IAFEI Weekly Update

Knowledge, Resources, News, and Announcements

Valued All IAFEI Board members, ExCom members & Advisory Committee members:

This is an issue of **IAFEI Weekly Update** for the week of **January 19, 2026**.

My heartfelt thanks go to Conchita (CLM), Piergiorgio (PGV), and Nobu (NTA) for their continued support and for consistently contributing articles to the editorial team.

Please feel free to circulate this Weekly Update within your organization. I am hoping that this Weekly Update may increase the value of IAFEI membership. If you have any suggestions, or recommendations, or would like to participate to provide articles, please do not hesitate to contact me.

Thank you for your continuous support and I would love to hear from you.

Tsutomu Mannari (TMA)
Chairman of IAFEI

(Total 14 pages)

Upcoming Events (Tentative)

Date	Time	Event
Feb. 9 (Mon)	**6PM Hanoi, 7PM Beijing/Manila/Taipei, 8PM Tokyo, 12PM CET**	**Q1 Ex Com Meeting**
End Feb.		**Technical Committee Webinar**
End Mar.		**IAFEI Quarterly #61 Issue**
Mid Apr.		**Technical Committee Webinar**
May. 12 (Tue)	**6PM Hanoi, 7PM Beijing/Manila/Taiwan, 8PM Tokyo, 1PM CET**	**Q2 Ex Com Meeting**
Mid Jun.		**Technical Committee Webinar**
End Jul.		**IAFEI Quarterly #62 Issue**
Aug. 3 (Mon)	**6PM Hanoi, 7PM Beijing/Manila/Taiwan, 8PM Tokyo, 1PM CET**	**Q3 Ex Com Meeting**
End Aug.		**Technical Committee Webinar**
Mid Oct.		**IAFEI DAY**
Nov. 10 (Tue)	**6PM Hanoi, 7PM Beijing/Manila/Taiwan, 8PM Tokyo, 12 PM CET**	**Q4 Ex Com Meeting + BOD Meeting**
Dec. 10 (Thu)		**IAFEI Quarterly #63 Issue**

You are welcome to visit our **official website** www.iafei.org

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IESBA launches Firm Culture and Governance Viewpoints as it begins Asia outreach

• IESBA launches its Viewpoints on Firm Culture and Governance, initiating a six-month global dialogue on the drivers of ethical culture in accounting firms.

• The launch coincides with IESBA's Asia outreach to Singapore, Malaysia and Hong Kong SAR, engaging with regulators, professional bodies, firms, investors, CFOs and others on priorities shaping the profession in 2026.

• Discussions will focus on IESBA's strategy for 2028–2031, sustainability-related ethics standards, lessons from the implementation of existing standards, firm culture and governance, private equity investment, technology and emerging ethical risks and trends. (… …)

Read More >>>

(↑Contributed by CLM)

02 S&P Global Ratings | Event Information | January 22, 2026
Live Webinar And Q&A
Global Credit Outlook 2026: Questions That Matter

The eventful start to the year already shows that fundamental shifts at play, geopolitical and other, will continue to shape credit in 2026.

S&P Global Ratings' Global Credit Outlook 2026 presents our credit and macroeconomic outlooks for the year ahead, including our base-case forecasts, assumptions, and key risks. At a time when key themes and risks are increasingly interconnected, we invite you to explore the depth and breadth of expertise offered by our analysts and experts as we scan the horizon of what promises to be another challenging period for global markets.

Join us at our upcoming live webinar to address some of the key questions that will shape 2026:
• Geopolitics – what are the credit implications of the emerging global order?
• Emerging markets: Will the positive momentum continue?
• The state of the consumer: Will cracks worsen for economic giants China and the U.S.?
• Rates: Can financing conditions remain supportive?
• Data centers: Are the winning odds less certain in 2026? (… …)

View in Browser >>>

(↑Contributed by CLM)

03 Deloitte. | Global Boardroom Program | January 2026
The board agenda in 2026

Dear members of the Deloitte Global Boardroom Program,

Happy New Year! We trust you enjoyed a relaxing and rejuvenating holiday season, and feel energized for what 2026 has in store.

To explore both the challenges and opportunities on the horizon, you're invited to register for the first webinar of the year on 29 January, titled The board agenda in 2026. The session will feature board members and investors from Société Générale, Deutsche Lufthansa, Deutsche Telekom, and Universities Superannuation Scheme. Please see the details below or click here to register.

Additionally, a complete listing of the 2026 webinar schedule is provided below. You are encouraged to explore the topics and mark your calendars for sessions of interest.

Thank you for your continued engagement in the Program. Please feel free to forward this message and encourage your board and C-suite colleagues to join directly.

Dr. Arno Probst
Deloitte Global Boardroom Program
leader
Deloitte Global

Kevin Tracey
Deloitte Global Boardroom Program
Director
Deloitte Global (… …)

Read the Board Agenda in 2026 >>>

(↑Contributed by CLM)

04 OECD | Innovation | January 14, 2026
Quantum tech and the role of governments and policy in kickstarting the 2nd revolution

As quantum technologies move from the lab into the marketplace, governments look to support progress while managing new challenges. Our blog draws on new OECD evidence to examine how countries are designing national quantum strategies, deploying policy tools and adapting to a rapidly shifting international landscape. (… …)

Read the Blog >>>

(↑Contributed by CLM)

05 OECD | Innovation | January 14, 2026

Synthetic biology, AI and automation

Synthetic biology is increasingly integrating with AI tools. This report provides a forward-looking technology assessment of this convergence, laying out several concrete cases of where the technology is and how it could develop in the future. It identifies governance implications and policy options for each. (… …)

Read the Report >>>

(↑Contributed by CLM)

06 OECD | Innovation | January 14, 2026

Industrial policy for the future: Insights from the shipbuilding industry

Two key transformations are impacting competitiveness in shipbuilding: new digital technologies and a shift towards more energy-efficient ships. Applied to shipbuilding, industrial policies may be effective in fostering competitiveness by addressing key challenges related to these two transformations. (… …)

Read the Brief >>>

(↑Contributed by CLM

IESBA | For Immediate Release | January 12, 2026

IESBA launches Firm Culture and Governance Viewpoints as it begins Asia outreach

• IESBA launches its Viewpoints on Firm Culture and Governance, initiating a six-month global dialogue on the drivers of ethical culture in accounting firms.

• The launch coincides with IESBA's Asia outreach to Singapore, Malaysia and Hong Kong SAR, engaging with regulators, professional bodies, firms, investors, CFOs and others on priorities shaping the profession in 2026.

• Discussions will focus on IESBA's strategy for 2028–2031, sustainability-related ethics standards, lessons from the implementation of existing standards, firm culture and governance, private equity investment, technology and emerging ethical risks and trends.

12 January 2026 | Global — The International Ethics Standards Board for Accountants (IESBA) today began a high-level outreach visit to Singapore, Malaysia and Hong Kong SAR, marked by the launch of its Viewpoints on eight fundamental elements of an ethical culture and governance framework for accounting firms. Learn more about the Firm Culture and Governance Project here.

The IESBA Viewpoints are designed to support global dialogue on key characteristics of elements such as ethical leadership, governance or incentives which influence ethical culture and behavior in accounting firms, informing the planned development of a global baseline.

Key topics on the agenda also include international and regional standard-setting developments, sustainability-related standards, lessons from the implementation of the Responding to Non-compliance with Laws and Regulations (NOCLAR) standard and the restructured IESBA Code, as well as technology-driven change and private equity investment in accounting firms.

During the visit, IESBA will engage with a broad range of stakeholders, including regulators, professional accountancy organizations, standard setters, accounting firms, investors, chief financial officers, professional accountants, authorities responsible for market integrity and the prevention of financial crime and others.

The outreach reflects Asia's central role in the adoption and implementation of international ethics standards and the region's importance to the global financial system and to IESBA's work.

"Asia is at the forefront of many of the developments reshaping the accounting profession and the broader financial sector — from sustainability and technology to evolving business models and regulatory expectations," said Gabriela Figueiredo Dias, Chair of IESBA. "This outreach is an opportunity to listen, exchange views and deepen engagement with stakeholders in a leading region who are shaping how ethics is applied in practice across the region."

Firm Culture and Governance Viewpoints and Dialogues

The IESBA Viewpoints on Firm Culture and Governance, published today, respond to growing recognition that ethical behavior is shaped not only by rules and individual conduct, but also by organizational factors such as leadership, governance, accountability, incentives, openness and transparency, among others.

The Viewpoints are not a proposed framework. They are intended to stimulate reflection, learning and engagement, and to support informed dialogue on what a future global framework on firm culture and governance should look like.

Their publication marks the start of the Firm Culture and Governance Dialogues, a six-month global engagement initiative through which IESBA will test, refine and further develop its thinking in close consultation with stakeholders.

Supporting materials released include:

A booklet presenting the Viewpoints on the eight elements of the Firm Culture and Governance Framework and outlining the objectives of the project and the dialogues planned for the first half of 2026;
A Snapshot providing a short, non-technical overview of the project, the Viewpoints, upcoming discussions and key decisions expected in 2026;

A Briefing Note setting out the Viewpoints, their context and objectives, engagement questions and next steps; and

A high-level paper outlining linkages between the Viewpoints and International Standard on Quality Management 1 (ISQM 1).
"Trust has become a defining strategic asset. Organizations are increasingly judged not only on technical excellence or commercial success, but also on the values they demonstrate, the judgments they exercise under pressure, and the confidence they earn from markets, regulators, investors and society at large," said Ms. Figueiredo Dias. "The IESBA Viewpoints are intended to support reflection and dialogue on principles that can reinforce trust and resilience."

Asia outreach: meetings across Singapore, Malaysia and Hong Kong

During the January outreach, IESBA will engage with stakeholders across Singapore, Malaysia and Hong Kong, including professional accountancy organizations, regulators, standard setters, accounting firms, investors, CFOs, professional accountants, public authorities responsible for market integrity and financial crime prevention and others.

Singapore | 12–13 January 2026

The outreach begins in Singapore with meetings at the Institute of Singapore Chartered Accountants (ISCA), covering IESBA's strategic direction, sustainability reporting, lessons from the implementation of NOCLAR and the restructured IESBA Code, and the IESBA Viewpoints on Firm Culture and Governance. A dedicated engagement with Chief Financial Officers will address ethical challenges facing professional accountants in business or others who operate in this or equivalent role.

IESBA will meet with the Association of Chartered Certified Accountants to discuss current priorities and projects.

On 13 January, IESBA will participate in a full-day program hosted by the Accounting and Corporate Regulatory Authority (ACRA), featuring discussions on IESBA's strategy and key projects, panels on firm culture and governance and private equity investment in accounting firms, a fireside chat on technology and innovation, and further exchanges on lessons from implementation of IESBA Standards.

Malaysia | 15–16 January 2026

In Malaysia, IESBA will meet with the Malaysian Institute of Accountants (MIA) to discuss IESBA's strategic direction, the adoption of the IESBA Code, as well as the challenges and ethical pressures facing the profession.

IESBA will also meet with the Securities Commission Malaysia (MY SECCOM), with discussions focusing on firm culture and governance, sustainability-related ethics, NOCLAR and emerging risks affecting trust and market integrity.

Dedicated sessions hosted at MY SECCOM, will include discussions with The Malaysian Institute Of Certified Public Accountants, the Confederation of Asian and Pacific Accountants and Institutional Investors Council, as well as accounting firms and professional accountants in business to discuss national and regional priorities, as well as IESBA's work plan, including the IESBA Viewpoints on Firm

Culture and Governance and the future development of a practical global Framework, sustainability reporting, NOCLAR and other topical issues and trends.

Hong Kong SAR | 19–21 January 2026

The final leg of the visit will take place in Hong Kong SAR and will include a full-day program with the Hong Kong Institute of Certified Public Accountants (HKICPA), as well as meetings with the Securities and Futures Commission (SFC), the Accounting and Financial Reporting Council (AFRC), the Independent Commission Against Corruption (ICAC) and the Asian Corporate Governance Association (ACGA).

Discussions will address IESBA's priorities going forward, the IESBA Code, the Viewpoints and the broader Firm Culture and Governance Project, and the role of ethics and professional judgment in combating financial crime.

About IESBA

The International Ethics Standards Board for Accountants (IESBA) is an independent global standard-setting board. The IESBA's mission is to serve the public interest by setting high-quality, international ethics (including independence) standards as a cornerstone to ethical behavior in business and organizations, and to public trust in financial and non-financial information that is fundamental to the proper functioning and sustainability of organizations, financial markets and economies worldwide.

Along with the International Auditing and Assurance Standards Board (IAASB), the IESBA is part of the International Foundation for Ethics and Audit (IFEA). The Public Interest Oversight Board (PIOB) oversees IESBA and IAASB activities and the public interest responsiveness of the standards.

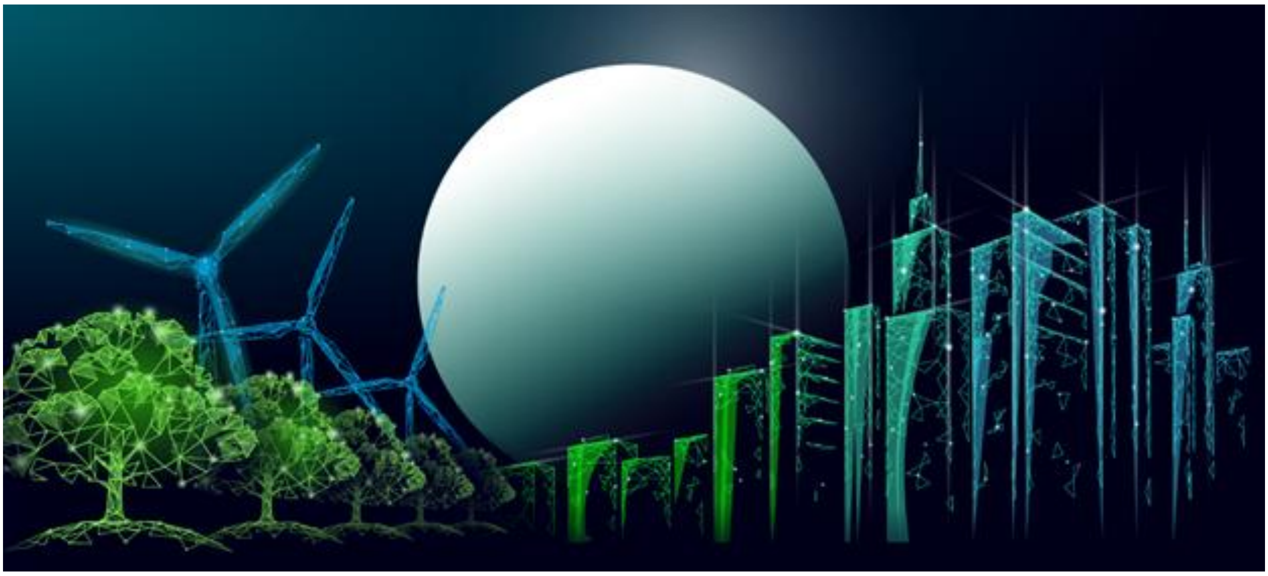
(Reposted from: IESBA Immediate Release, January 12, 2026)

Deloitte.

January 2026

Deloitte Global Boardroom Program

The board agenda in 2026



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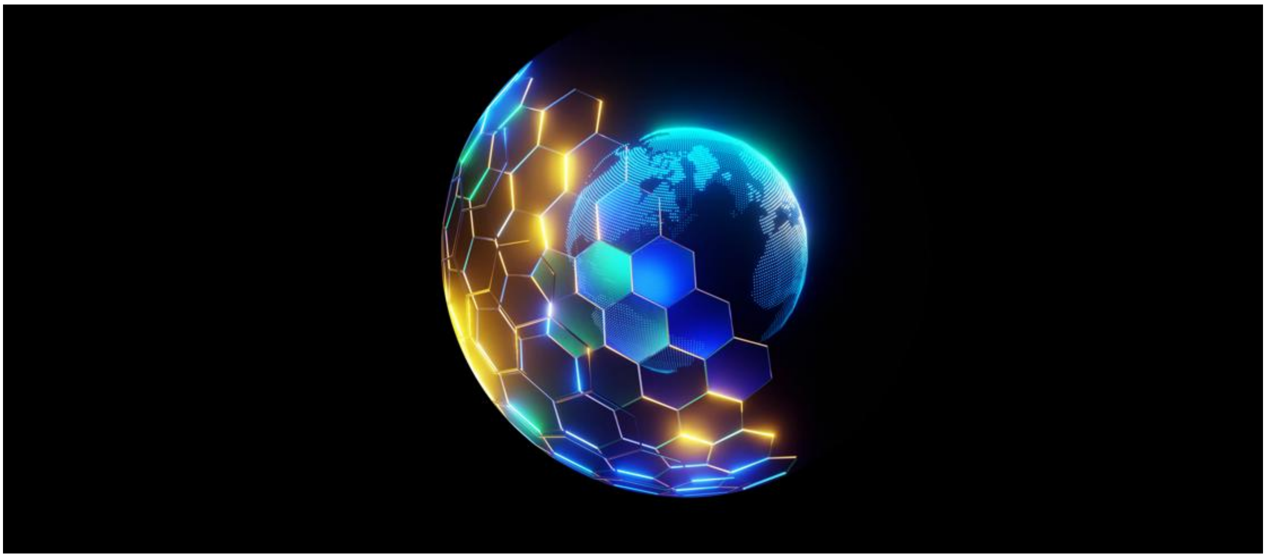
Thank you for your continued engagement in the Program. Please feel free to forward this message and encourage your board and C-suite colleagues to join directly.

Wishing you a prosperous and successful 2026.

Best wishes,

Dr. Arno Probst
Deloitte Global Boardroom Program leader
Deloitte Global

Kevin Tracey
Deloitte Global Boardroom Program Director
Deloitte Global



Register now: The board agenda in 2026

As organizations prepare for the upcoming year, what topics will be top of the board agenda in 2026? How can board members navigate these concerns with other pressing boardroom matters?

Join the conversation to hear more about the topics expected to shape the board agenda and spotlight leading practices for effective oversight in the year ahead.

Panelists:

- Ian Burger, Head of Stewardship, **Universities Superannuation Scheme**
- Diane Côté, Independent Non-Executive Director, **Société Générale SA, SCOR SE, ACT Group**
- Harald Krüger, Supervisory Board Member, **Deutsche Lufthansa AG** and **Deutsche Telekom AG**; Former CEO, **BMW AG**

in discussion with Anna Marks, **Deloitte Global Chair.**

29 January 2026

4 p.m. London/ 11 a.m. New York

REGISTER

Looking ahead- Upcoming webinars in 2026

Deloitte Global Boardroom Program discussions are open to board members and senior executives. Please do share the invitation with your board and executive committee colleagues who may be interested. If you are unable to attend because of time zone differences or scheduling conflicts, please register for the session and a link to the recording will be sent to you to watch at your convenience.

The board agenda in 2026

29 January 2026
4 p.m. London/ 11 a.m. New York
Register

Resilience for growth (Asia Pacific)

29 April 2026
1 p.m. Beijing /2 p.m. Tokyo
Register

Governance of emerging technology

14 May 2026
4 p.m. London/ 11 a.m. New York
Register

Audit Committee hot topics

10 June 2026
4 p.m. London/ 11 a.m. New York
Register

Sustainability and the board

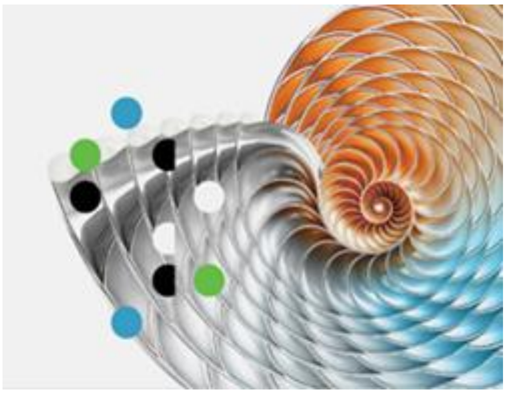
15 September 2026
4 p.m. London/ 11 a.m. New York
Register

Year in review and look ahead to 2027

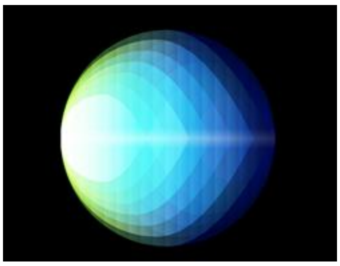
19 November 2026
4 p.m. London/ 11 a.m. New York
Register

Recommended insights

Agile AI governance in the boardroom
Read more



Tech Trends 2026
Read more



On the board agenda 2026 | Deloitte UK
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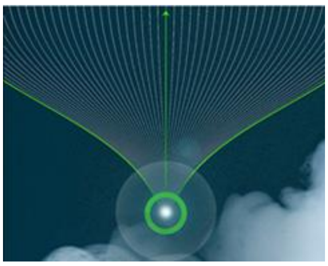

As tariffs redefine strategy, here's what leaders need to know across industries
Read more

Dr. Ira Kalish
Chief Global Economist
Deloitte Global

Global economic update

What's happening this week in economics? Deloitte Global's team of economists examines news and trends from around the world.

Read more

To register or refer a colleague:

Thank you for sending referrals to the Deloitte Global Boardroom Program. To make introductions to board or executive committee colleagues who would benefit from membership of the Global Boardroom Program, please invite them by sending this link here.

As always, please get in touch if you have any questions or suggestions.

Dr. Arno Probst
Global Boardroom Program leader
Deloitte Global

Kevin Tracey
Deloitte Global Boardroom Program Director
Deloitte Global

About the Deloitte Global Boardroom Program

The Deloitte Global Boardroom Program brings together the knowledge and experience of Deloitte member firms around the world to help address critical topics of universal interest to company boards and management. Supplementing country programs, its mission is to promote dialogue between corporations and their boards and management, investors, the accounting profession, academia, and government. In addition to the publication of thought-pieces on critical topics, the Deloitte Global Boardroom Program hosts a series of important webinar discussions with eminent panelists to help boards and management of global companies to stay current and challenge perceived wisdom.

To become a member of the Global Boardroom Program, click here. For more information contact globalboardroomprogram@deloitte.com.

(Reposted from: Deloitte. Global Boardroom Program, January 2026)