

IAASB and IESBA Strategies and Work Plans 2028–2031 – Joint Stakeholder Survey

Joint Session

December 2025 Board Meetings

New York



Key Changes to Joint Survey

Changes to the Open-Ended Question (Q #4)

- Clarified the context
- Deleted question referring to success for SSBs
- Clarified examples of dimensions respondents might consider

Changes to Trend D (Evolving Structure and Business Models of Accounting Firms)

- Broadened trend on private equity investments
- Deleted trend on changing work models

Restructuring Questions Related to Trends (Qs #5 to #8)

- Streamlined ordering and simplified wording
- Enhanced question in relation to impact of trends

Restructuring Questions in Relation to Joint Actions (Qs #9-10)

- Merged and simplified questions

Way Forward – Timing of Release

December 10, 2025



Approval of
the Survey

January 21, 2026



Release of Online
Joint Survey

April 2026

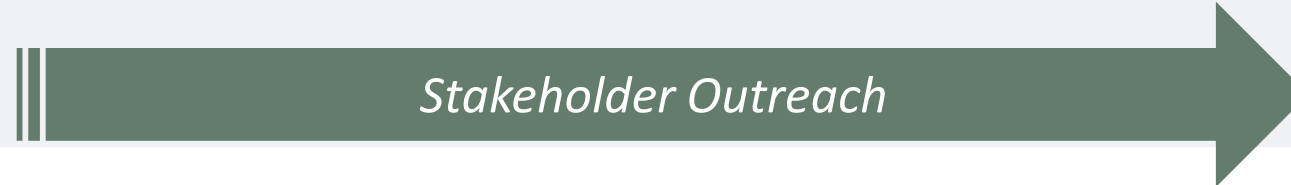


End of 90-day
Comment Period

September 2026



Full Review of the
Survey Responses
First Read of IAASB
and IESBA
Consultation Papers



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