

INDEPENDENT REGULATORY BOARD FOR AUDITORS

ATTRACTIVENESS OF THE ACCOUNTANCY PROFESSION- RESEARCH STUDY

Johannesburg / 19 May 2025

In today's rapidly changing world, technological advancements, a growing emphasis on sustainability, and shifting societal expectations are transforming the accountancy profession. To help strengthen the pipeline of future professional accountants, IFAC is exploring how global trends are shaping perceptions of the profession among educators, career counsellors, academics, professional accountancy organizations, and employers.

Rapid technological, social, and economic changes are redefining our roles and the expectations for accountants globally. Technological advancements, including generative AI, blockchain, and data analytics, are transforming traditional responsibilities. Accountants are increasingly being called upon to provide strategic insights beyond traditional financial reporting.

At the same time, the growing focus on sustainability, environmental, social, and governance (ESG) factors demands that accountants play a central role in ethical reporting and sustainability assurance, highlighting a shift toward broader accountability and transparency. These developments are shifting the demands placed on the profession and individual professional accountants, which affect its appeal to a new generation.

IFAC, the International Association for Accounting Education and Research (IAAER), and the University of Western Australia are conducting a global research study on the "Attractiveness of the Accountancy Profession."

This multi-stakeholder, global study will assess current interest in accountancy careers, identify potential barriers to entering the profession, and explore how emerging trends shape perceptions. The study's findings will drive a multi-stakeholder response that collectively addresses these challenges.

We invite you to participate in a short survey that can be accessed <u>here</u>.

The IRBA will also be publishing the link to the survey on our social media pages on LinkedIn. Please feel free to share these posts on your social media pages as well.

The survey will remain open until **May 31, 2025**. Thank you for sharing your time and perspectives and for contributing to the ongoing relevance and societal impact of the accountancy profession.

Nadine Kater

Director: Education & Transformation

The objective of the IRBA is to endeavour to protect the financial interests of the South African public and international investors in South Africa through the effective and appropriate regulation of audits conducted by registered auditors, in accordance with internationally recognised standards and processes.

The statutory responsibilities of the Committee for Auditing
Standards are to assist the IRBA to develop, maintain, adopt, issue
or prescribe auditing pronouncements; consider relevant
international changes by monitoring developments by other auditing
standard-setting bodies and sharing information, where requested;
and promote and ensure the relevance of auditing
pronouncements.



















Building 2 | Greenstone Hill Office Park | Emerald Boulevard | Modderfontein

P.O. Box 8237 | Greenstone | 1616

+27 010 496 0600

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