



APESB Technology Surveys

Accounting Professional and Ethical Standards Board (APESB) seeks feedback from professional accountants in public practice and business about the use of recent and emerging technologies in the provision of forensic accounting and valuation services.

APESB has initiated a Technology project to understand how professional accountants use Artificial Intelligence (AI) and Digital Technologies and the applicability of APESB's pronouncements to such technologies, to determine whether additional professional and ethical obligations or guidance are required.

The International Ethics Standards Board for Accountants (IESBA) is proposing technology-related revisions to the *International Code of Ethics for Professional Accountants (including International Independence Standards)*. APESB anticipates adopting these revisions into APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (APES 110), subject to APESB's due process and consideration of Australian specific factors.

Accordingly, APESB's Technology project is concentrating on APESB's standards other than APES 110 with the initial focus on developing a paper on the impact of recent and emerging technologies on [APES 215 Forensic Accounting Services](#) and [APES 225 Valuation Services](#).

For this purpose, APESB has developed separate surveys for forensic accounting services and valuation services.

Responses can be completed up until **Friday 28 October 2022** and can be provided in respect of either survey, or both surveys if relevant. The surveys are estimated to take approximately **10 to 20 minutes** to complete, depending on the number of examples provided.

Start the surveys at the following links:

Forensic Accounting Services – <https://www.surveymonkey.com/r/LF7285B>

Valuation Services – <https://www.surveymonkey.com/r/7V2SLND>