

た規制当局との重要な関係を維持していく必要があります。

② グローバル基準

IFACは強い経済の構築のため、世界的な規制の一貫性を支持します。我々は、すべての国や地域において、国際財務報告基準（IFRS）、国際監査基準（ISA）、国際教育基準（IES）及び国際公会計基準（IPSAS）、さらには国際会計士倫理基準審議会（IESBA）が公表する「職業会計士の倫理規程」の採用及び適用が図られることを、引き続き推進しています。

我々は、IFAC加盟団体の遵守すべき義務に関するステートメント（SMO）第7号の遵守が図られるよう、日本企業によるIFRSの採用及び適用を進めるJICPAとFSAの活動を称賛します。現在までの進捗に我々は勇気付けられています。かかる基準が世界の成長、金融の安定及び透明性の推進に果たし得る役割に対する理解が促進されることで、さらにその勢いが増すことを望んでいます。

③ コーポレート・ガバナンス

本稿を執筆している段階では、日本の新たなコーポレートガバナンス・コードの最終版の公表を待っている状況です。同コードは、安倍首相が唱える経済改革の「3本目の矢」の重要な要素です。IFACは、森 公高JICPA会長が、「コーポレートガバナンス・コードの策定に関する有識者会議」のメンバーに就任され、その作成に寄与されていらっしゃることを歓迎します。

私は幸運にも、これまでのキャリアを通して上場企業の取締役会の一員を務める機会に恵まれてきました。個人的な経験から申し上げます、ガバナンス基準は、公的部門、民間部門及び非営利部門に関係なく、経済のすべての部門に係る重要なグローバルな問題です。アジアには、特徴的な事項が存在し、これによりコーポレート・ガバナンス原則の適用も異なる可能性があるということを認識していますが、持続可能な企業の成長を担保するための重要な一歩として、新たなガバナンス・コードと、投資家に向けたスチュワードシップ・コードを策定したことを歓迎します。

④ 透明性及び説明責任

金融システム改革を提唱する中で、JICPAは公的部門の財務管理の向上というIFACの考えを支持してきました。地方自治体に対して、発生主義でその財務諸表及び報告書を作成する必要性を働きかけるJICPAの活動をIFACは称賛すると同時に、この動きが日本の公的部門の財務管理の向上に向けた取組みの出発点となることを心より期待します。

このようなJICPAの取組みは、高品質な公的部門の報告が極めて重要であることについて、政府、市民及び投資家の理解を一層促すためのIFACのキャンペーン、「Accountability. Now.」と軌を一にするものです。世界各国で莫大な金額を政府が支出するのであれば、透明性及び説明責任は、良い意思決定及び高品質な情報を支える上で不可欠です。IFACはこの活動を支援するため国際的な連携を深めています。JICPA及びその会員の皆さまも、このグローバル・キャンペーンを展開されるよう推奨します。

⑤ 専門能力

IFACは会計職業専門家団体の能力向上を促進し、その組織を強固なものにするための活動を加速させています。2014年の世界会計士会議（WCOA）において立ち上げられたIFACの「会計の強化と協力を向上させるための覚書（MOSAIC）」のウェブサイトは、世界各地で求められる特定の能力向上の必要性に焦点を当てており、例えば、IFACが英国の国際開発庁（DFID）と共同して行っているような能力向上を達成するための様々な取組みを紹介するための優れたツールであり、とても興味深いものです。この取組みは、特定の国や地域に大きな変化をもたらし得る、本当の意味での変革要素（game changer）となり得る可能性を秘めています。

さらに、会計専門職として、我々は資格取得後の専門教育も重要視しています。継続的専門教育は、IFACのSMOにも組み込まれており、組織としてのDNAの一要素を構成しています。教育は、会計専門職が社会に有意義な影響を与えるための基礎であり、専門知識や経験及び専門能力を向上していく上で不可欠な要素です。また、適切な倫理的行動に支えられる専門知識や経験、及び専門能力は、信頼と信用を構築するための核となります。

4 最後に

我々全員が会計専門職をさらに成長させ多様化させる責任を担っています。JICPAは、専門的な能力開発の機会を提供すること、そして企業等の組織内で勤務する公認会計士にもその潜在的な会員基盤を広げることで、こうした課題に対応されています。

最後に、私はJICPAのタグライン、「Engage in the Public Interest（社会に貢献する公認会計士）」の大ファンであります。IFACとJICPAの関係が今後さらに深まることを期待すると同時に、お互いの協力を強化することで、公益に資する会計専門職の役割と貢献が引き続き経済と組織をさらに向上させていくものと確信しております。

オリビア・カートリー（CPA、CGMA）

2014年11月、IFACの会長に就任。2007年にIFAC理事会メンバーに選出され、2002年には財務報告への信頼性回復タスクフォースの委員も務める。カートリー氏は、企業戦略、リスク管理及び企業ガバナンスを専門とするコンサルタントとして、米国上場企業であるU.S. Bancorp やPapa John's International などの独立非常勤執行取締役を務める。

Raising the Bar on Transparency, Accountability, and Competency

By *Olivia Kirtley*

In its most recent Going for Growth report, the Organisation for Economic Co-operation and Development (OECD) noted that putting the global economy on a more virtuous path will require robust structural reforms to boost weak demand, improve competitiveness and productivity, create jobs, and strengthen sluggish economic growth.

As the global voice and organization for the accountancy profession, the International Federation of Accountants (IFAC) concurs with the OECD's assessment. IFAC works to serve the public interest and contribute to the development of strong international economies by advocating for financial systems reform and improved public sector financial reporting, and by strengthening the accountancy profession. We believe structural reforms must include adoption and implementation of high-quality accounting and auditing standards to support global financial stability. Such standards could help facilitate cross-border activity, promote economic and financial stability, and improve transparency and accountability.

In calling for much needed global reform, IFAC is working with international organizations and others who share our desire for stronger financial architecture and recognize its importance in the globally interconnected business world. Much of what we seek to accomplish requires coalition building, supporting the work of our member bodies, and forging partnerships with others who share our view that a strong and viable accountancy profession is an integral underpinning of the robust international economies we all seek.

The Japanese Institute of Certified Public Accountants (JICPA) has been a great IFAC partner in this work. As a founding member of IFAC, the JICPA has been with us for more than 30 years, which is a testament to its commitment to our mission to develop and represent the profession and enhance economic stability.

Shinji Someha, the JICPA's representative on the IFAC Board and our Public Policy & Regulation Advisory Group, is one example of the many talented individuals from the JICPA who have served-and continue to serve-our global mission. We were also delighted to host Sachiko Kai, JICPA Senior Technical Director and IAASB Technical Advisor, who spent three months in our New York office. The knowledge sharing resulting from her secondment can only make both IFAC and the JICPA stronger as we find new ways to leverage our individual strengths to collectively benefit the profession.

Indeed, a number of the JICPA's current and ongoing initiatives, including those targeting corporate governance, improved public sector financial management, and strengthening the profession, are issues I want to highlight during my presidency.

The Regulatory Environment. The JICPA shares our view that supporting the work of the independent standard-setting boards is ongoing and crucial. I-along with my colleagues at IFAC-will continue to reinforce the message with regulators, lawmakers, governments, investors, and the media that the standard-setting boards are independent and have a robust due process for standards development, including consultation with key stakeholders. We also need to work to maintain significant relationships with regulators such as Japan's Financial Services Agency (JFSA) and others, ensuring they understand the wide range of activities being undertaken by the profession in the public interest.

Global Standards. IFAC supports global regulatory consistency to help strengthen economies. We continue to promote the adoption and implementation, across all jurisdictions, of International Financial Reporting Standards (IFRSs), International Standards on Auditing, International Education Standards, and International Public Sector Accounting Standards, as well as the Code of Ethics for Professional Accountants, issued by the International Ethics Standards Board for Accountants.

We commend the JICPA and JFSA for advocating further adoption and use of IFRSs by Japanese companies, in compliance with IFAC's Statement of Member Obligations (SMO) 7. We are encouraged by the progress we see on this front and hopeful that it will gain even more momentum with the understanding of how such standards can promote global growth, financial stability, and transparency.

Corporate Governance. As I write this, we are awaiting a final version of Japan's new corporate governance code. This code will serve as a key component of the "third arrow" of Prime Minister Abe's economic reform program. IFAC congratulates Kimitaka Mori, the JICPA's Chairman and President, on his work as a member of the Council of Experts Concerning the Corporate Governance Code, overseeing its development.

Throughout my career, I've had the privilege of serving on a number of listed company boards. I know through personal experience that governance standards are an important global issue for all sectors of the economy: public, private, and non-profit. While we recognize that Asia has unique characteristics that mean application of corporate governance principles could differ, we welcome the creation of Japan's new governance code and its stewardship code for investors as great steps to help ensure sustainable corporate growth.

Transparency & Accountability. In its advocacy for financial systems reform, the JICPA supports IFAC's view of better public sector financial management. We applaud your work in promoting the need for local prefectures to prepare financial statements and reports on an accrual basis and sincerely hope this development is the start of a journey toward enhanced public sector financial management in Japan.

Such initiatives align with IFAC's **Accountability. Now.** campaign to raise government, citizen, and investor awareness of the critical need for high-quality public sector reporting. Given the vast amounts spent by governments around the world, transparency and accountability are essential to support good decision making and high-quality information. We are building an international coalition to support this initiative and I encourage the JICPA and its members to embrace this global campaign.

Competency. IFAC has increased its activities to facilitate capacity building and strengthening professional accountancy organizations. Our MOSAIC website, launched at World Congress in 2014, is a great tool in highlighting specific needs for capacity building around the world and to capture the work being undertaken to achieve it-like the work we're doing with the UK Department for International Development-which is really exciting.

This has the potential to be a real game changer within countries and regions.

More broadly, as a profession, we take great interest in continuing professional education; it's embedded in IFAC's SMOs and comprises part of our organizational DNA. Education is a cornerstone of our profession's meaningful impact and is integral to developing expertise and competence. And expertise and competence-supported by appropriate ethical behavior-are core to developing trust and credibility.

I believe we all have an obligation to work to grow and diversify our profession. The JICPA embraces this challenge by providing professional development opportunities to accountants as well as striving to expand its potential membership base by reaching out to professional accountants in business and its associates group.

Finally, I am a great fan of the JICPA's tagline, "Engage in the Public Interest." I look forward to IFAC's continued deep relationship with the JICPA and believe that, as we work together, the role and contribution of the profession in serving the public interest will continue to greatly enhance economies and organizations.

Olivia Kirtley, CPA, CGMA, became President of IFAC in November 2014. She was elected to the IFAC Board in 2007 and previously served on the independent IFAC Task Force on Rebuilding Public Confidence in Financial Reporting in 2002. Ms. Kirtley is a business consultant on strategic, risk, and corporate governance issues and an independent non-executive director of publicly listed companies U.S. Bancorp and Papa John's International.