

Iniciativas de Agosto

Guías, Recursos y Puntos de Vista

- [Lista de verificación para la continuidad de las empresas pequeñas](#). ¿Como sobrevivir y prosperar después del covid-19?
- [Plan de acción para la transformación de un despacho profesional — Un camino al futuro](#), enfocado en cómo las SMP pueden adoptar el cambio, aprovechar la tecnología, administrar el talento y tener un énfasis renovado en proporcionar servicios relevantes y de valor agregado.
- **New!** [IFAC Accountancy Education E-Tool](#), an e-tool intended to help accountancy education stakeholders navigate and access key principles outlined in the IES and find related implementation support*
- **New!** [IES Self-Assessment Checklist](#), this checklist supplements the detailed requirements, guidance materials and good practice advice for IES practical implementation contained in the Accountancy Education E-Tool developed by IFAC
- IFAC PoV [Maintaining Trust & Confidence During a Crisis](#), explores how different participants in the economy can work together to navigate challenges and instill trust during both the current pandemic and in future times of uncertainty
- [Understanding and Communicating Value Creation: The Role of the CFO and Finance Function](#), report contains actionable insights for CFOs, finance teams, and other business leaders to sharpen their perspective on value creation beyond the financials

Artículos Gateway

- [Aplicando las guías de IFAC para navegar el nuevo entorno empresarial](#). Destaca la amplia variedad de orientación existente para apoyar a las PAO durante estos tiempos difíciles y más allá
- [Confidence Starts with Good Governance](#), good governance is based on good information - and high-quality information is the foundation of confidence and accountability in good times and bad, this article provides actions to consider to support high-quality financial reporting during crisis

Anuncios

- [IFAC da la bienvenida a la próxima fase del Grupo de Monitoreo](#)
- [IFAC's 2019 Annual Report](#)

Webinars

- Grabación y diapositivas. [Como pueden evolucionar las pequeñas firmas y profesionales en el entorno Covid-19](#).
- Recordings, Slides & Key Takeaways, [Practical Audit Quality Considerations for Auditing in the Pandemic Environment - Planning, Execution, Auditor Reporting and Looking Ahead](#)
- **Coming Soon!** Digital Transformation Webinar Series to be held in English Spanish French Arabic & Russian, dates to be announced

En cuanto a las Juntas emisoras, estos son algunos elementos que quiero destacar:

IAASB – Auditoría

Guías y Recursos

- [Review Engagements and Interim Financial Information in the Current Evolving Environment Due to COVID-19](#), highlights the key areas of focus in the current environment when undertaking a review of interim financial information
- [ISA 540 \(Revised\) Implementation: Illustrative Examples for Auditing Simple and Complex Accounting Estimate](#), the examples were designed to illustrate how an auditor could address certain requirements of ISA 540 (Revised)

Consultas Públicas

- [ISRS \(4400\) Agreed-Upon Procedures Engagements](#) (Scheduled Release: September 2020)
- [Proposed International Standard on Auditing 600 \(Revised\): Special Considerations -- Audits of Group Financial Statements \(Including the Work of Component Auditors\)](#) by October 2, 2020

Audit Practice Alerts on Current Evolving Environment Due to COVID-19

- [Review Engagements on Interim Financial Information](#), [Auditing Accounting Estimates](#), [Auditor Reporting](#), [Subsequent Events](#), and [Going Concern](#)
- **Coming Soon!** Audit Considerations for Public Sector Auditors

Webinars

- Recording & Slides, [Exposure Draft of Proposed ISA 600 \(Revised\), Special Considerations—Audits of Group Financial Statements \(Including the Work of Component Auditors\)](#)
- **Coming Soon!** ISA 600 Task Force Q&A – **August 13, 2020, 8:00am–9:30am EDT** – Register [here](#)

IESBA – Ética

Guías

- [Exploring the IESBA Code](#), informational series *intended* to promote awareness, adoption and implementation of the International Code of Ethics for Professional Accountants (including International Independence Standards)

IPSASB – Sector Público

Guías y Recursos

- **New!** IFAC, ZHAW, & IPSASB, [COVID-19 Intervention Assessment Tool](#), a practical accounting tool for governments and other interested stakeholders to help analyze COVID-19 intervention programs
- [Q&A Addressing Climate Change](#), highlights the relevant standards and guidance for the public sector on climate change

Consultas Públicas

- [Exposure Draft 73, Covid-19: Deferral of Effective Dates](#) by August 15, 2020
- [Exposure Draft 72, Transfer Expenses](#) by November 1, 2020
- [Exposure Draft 71, Revenue without Performance Obligations](#) by November 1, 2020
- [Exposure Draft 70, Revenue with Performance Obligations](#) by November 1, 2020
- [IPSASB Proposes Delay of Effective Dates for Recent Standards and Amendments](#) to January 1, 2023