

# Technology Position

Agenda Item 5

June 2024 IAASB Meeting



# Agenda

- **Agenda Item 5: Questions 1 & 2**
- **Agenda Item 5: Questions 3 & 4**

## Allocation of 2-hour session

80 minutes

40 minutes

# Introduction

## Technology Position Initiative

### Strategy and Work Plan for 2024–2027 (Table B)



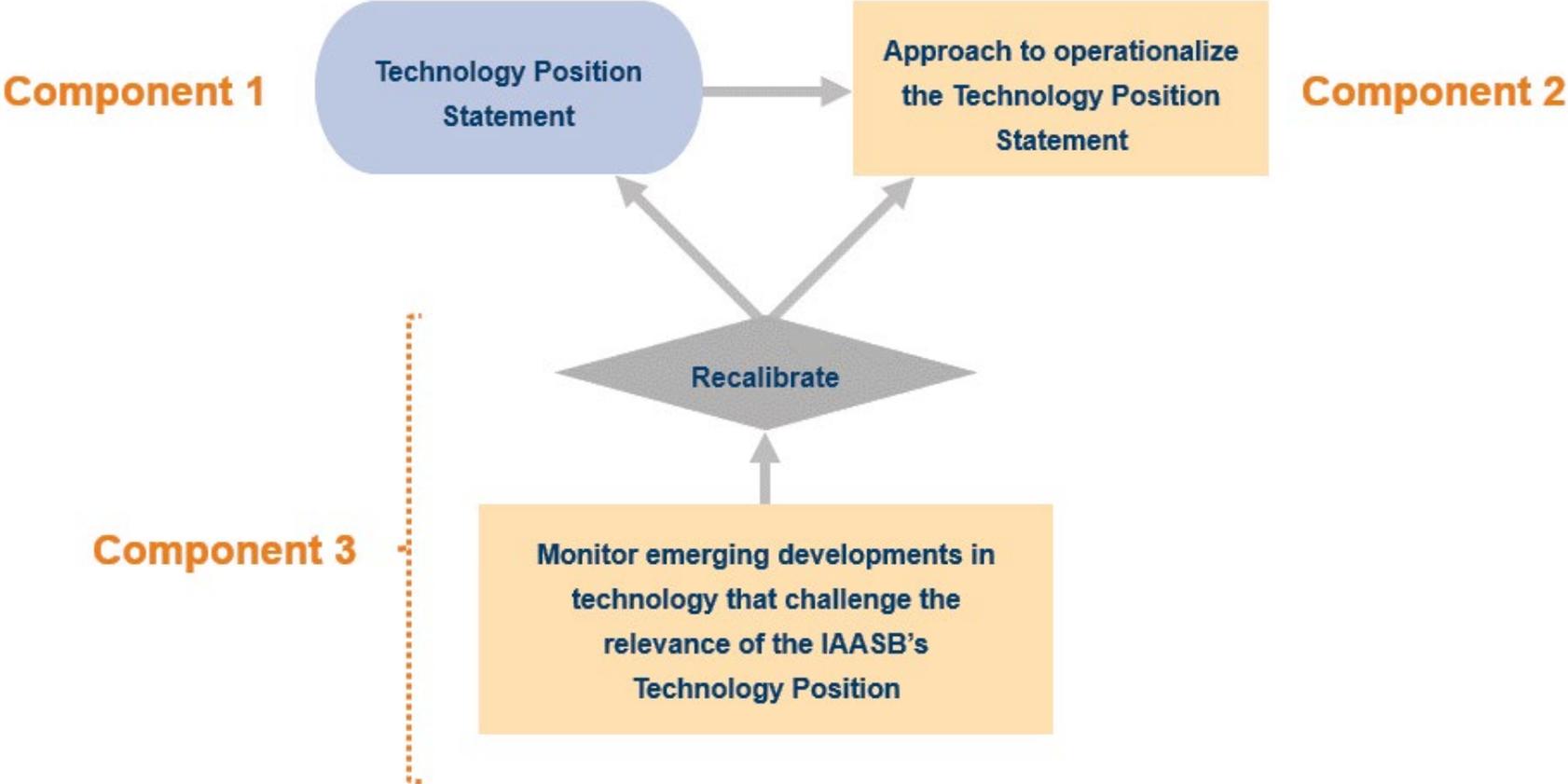
- **Initiative:** Establish a Technology Position...
- **Commencement date:** H1 - 2024

...on addressing the impact of technology in the IAASB's standards, including the Board's vision and roadmap.

This position will inform standard-setting and related activities during the Work Plan period.

# Introduction

## Technology Position Development



# Introduction

## Timeline

### March 2024 Meeting

- Start of deliberations on Components 1 and 2

### June 2024 Meeting

- Continue deliberations on Components 1 and 2
- Start of deliberations on Component 3

### September 2024 Meeting

- Targeted approval of Technology Position

# Matters for IAASB Consideration

## Agenda Item 5 / Questions 1 & 2

### **Section 1**

1. Board members are asked for their views on:
  - (a) Whether there are any important themes that are missing in the feedback provided by the Board at the March 2024 meeting.
  - (b) The analysis of the feedback and proposals that emerge from the feedback as presented in paragraphs 11–46.

### **Section 2**

2. Board members are asked for their views on the proposed Technology Position Statement.

# Matters for IAASB Consideration

## Agenda Item 5 / Questions 1 & 2

### **Section 3**

3. Board members are asked for their views on the proposed approach to operationalize the Technology Position Statement.

### **Section 4**

4. Board members are asked for their views on:
  - (a) The current approach to monitor emerging developments in technology and how it may be enhanced.
  - (b) The proposed approach to adapt the IAASB's Technology Position to emerging developments that may challenge its ongoing suitability.