

アティブを賞賛し、成功するよう祈っている。

次に、私の前任者の1人であるロバート・バンティング元IFAC会長が、JICPAが発行した「会計・監査ジャーナル」2010年7月号に寄稿した論文で取り上げていた、持続可能な開発、特に統合報告プロジェクトのイニシアティブの現況について説明したい。

「職業会計士が、最高経営責任者であろうと保証業務実施者であろうと、持続可能な組織と市場の発展に対する寄与という点で極めて重要な役割を果たす機会が存在する。」

この論文の公表からほぼ3年が経過するが、世界中の会計プロフェッションは積極的に活動し、この課題にしっかりと対応している。最近では、世界的な金融危機だけでなく、もう1つの世界的な危機、すなわち、持続可能性に関する危機とその影響を取り上げている様々な記事や論文を目にするようになった。この危機は、もし迅速な対応が取られなければ、世界的な金融危機よりさらに甚大な被害をもたらすこともあり得る。

統合報告は、組織の持続可能性を、財務、経済、社会及び環境の観点から統合し、組織の現在の決定に関する情報と将来の展望を関係付けるものとなる。また、戦略やリスク、報酬、業績といった情報にもリンクするが、現行の報告様式に取って代わることを意図するものではない。統合報告は、財務や環境、社会、ガバナンスに関する事項について、明瞭かつ理解しやすい全体像を提供するようデザインされている。

統合報告は危機に対処するための解決策の1つの側面ではしかないが、一方でそれは、職業会計士が最も精通しており、最も信頼を得ているものでもある。

統合報告により、組織による報告の在り方を変えることが求められる。また、その戦略策定、ガバナンスの運用及びマネジメント・プロセスにおいて、組織の考え方や運営方法がある程度変更することにつながるかもしれない。統合報告はまた、財務や環境、社会、ガバナンスに関して明瞭で理解しやすい全体像を提供する。

IFACは国際統合報告評議会（IIRC）の作業を強力に支援している。IFAC会長が同評議会の理事を、そして前IFAC専務理事がワーキング・グループの議長を務めている。さらにIFACは、統合報告フレームワークの策定に向けてスタッフを派遣している。

フレームワークの完成が近づくにつれ、そして、パイロット・プログラムが継続的に貴重な実務的知見を積み重ねるにつれ、必要になるのが、この新しいアプローチを全世界に周知させ、幅広く採用されるようにしていくことである。これは、会計プロフェッションにとって、最大の機会であり、会計プロフェッションのすべての分野を横断する、切望されてきた集合的で協調的なアプロ

チの開発に参加できるということである。社会を失望させてはならない。我々には、この市場が求める変化への対応に必要なとされる能力があり、そのための研修を重ねている。我々は、人材を結集して、この課題に引き続き取り組んでいかなければならない。

最後に、これら2つの世界的な課題が、全世界の会計プロフェッションの需要にどのような影響を及ぼすことになるかについて説明したい。要因は他にも様々あるが、公的部門の財政管理の改革及び統合報告の広範な採用・実施が成功し達成されれば、今の我々会計プロフェッションの規模ではあまりにも小さすぎ、グローバル社会の要請に適切に応え切れない可能性がある。今すぐに、教育機関から最高に優秀な人材の採用を開始し、この素晴らしい専門的職業の世界に参加してもらう必要がある。

現在ほど、そうした人材の採用に適した時代はない。世界的な金融危機を契機に、新しく専門的職業を目指す人にとって銀行業界や金融業界の魅力は、過去数十年と比較して低下している。教育水準の高い職業会計士を採用し、会計プロフェッションに従事する人の数を増やすには、今が絶好の機会である。新しい人材が啓蒙、採用及び研修によって自らを変えていくことが、職業会計士としての不可欠の要素だと考えている。

この機会は、総合的なアプローチで活かされるものである。我々全員に果たすべき役割がある。発展途上の国々だけでなく、世界の至るところで、職業会計士が大きく不足しており、現在取り組んでいるグローバルな目標が成功し、適用されていけば、この状況はさらに悪化の一途をたどることになる。職業会計士は、世界のどこであろうと、素晴らしい将来性や好機は来ないのではないかとおそれる必要はない。職業会計士の将来の展望は、驚くほどに明るい。

職業会計士は真にグローバルな専門的職業である。会計、監査、倫理、公会計、会計教育におけるグローバルな基準が適用されることで、職業会計士の世界的な規模での機動性が促進される。

上記に述べたものが現在我々が直面している課題と機会のすべてではないが、これらは、公共の利益に資するという我々の役割を果たし、世界経済の向上、持続可能な組織の発展及びより良い社会を支えていくために我々が自らの役割を果たす上で、必要不可欠なものである。

ウォーレン・アレン

ウォーレン・アレン氏は、IFAC副会長を2年間務められた後、2012年11月にIFAC会長に就任された。2006年からIFAC理事に就任されている。また10年以上にわたり教育委員会（現在の国際会計教育基準審議会）に参加され、1998年から2004年まで議長を務められた。

Three Opportunities for the Global Accountancy Profession

By *Warren Allen*

As 2013 unfolds, the global accountancy profession continues to face many challenges. These are found at many levels-locally, nationally, and globally-and IFAC stands ready to support our profession in seeking the best solutions.

The Japanese Institute of Certified Public Accountants is a founding member of IFAC and, since 1977, its members have worked tirelessly to ensure the global accountancy profession is recognized as a valued leader in the development of strong and sustainable organizations, financial markets, and economies. The progress IFAC has made over the years would have been impossible without the efforts of the JICPA members who have served or currently serve on our boards and committees, making invaluable contributions through their experience and energy.

Foremost among the many challenges our profession faces is the lack of proper financial management processes, including financial reporting, that pervades many jurisdictions' public sector entities. The global financial crisis (GFC) has, as it deepened, exposed the complete lack of modern and acceptable processes of financial management within many public sector entities, including central governments.

The recent International Monetary Fund (IMF) report, "Fiscal Transparency, Accountability, and Risk," clearly illustrates the risks resulting from nations operating without complete financial information, which contributed to economic and financial disaster in places including, but not limited to, Greece and Portugal, with the crisis' impact being felt worldwide.

Quite rightly, the regulators of private sector global business activity do not tolerate such inept, archaic, and inaccurate systems of financial management. Why is it then, in this modern age, that we regularly see huge public sector

operations with no proper accrual basis of accounting, no balance sheet recording assets and liabilities, no understanding of financial commitments/contingencies, a lack of a proper budgeting processes, and limited or no accountability mechanisms?

This surely is the accountancy profession's number one public interest issue to address. It also provides a wonderful opportunity for the profession to act collectively to help solve this unacceptable situation. And, it offers wonderful opportunities for IFAC, together with the International Public Sector Accounting Standards Board (IPSASB), IFAC's member organizations such as the JICPA, accounting firms of all sizes (which have excellent channels into public sector entities), and also individual members of the profession.

In an era with heightened demands on the systems of transparency and accountability, across all sectors of global endeavor, we, the accountancy profession, cannot be passive in our objective to contribute to the betterment of the communities we serve. We at IFAC have this objective as one of the key components in our 2013-2016 Strategic Plan, approved at the Council Meeting in November 2012.

Many of IFAC's member organizations such as the JICPA, also have significant resources allocated to this objective. The major accounting firms are marshaling their talents to address this issue and are organizing worthwhile discussion groups, setting up public sector business units, appointing skillful leaders, and developing strategies to assist their public sector clients. Many individuals within the profession are also increasing their knowledge in this important area in preparation for future involvement. We at IFAC applaud all these initiatives, and wish them future success.

Second, I wish to update you on an initiative one of my

predecessors, IFAC Past President Robert Bunting, wrote about in the July 2010 edition of your journal regarding sustainable development and, in particular, the Integrated Reporting (〈IR〉) project:

"For professional accountants, whether chief executives or assurance practitioners, there is an opportunity to play a crucial role in contributing to the development of sustainable organizations and markets."

In the nearly three years since that article's publication, the global profession has been very active, responding robustly to this challenge. In addition to the GFC, I have recently read references to another current global crisis—a sustainability crisis, the impacts of which, if not quickly addressed, could be more devastating than the GFC.

〈IR〉 integrates sustainability of an organization from a financial, economic, social and environmental perspective, connecting information about an organization's current decisions with its future prospects. It also links information about strategy, risk, remuneration, and performance but it is not intended to replace existing forms of reporting. Instead, it is designed to provide a clear and understandable picture of financial and environmental, social, and governance (ESG) issues.

While 〈IR〉 is only one aspect of the solution to this crisis, it is the one professional accountants are most familiar with and which has the greatest credibility with them.

〈IR〉 demands a change in the manner an organization reports and may lead to some change in the way an organization thinks and operates, in its strategy development, governance operations, and management processes. It also provides a clear and understandable picture of financial, environmental, and social and governance issues.

IFAC strongly supports the work of the International Integrated Reporting Council (IIRC), with the IFAC president serving as a Council member and IFAC's former chief executive serving as chair of the Working Group; in addition, IFAC provides staff support for the development of the 〈IR〉 Framework.

As the Framework nears completion, and the pilot program continues to gain worthwhile practical insights, there will then be the need to communicate this new approach globally and have it widely adopted. This is where the greatest opportunity exists for the accountancy profession to be part of a much-needed collective and coordinated approach across all sectors of the profession. We must not disappoint our communities; we have the ability to apply our skills and training to this market-demanded change and

we must continue to marshal our talents to meet this challenge.

Finally, I wish to discuss the impact these two global challenges will have on the demands placed on the global accountancy profession. When we successfully achieve the widespread adoption and implementation of public sector financial management reform and 〈IR〉, amongst other factors, our profession may well be exposed as being too small to properly meet the demands of our global communities. We need to start now in recruiting the best and brightest from our educational institutions to join this wonderful profession.

The opportunity for us to be successful in this recruitment has never been better. A consequence of the GFC is the banking and finance industry is less attractive to new professionals than it has been in the past several decades. The timing is superb for the accountancy profession to seize this opportunity to build our numbers with well-educated professionals. I consider the encouragement, recruitment, and training of new talent to replace oneself to be a crucial element of being a professional.

This opportunity will benefit from a collective approach; we all have our part to play. Many areas of the world, not just the developing world, are currently critically short of professional accountants and this situation is going to be exacerbated with the successful implementation of several of our current global objectives. Professional accountants, regardless of their location in the world, should not fear for a lack of worthwhile future potential or opportunity—the prospects for this profession are amazing.

Accountancy is truly the global profession and, with the implementation of global standards in accounting, auditing, ethics, public sector accounting, and accounting education, the global mobility of professional accountants is easily facilitated.

These are not the only challenges and opportunities we are currently facing, but they are critical to our role in serving the public interest and ensuring we play our part in the global economic enhancement, the development of sustainable organizations, and the support of better communities.

Warren Allen became president of IFAC in November 2012 after serving as deputy president for two years. He served as a member of the IFAC Board since 2006 and was on the Education Committee (now the International Accounting Education Standards Board) for more than 10 years, including as chair from 1998 to 2004.