

THE LATEST

Global Knowledge, Resources, and News from the Gateway



November 11, 2014

FORWARD

Welcome to the final special edition of *The Latest*, highlighting topics that will be under discussion at the [World Congress of Accountants 2014](#), now underway in Rome, Italy. Today's Viewpoint previews the session titled *Promoting Fairness and Growth through Global Cooperation on Taxation (Session 2.8)*. Couldn't make it to Rome this year? Watch the [live stream](#).

Latest Viewpoint

Fairness in Taxation



Taxation is essential to the functioning of a society—indeed, it is a strong indication that “civilization” actually exists. Consequently, the manner in which tax is levied and administered has always been a vitally important question for society as a whole and this is truer today than ever before.

by Friedrich Roedler, Chair – FEE Tax Policy Group

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Audit & Assurance

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Sharing Knowledge: Public Management Letters, a New Way to Fulfill the Public Role of Accountants

Article | *Nederlandse Beroepsorganisatie van Accountants*

FEE Survey on the PIE Definitions Applicable in European Countries

Document | *Fédération des Experts-comptables Européens – Federation of European Accountants*

Audit Sampling—Audit Guide

Guidance | *American Institute of CPAs*

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The PIOB Publishes the Conclusions from the Public Interest Workshop Held in New York on September 11

November 7, 2014 | *Public Interest Oversight Board*

Value of Audit Roundtable in Singapore

November 6, 2014 | *KPMG*

Business Reporting

1. [Discussion](#) | [Research Insights](#)—A Study of European Compliance with IFRS 3- and IAS 36-

Required Disclosures, including Company- and Country-Level Determinants

The research described in this article sets out to determine the extent of implementation of international financial reporting standards for two particularly critical areas—business combinations (IFRS 3) and impairment of assets (IAS 36).

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Initiative on Rethinking Financial Disclosure

Report | Center for Audit Quality and the Institute for Corporate Responsibility

11 Suggestions for Making Corporate Disclosures More Effective

Article | Journal of Accountancy

The Future of Corporate Reporting

Article | Institute of Singapore Chartered Accountants

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Speech by Ian Mackintosh: "The Maturing of IFRS"

November 10, 2014 | IFRS Foundation

October IFRS for SMEs Update Published

November 6, 2014 | IFRS Foundation

Ethics

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FEE Survey on the PIE Definitions Applicable in European Countries

Document | Fédération des Experts-comptables Européens – Federation of European Accountants

CGMA Briefing Ethical Performance: Driving Value from an Ethical Culture

Report | Chartered Global Management Accountant

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November 7, 2014 | Public Interest Oversight Board

Atsushi Kato of IESBA Works on Code of Ethics for Accountants

November 4, 2014 | Accounting Today

IESBA Consults on Restructuring Code of Ethics for Professional Accountants; Focuses on Improved Usability

November 4, 2014 | International Ethics Standards Board for Accountants

Finance Leadership & Development

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The Bottom Line Podcast Series

Video | The Bottom Line

Motivation and Preparation Can Pave the Path to CFO

Article | Journal of Accountancy

The Traits of Today's CFO: A Handbook for Excelling in an Evolving Role

Document | American Institute of CPAs

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CIMA Launches Earnings Calculator Based on 2014 Salary Survey

November 5, 2014 | Chartered Institute of Management Accountants

Governance

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Article | Nederlandse Beroepsorganisatie van Accountants

The Future of Corporate Reporting

Article | Institute of Singapore Chartered Accountants

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Accountants Should Be Political Influencers, Says IFAC Chief
November 4, 2014 | Public Finance International

Performance & Financial Management

1. **Discussion | Measuring the Cost of IT**

Before investing time and effort trying to understand the impact of IT on costs, it is important to understand that IT is a means, not an end.

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Pricing for Profitability: Understanding the Pocket Margin
November 7, 2014 | Deloitte

Practice Management

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The Future of Accounting Is Here: Is the Profession Ready?
Article | CPA Canada

Pricing Issues for Midsize and Large Firm Sales
Article | Journal of Accountancy

How Long Before You Get That Great Referral?
Article | Accounting Today

Succession Challenges for US CPA Firms to Tackle
Article | Journal of Accountancy

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EY Aims to Treble Strategy Consulting Practice by 2020
November 7, 2014 | Accountancy Age

Even SME Accountant Should Gauntlet
November 7, 2014 | Accountant.nl

AICPA's Carl Peterson Sees Growth in CPA Services
November 5, 2014 | Accounting Today

Sustainability

1. **News | View All**

Small and Medium-Sized Businesses Can Lead the Agenda on Sustainable Growth
November 6, 2014 | The Guardian

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