APESB

Accounting Professional & Ethical Standards Board

AGENDA PAPER

Item Number: 18

Date of Meeting: 14 June 2018

Subject: Proposed technological developments – Interactive PDFs

| X | Action Required | X | For Discussion | | For Noting | | For Information |

Purpose

- To provide the Board with proposed technological enhancements that can be incorporated into future APESB pronouncements to enhance its usability and navigation.

- To seek Board approval to incorporate these features into future pronouncements.

Background

APESB staff conducted research on the features and functionality of interactive PDFs, with the aim to enhance the navigation in APESB standards and guidance notes which will benefit stakeholders. Subsequently, APESB Technical staff consulted with Aaron Williams, Design Director at Fenton Communications, to develop a test document (see attached Agenda Item 18(a)).

Consideration of issues

The aim of the development of the test document is to assess the viability of creating interactive PDFs for all APESB's standards and guidance notes. This will ensure that the APESB pronouncements are developed utilising the latest technology.

Benefits

- Allows the reader to navigate the document with ease.

- Interactive elements provide clarity and ease of reading and interpretation of the text.

- We can apply the interactivity features across a range of APESB documents: Standards, Guidance Notes, Exposure Drafts.

- Potential to include other file attachments.

Key features

Bookmarks

- Applying bookmarks to the main headings of a document is a great way to create an additional interactive contents menu.
- Useful for referencing tables and sections in a document.

Pop-up definitions

- A pop-up window appears when the user hovers or rolls their mouse over a word.
- This can be used to provide a definition of a defined term or an explanation of a phrase.
- Provides a smoother reading experience, as the reader doesn't need to scroll back and forth to the Defined Terms or other sections of the pronouncement.
- Information is accessible

Hyperlinks

- Hyperlinks included in the document where there are cross-references to other sections of the standard or another standard.

How we will do this

- Documents are created in Microsoft Word and converted to PDF using Adobe Acrobat reader.
- Aaron Williams from Fenton Communication will train APESB staff on how to produce these documents in Adobe Acrobat.
- It is expected that a medium-size document (approximately 20 pages) such as APES 225 may take between four hours to six hours to convert initially. However, as Technical Staff gets more experienced the time taken to create this will reduce.

Refer to Agenda Item 18(a) for an example of a test version of APES 225 *Valuation Services* containing bookmarks and pop-up definitions.

Staff Recommendation

The Board:

- Discuss and consider the proposal for creating interactive PDF documents of future APESB pronouncements to enhance its usability and navigation.
- Approve the proposal to incorporate these features in future APESB pronouncements.

Material Presented

Agenda Item 18(a)	Test document: APES 225 *Valuation Services*
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Date	24 May 2018