index: CPAs Moving to Advisory Role, but Lack the Tech

December 11, 2014 | Accounting Today

Study Predicts Greater Role for Future CPAs with Clients

December 8, 2014 | Accounting Today

Risk Management & Internal Control

1. [News | View All](#)

More Hints on Putting New COSO to Work

December 16, 2014 | Compliance Week

What's at Apple's Core? Control.

December 9, 2014 | In the Black

Sustainability

1. [Resources | View All](#)

Redressing the Balance: How Management Accountants Drive Sustainable Corporate Strategies

Report | Chartered Global Management Accountant

Sustainability and Business: The Next Ten Years

Report | Association of Chartered Certified Accountants

2. [News | View All](#)

Prince Charles Throws Down Gauntlet to Accountants

December 12, 2014 | Accounting Today

2024 Holds Environmental Concerns for Young Accountants, Finds New Global ACCA Research

December 11, 2014 | Association of Chartered Certified Accountants

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