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THE INSTITUTE OF CHARTERED ACCOUNTANTS OF NEPAL
(Established under The Nepal Chartered Accountants Act, 1997)

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ICAN E-NEWS

Monthly Newsletter of The Institute of Chartered Accountants of Nepal (ICAN)

INSIDE THIS ISSUE:

[Institutional Activities \(Pg.1-7\)](#) | [Members Update \(Pg. 7-9\)](#) | [ICAN Notice and Updates \(Pg. 9-10\)](#) | [National News and Updates \(Pg 10-11\)](#) | [International News, Events and Updates \(Pg.11-12\)](#)

INSTITUTIONAL ACTIVITIES

Renewal of Mutual Recognition Agreement (MRA) with The Institute of Chartered Accountants of India (ICAI)

The Institute of Chartered Accountants of Nepal (ICAN) and the Institute of Chartered Accountants of India (ICAI) signed Mutual Recognition Agreement (MRA) on 29th September 2026 at ICAI Bhawan, Indraprastha Marg, New Delhi. This is the extension of the existing MRA between the two Institutes. The MRA has been extended for next 5 years until 20th October 2030.

The MRA was signed by CA Anand Raj Sharma Wagle, President of ICAN, and CA Prasanna Kumar D, President of ICAI. The signing ceremony was attended by CA Hem Kumar Kafle, Vice President of ICAN; CA Mangesh Kinare, Vice President of ICAI; CA Bimal Dangol, Executive Director of ICAN; Members of the ICAI Council; and officials of both the Institutes.



Glimpse of Mutual Recognition Agreement Signing Ceremony between ICAN & ICAI

Member of:



Meeting with Auditing Standards Board Nepal (AuSB Nepal)

ICAN's President, Vice President, Council Members, Executive Director and senior officials had meeting with AuSB Nepal's newly appointed Chairperson, Board Members and CEO at premises of ICAN on 18th September 2026. The meeting discussed to collaborate on pronouncement, implementation and review of implementation status of Nepal Standards on Auditing so as to enhance the overall status of NSA Compliance.



IFAC Board Meeting 2026

President CA Ananda Raj Sharma Wagle, and Vice President CA Hem Kumar Kafle, virtually attended IFAC Board meeting held on 2nd and 3rd September 2026 in New Delhi, India.

Meeting with Inland Revenue Department (IRD) on TOR of the committee & Extensible Business Reporting Language (XBRL) Format

CA Umesh Raj Pandeya, Council Member and CA Mukund Pokharel, Member of the Institute and XBRL system expert attended Committee meeting of Inland Revenue Department for transformation of PDF format audit report into XBRL System organized by IRD, on 1st September 2026 at premises of IRD, located at Lazimpat. During the meeting, representatives from ICAN provided feedback on ToR of the committee and XBRL format.

Chartered Accountants Worldwide (CAW) CEOs Meeting 2026

Executive Director, CA Bimal Dangol attended Chartered Accountants Worldwide (CAW) CEOs meeting virtually on 9th September 2026. The Virtual CAW BOARD & CEOs Meeting brought together CEOs and senior leaders from CAW member bodies to discuss key professional and strategic issues affecting the global accountancy profession.

Hosted SAFA Webinar

The Institute hosted SAFA Webinar on topic "Taxing the Digital Economy: International Taxation of Cross-Border Digital Business and South Asian Perspectives" organized by 'SAFA Committee to Study Fiscal Regimes and Other Statutory Requirements of Business in SAARC Countries', chaired by an ICAN Council Member, CA Umesh Raj Pandeya. The webinar was organized on 25th September 2026 and was participated by over 150 professionals from across Nepal and South Asian Countries.

Member of:



The event featured remarks from SAFA President Mr. Mohammed Humayun Kabir; SAFA Vice President, Past President and Council Member, ICAN CA. Prabin Kumar Jha; ICAN President CA Anand Raj Sharma Wagle; ICAN Vice President CA Hem Kumar Kafle; CA Umesh Raj Pandeya, Council Member and SAFA Committee Chair and Ms. Nishani Perera, SAFA Committee Member. The webinar featured technical presentations by Mr. Dinesh Agrawal and Mr. Shehzad Ahmed Malik on international tax challenges and cross-border digital services. The session was moderated by CA. Santosh Bista, Secretary of the Committee. The recorded webinar can be viewed from the link below:

<https://www.youtube.com/watch?si=wow8EuHVYS1Psozf&v=3WQjirLmKHY&feature=youtu.be>

ICAN's Representation in SAFA webinar on Anti – Money Laundering (AML)

Council Member CA Aman Uprety represented ICAN as a speaker at the SAFA Webinar on Anti-Money Laundering (AML), organized by the SAFA Committee on Anti-Money Laundering on 21st September 2026. His presentation, on "Customer Due Diligence", covered the importance of the Risk-Based Approach (RBA) in AML/CFT compliance, key elements of risk assessment across customer, business, country and product risks, Simplified and Enhanced Due Diligence (SDD and EDD), and the identification and management of Politically Exposed Persons (PEPs) and high-risk customers.

ICAN's Representation in SAFA Women Leadership Committee Entrepreneurship Program

CA Sajana Mainali represented ICAN as a speaker at the SAFA Women Leadership Committee Entrepreneurship Program held on 23rd September 2026, delivering a session on "Business Development and Client Outreach: Client Communication and Human Resource Management."

Training to Police Officers on Audit and its role in fight against Money Laundering

CA Santosh Bista, Deputy Director of the Institute, delivered training to police officers on "Audit and Its Role in the Fight Against Money Laundering" at a program organized by the Nepal Police Academy on 30th September 2026 at the premises of Nepal Police Academy, Maharajgunj. The training was attended by 24 police officers.



Member of:

[*Group photo of participants with facilitator of the training*](#)

Online CPE Training

The Institute organized four days' Online CPE training from 8 -11th September 2026. The CPE training includes sessions on Transfer Pricing; Digital Taxation and E-Commerce Taxation; Risk-Based Audit Approaches; Forms of Audit Opinion; and Environmental, Social and Governance (ESG) and Sustainability Reporting. The resource persons for the training were CA Nanda Kishor Sharma, CA Bidur Luitel and CA Shailendra Uprety. The training was attended by 222 members.

ICAN's Officials and Representatives Participation in Various Forum

During the month of September, ICAN's officials represented the Institute in following forum:

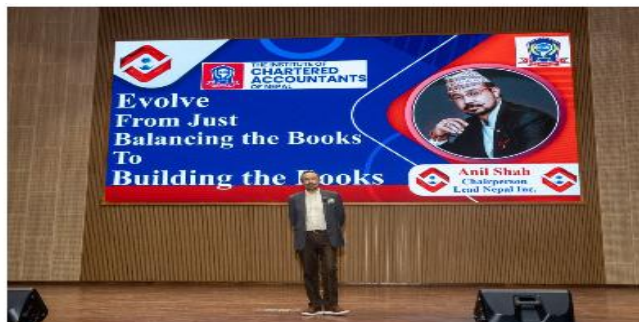
- CA Santosh Bista, Deputy Director, ICAN attended Nepal Risk Assessment dissemination and strategic action plan drafting workshop organized by Ministry of Finance on 30th September 2026 in Kathmandu.

ICAN Contribution to PM Disaster Relief Fund

The Institute contributed NRs.15,00,255 to the Prime Minister's Disaster Relief Fund in support of communities affected by the recent flash flood in Rasuwa. The contribution reflects ICAN's commitment to institutional social responsibility and humanitarian support, while expressing solidarity with the affected families and communities and contributing to ongoing relief, rescue and rehabilitation efforts.

29th Batch of Advance Management Communication Skills (AMCS) Training

The institute conducted 29th Batch of Advance Management Communication Skills (AMCS) Training from 2nd to 18th September 2026 at ICAN conference Hall, Satdobato. The training was previously conducted as General Management and Communication Skills (GMCS) Training and from 29th Batch onwards, the Institute enhanced and redesigned the program as AMCS Training.



Member of:

Glimpse of closing session of 29th AMCS Training

The objective of training was to equip participants with advanced management and leadership skills, effective communication and presentation capabilities, interpersonal skills, professional confidence, and awareness of contemporary business and socio-economic issues. The training was organized for students who have passed or appeared in both groups of CAP III examination, or have passed AT Examination whereby, completion of AMCS Training is preliminary requirement for applying CA membership of the Institute.

The training was organized in two shifts; morning shift (7:00 AM to 12:10 PM) and evening shift (1:15 PM to 6:30 PM) whereby, 191 students participated in the training. The closing session of the training was followed by certificate distribution ceremony and was held on 18th September 2026 in Nepal Police Club, Kathmandu.

Career Counselling Program

The Institute, through its different branch conducted career counselling program in September outreaching total of 570 students from different colleges in Nepalgunj, Pokhara and Biratnagar. This program covered students from Kantipur College & Bhanu college at Biratnagar, KEF high school at Pokhara and Shree Janata Secondary School at Nepalgunj. The program was facilitated by CA. Bibash Khadka at Nepalgunj, CA Sunil Kumar Shah at Biratnagar CA Ubhek Kumar Shrestha, CA Sagar Acharya, CA Sarbesh Koirala & CA Bibek Shrestha at Pokhara.

CA Membership Examination September 2026

The Institute conducted CA Membership Examination of September 2026, on 18th and 20th September 2026, at Kathmandu, Birgunj, Biratnagar, Butwal and overseas (Dubai). Altogether, 202 applicants appeared in examinations out of 286 applied (including examinations conducted overseas in Dubai.)

ICAN Conducted CA Membership Examination Overseas for the First Time

The Institute conducted CA Membership Examination of September 2026 in Dubai, United Arab Emirates, on 18th and 20th September 2026, marking a significant milestone as the first-ever overseas examination center established by ICAN. The examination was conducted in Indian High School, Dubai, whereby, total 18 candidates appeared in the examination.



Member of:

Glimpse of CA Membership Examination at Dubai, UAE

Accounting Technician (AT) Examination September 2026

The Institute conducted AT Examination for September 2026 from 18th to 24th September 2026 in Kathmandu. Only, 1 student appeared in exam out of 3 applicants in the examination.

Online Revision Class

ICAN has been conducting online revision classes for students appearing in different levels of CA examination, December 2026 and applicants of CA Membership examination, The details of online revision class are presented below:

Level	Duration	Number of Subjects	Number of Enrolled Students
CAP II	21 st Aug to 28 th Sept. 2026	6	629
CAP III	21 st Aug to 25 th Sept. 2026	4	432
CA Membership	21 st Aug to 13 th Sept. 2026	2	107
Total		12 subjects	1,168 students

Student's Participation in 40th International CA Student's Conference

Four Students of ICAN (CAP III/Advisory Level) namely Mr. Sushil Ojha, Ms. Yeti Kumari Sanghai, Ms. Inda Kumari Adhikari, and Mr. Nischal Acharya, represented ICAN at the 40th International CA Student's Conference on theme "Legacy 40: Orchestrating the Profession's Future" organized by CA Sri Lanka on 1st September 2026 at Hotel Monarch Imperial, Sri Jayawardenepura, Sri Lanka.



Students of ICAN attending at 40th International CA Student's Conference at Sri Lanka

Exposure visits to the Institute of Chartered Accountants of India (ICAI)

A delegation from ICAN comprising CA Bimal Dangol, Executive Director; Mr. Binod Prasad Neupane, Director; CA Kiran Kumar Khatri, Director; Mr. Mahesh Chitrakar, Joint Director; CA Prapanna Gautam, Deputy Director; and Er. Saroj Doranga, Senior Officer, undertook an official exposure visit to the Institute of Chartered Accountants of India (ICAI) from 27th to 30th September 2026. During the visit, the delegation had discussion with ICAI officials on latest trends and development around CA education,

Member of:

Continuing Professional Education (CPE), digital transformation and AI, examination management, and regulatory matters in ICAL.



Glimpse of exposure visit of ICAN staff in ICAL

Staff Training on Right to Information

Ms. Goma Raut, Director, and Ms. Pragya Aryal, Deputy Director, participated in the Training on Right to Information organized by the Nepal Administrative Staff College from 21st to 23rd September 2026.

Examination for Vacancies – FY 2082/83

The Public Service Commission (PSC) conducted examinations for FY 2082/83 vacancies from 27th to 29th September 2026 for various positions under open and internal competition.

MEMBERS' UPDATE

Name and Membership Number of New Chartered Accountant (CA) Members

The Institute registered new Chartered Accountant Members pursuant to Section 16(2) of the Nepal Chartered Accountants Act, 1997. New CA Membership issued during the month of September 2026 is presented on the table below:

S.N.	Membership No.	Member Name	S.N.	Membership No.	Member Name
1	CA-2732	Shreya Tiwari	68	CA-2799	Priya Thapa
2	CA-2733	Nirajan Shiwakoti	69	CA-2800	Samir Khatri
3	CA-2734	Kushal Gautam	70	CA-2801	Yougesh Khatiwada
4	CA-2735	Sachet Sedhai	71	CA-2802	Usha Lamichhane
5	CA-2736	Himal Baral	72	CA-2803	Bivek Adhikari
6	CA-2737	Sandesh Dhakal	73	CA-2804	Umesh Kattel
7	CA-2738	Sabin Dhakal	74	CA-2805	Avinash Kumar Singh
8	CA-2739	Sailendra Ghimire	75	CA-2806	Himal Kumar Thapa

Member of:

S.N.	Membership No.	Member Name	S.N.	Membership No.	Member Name
9	CA-2740	Kamlesh Kumar Sah	76	CA-2807	Bibek Koirala
10	CA-2741	Rajesh Dulal	77	CA-2808	Sushanta Aryal
11	CA-2742	Archana Dev	78	CA-2809	Sebak Oli
12	CA-2743	Sajana Adhikari	79	CA-2810	Anjali Rai
13	CA-2744	Aayush Aryal	80	CA-2811	Suman B K
14	CA-2745	Sandesh Pandey	81	CA-2812	Bimal Pandey
15	CA-2746	Arjun Adhikari	82	CA-2813	Gaurav Dahal
16	CA-2747	Bibek Prasad Adhikari	83	CA-2814	Manoj Parajuli
17	CA-2748	Rajib Dhungana	84	CA-2815	Aryan Maharjan
18	CA-2749	Ranjeet Devkota	85	CA-2816	Bikal Bhujel
19	CA-2750	Ganesh Mainali	86	CA-2817	Kishor Ghimire
20	CA-2751	Kritesh Koirala	87	CA-2818	Dina Khatri
21	CA-2752	Bidhan Acharya	88	CA-2819	Prashant Aryal
22	CA-2753	Roshan Sanjel	89	CA-2820	Seema Khadka
23	CA-2754	Subash Timilsina	90	CA-2821	Sujan Gole
24	CA-2755	Nikshyaman Singh Karki	91	CA-2822	Pratik Gelal
25	CA-2756	Bishal Sapkota	92	CA-2823	Niraj Khadka
26	CA-2757	Kushal Nepal	93	CA-2824	Diya Pradhan
27	CA-2758	Yugesh Shrestha	94	CA-2825	Ritesh Bhandari
28	CA-2759	Niraj Lamsal	95	CA-2826	Rajanish Gyawali
29	CA-2760	Karan Chaudhary	96	CA-2827	Rijan Kc Acharya
30	CA-2761	Suchana Kafle	97	CA-2828	Mandira Bhandari
31	CA-2762	Pramod Pokhrel	98	CA-2829	Smeeta Chaulagain
32	CA-2763	Bimal Bashyal	99	CA-2830	Rakshika Dhakal
33	CA-2764	Prasanna Maharjan	100	CA-2831	Komal Raj Poudel
34	CA-2765	Sandeep Ranabhat	101	CA-2832	Keshav Regmi
35	CA-2766	Sujan Paudel	102	CA-2833	Abhiyan Shrestha
36	CA-2767	Prashansa Koirala	103	CA-2834	Salina Regmi
37	CA-2768	Manyata Adhikari	104	CA-2835	Neharika Baral
38	CA-2769	Rojin Sapkota	105	CA-2836	Deepjyoti Dahal
39	CA-2770	Sangya Pant	106	CA-2837	Sandesh Malla
40	CA-2771	Saugat Shrestha	107	CA-2838	Rishab Dahal
41	CA-2772	Mukesh Yadav	108	CA-2839	Bikesh Shrestha
42	CA-2773	Rupesh Tiwari	109	CA-2840	Manjit Pathak
43	CA-2774	Lionel Tapendra Bam	110	CA-2841	Aliza Paneru
44	CA-2775	Mamta Dahal	111	CA-2842	Sudha Adhikari
45	CA-2776	Shivam Ghimire	112	CA-2843	Muna Adhikari
46	CA-2777	Shadananda Ghimire	113	CA-2844	Anish Thakuri
47	CA-2778	Aayush Pokhrel	114	CA-2845	Ayush Adhikari
48	CA-2779	Shobha Dharel	115	CA-2846	Deepak Bhandari
49	CA-2780	Sonu Adhikari	116	CA-2847	Keshav Rokaya
50	CA-2781	Bikash Niroula	117	CA-2848	Susmita Sapkota
51	CA-2782	Sabin Poudel	118	CA-2849	Tikaram Acharya
52	CA-2783	Manish Rijal	119	CA-2850	Simran Poudel

Member of:



S.N.	Membership No.	Member Name	S.N.	Membership No.	Member Name
53	CA-2784	Ashish Thapa	120	CA-2851	Uma Karki
54	CA-2785	Kumar Rana Magar	121	CA-2852	Aashish Nepal
55	CA-2786	Sijan Mahat	122	CA-2853	Tapendra Neupane
56	CA-2787	Sunita Lama	123	CA-2854	Utsav Dahal
57	CA-2788	Deepak Nepal	124	CA-2855	Hira Giri
58	CA-2789	Anup Sapkota	125	CA-2856	Dipak Raj Bhatt
59	CA-2790	Shova Pudasaini	126	CA-2857	Deepa Magar
60	CA-2791	Poshan Babu Basnet	127	CA-2858	Nitesh Raj Upadhaya
61	CA-2792	Damodar Poudel	128	CA-2859	Prahlad Basnet
62	CA-2793	Subina Chaudhary	129	CA-2860	Hridhdant Raj Acharya
63	CA-2794	Pradeep Khadka	130	CA-2861	Shekhar Banjade
64	CA-2795	Rahul Shahi	131	CA-2862	Arjun Khanal
65	CA-2796	Abhilekh Sah	132	CA-2863	Prakash Neupane
66	CA-2797	Suman Kafle	133	CA-2864	Siddhika Pudasaini
67	CA-2798	Monika Kumari			

Name and Membership Number of New Certificate of Practice (CoP) Issued Member

The Institute issued Certificate of Practice to the Members pursuant to Section 28 of the Nepal Chartered Accountants Act, 1997. The New Certificate of Practice issued during the month of September 2026 is presented on the table below:

S.N.	Membership No.	Members Name	S.N.	Membership No.	Members Name
1	CA-2026	Suraj Joshi	4	CA-2717	Subash Bhatta
2	CA-2441	Chiranjeebi Acharya	5	CA-2722	Ram Adhesh Mahato
3	CA-2686	Sajina Basnet	6	RA-3311	Bedananda Dahal

Name of New Accounting Firms

The Institute issued registration of Auditing Firms pursuant to Section 28A of the Nepal Chartered Accountants Act, 1997. New firm registration during the month of September 2026 is presented on the table below:

S.N.	Firm No.	Firm Name	S.N.	Firm No.	Firm Name
1	1562	Basnet S & Associates	6	6347	P. B. G & Associates
2	1563	Subash Bhatta & Associates	7	6348	Shreedhar Gnyawali Associates
3	1564	Ram Adhesh & Associates	8	6349	Jeebnarayan Associates
4	1565	Acharya Chiranjeebi & Associates	9	6350	M Nepal & Associates
5	6346	Pitambar Gautam & Associates			

ICAN NOTICE AND UPDATES

Notice Regarding ICAN Essay Contest 2026

The Institute has published notice announcing students' participation in ICAN Essay Contest 2026 for CAP III/Advisory level students on the topic "Enhancing Investor Confidence Through Effective Corporate Governance Mechanisms". The notice of the same can be viewed from the link below:
https://en.ican.org.np/_uploads/_downloads/_files/3/da2c494ea8d78295fcff1c58b8c9d287.pdf

Notice Regarding CPE Calander for FY 2083/84

The Institute has published notice regarding CPE Calander for the fiscal year 2083/84. The notice of the same can be viewed from the link below:
https://en.ican.org.np/_uploads/_downloads/_files/3/66a5f14786bb178575330925bb368aea.pdf

NATIONAL NEWS AND UPDATES

Amendment in Unified Directives, 2082 issued to A, B and C Class Banks and Financial Institutions

The Nepal Rastra Bank has issued circular regarding amendment in Unified Directives, 2082 issued to A, B and C Class Banks and Financial Institutions. The Circular can be viewed from the link below:
<https://www.nrb.org.np/contents/uploads/2026/09/Circular-3-final.pdf>

Amendment in Unified Directives, 2082 issued to D Class Micro-Finance Financial Institutions

The Nepal Rastra Bank has issued circular regarding amendment in Unified Directives, 2082 issued to D Class Micro-Finance Financial Institutions. The Circular can be viewed from the link below:
https://www.nrb.org.np/contents/uploads/2026/09/Circular-2_F.pdf

Implementation of Interest Subsidy Procedure for Concessional Loans, 2082 (with second Amendment)

The Nepal Rastra Bank has issued notice to BFI's regarding implementation of Subsidy Procedure for concessional loans with second amendment. The notice can be viewed from link below:
https://www.nrb.org.np/contents/uploads/2026/09/Interest_Subsidy_Guideline_Second_Amendmend.pdf

Risk Management Guidelines for Licensed 'A', 'B' and 'C' class

The Nepal Rastra bank has introduced Risk Management Guidelines for Licensed 'A', 'B' and 'C' Class Banks and Financial Institutions. The guidelines can be viewed from the link below:
<https://www.nrb.org.np/contents/uploads/2026/09/Risk-Management-Guidelines-2026.pdf>

Concept Paper on Prior notification of sale of Promoter share

The Securities Board of Nepal has issued a concept paper on the requirement for promoters of companies listed on NEPSE to provide prior notice to the securities market before selling shares, its rationale, international practice and proposed regulatory framework 2083. The document can be viewed in the link below.

<https://sebon.gov.np/uploads/2026/09/23/XZ2PIQSc3ex13WQTrjDDYja6VCu03AhRuMyCMiLQ.pdf>

Regarding the Implementation of the Securities Broker Business Strengthening Policy, 2083

The Securities Board of Nepal has issued notice regarding the Implementation of the Securities Broker Business Strengthening Policy, 2083. The notice can be viewed from the link below:
<https://www.sebon.gov.np/uploads/2026/09/29/BOrEtjsCZqLF7piUQNt2gf3krAshHzargRGlwZsi.pdf>

Concept Paper on the Implementation of Intraday Securities Trading in Nepal, 2083

Member of:



The Securities Board of Nepal has issued concept paper on Implementation of Intraday Trading in Nepal. The concept paper can be accessed in the link below.

<https://sebon.gov.np/uploads/2026/09/24/KmM01b11Ld8JWe4m6uzi5c0kyQdPkVVuTx2LLI9w.pdf>

Rasuwa Flood Claim Procedure 2083

The Nepal Insurance Authority has introduced Rasuwa flood claim procedure 2083, to settle the insurance claims received in a prompt, simple, transparent, systematic, and effective manner. The procedure can be accessed in the link below:

https://nia.gov.np/Admin/images/Law/Directive/6abc8c88ab674_1790741640.pdf

Economic Act, 2083: Informational Booklet on Tax Exemptions, Concessions and Other Provisions

The Inland Revenue Department has introduced informational booklet on tax exemptions, concessions & other provisions of Economic Act, 2083. The booklet can be viewed from the link below:

<https://ird.gov.np/content/13632/economic-act--2083---information-booklet-on/>

Notice requesting to obtain PAN for online business

The Inland Revenue Department has issued notice request to obtain Permanent Account Number (PAN) to online business owners. The notice can be viewed from the link below:

<https://ird.gov.np/content/13631/important-notice-for-online-business-owners/>

Capital Market Strengthening and Revival Action Plan, 2083

The Ministry of Finance has announced Capital Market Strengthening and Revival Action Plan 2083 for immediate reform and revival of capital market of Nepal. The document can be viewed from the link below:

<https://mof.gov.np/content/1812/capital-market-strengthening-and-revival-action-plan/>

Nepal Elected as Vice Chair of Asian Infrastructure Investment Bank (AIIB)

Nepal has been elected as vice chair of Asian Infrastructure Investment Bank (AIIB) by the 11th Annual Meeting of Asian Infrastructure Investment Bank (AIIB). Notice regarding same can be access in the link below:

<https://mof.gov.np/content/1820/aiib-elected/>

INTERNATIONAL NEWS, EVENTS AND UPDATES

Recent in IFAC Knowledge Gateway

The latest research and publications, articles and other updates in IFAC Knowledge Gateway during the month of September 2026 are outlined below for reference:

- [Our Profession at a Crossroads: A Discussion on Lessons from History](#)
- [Indonesia–Australia Executive Business & Finance Dialogue 2026: Building Resilient Businesses Through Finance Leadership](#)
- [2026 Handbook of International Quality Management, Auditing, Review, Sustainability and Other Assurance, and Related Services Pronouncements](#)
- [Inside Public Finance: Missing Stories](#)
- [International Standard on Auditing for Less Complex Entities](#)
- [Low unemployment, high demand: Accounting's talent challenge](#)
- [2026 Handbook of the International Code of Ethics for Professional Accountants](#)
- [OECD Economic Outlook, Interim Report September 2026](#)

Member of:



IASB seeks stakeholder feedback on hedge accounting requirements in IFRS 9 and IFRS 7

The International Accounting Standards Board (IASB) has published a Request for Information to review its hedge accounting requirements on 28 September 2026. Further detail can be viewed on the link below:

<https://www.ifrs.org/news-and-events/news/2026/09/iasb-stakeholder-feedback-hedge-accounting-ifrs9-ifrs7/>

IIFRS for SMEs Accounting Standard Update

This edition of the *IFRS for SMEs Accounting Standard Update* includes:

- [a spotlight on accounting for agricultural activities](#);
- [an update on the status of the Exposure Draft Consolidation Exception](#);
- [news about a call for candidates for the SME Implementation Group \(SMEIG\)](#);
- [resources published to support implementation of the Standard](#); and
- [an update on use of the Standard around the world](#).

Further details can be viewed on the link below:

<https://www.ifrs.org/supporting-implementation/2015-ifrs-for-smes-supporting-materials/sme-updates/2026/september-2026-ifrs-for-smes-accounting-standard-update/#1>

IFRIC Update

The IFRIC update for the month of September 2026 can be accessed at the link below:

<https://www.ifrs.org/news-and-events/updates/ifric/2026/ifric-update-september-2026/>

Virtual Registration Opens for World Congress of Accountants 2026

The International Federation of Accountants (IFAC) announced the opening of virtual registration for the World Congress of Accountants (WCOA) 2026, hosted jointly with the Korean Institute of Certified Public Accountants (KICPA) from November 17–19, 2026, in Seoul, South Korea. Further detail can be accessed at the link below:

<https://www.ifac.org/news-events/2026-09/virtual-registration-opens-world-congress-accountants-2026>

IESBA Handbook including the Sustainability Standards

The International Ethics Standards Board for Accountants (IESBA) today released the [2026 Handbook of the International Code of Ethics for Professional Accountants \(including International Independence Standards\)](#). This edition includes the IESBA's sustainability-related standards and the new IESBA standard on using the work of an external expert. Further information regarding the same can be access at the given link.

<https://www.ethicsboard.org/news-events/2026-09/now-available-2026-iesba-handbook-including-sustainability-standards>

Berry Wammes Named Chair of IFAC PAO Development Advisory Group

The International Federation of Accountants (IFAC) has named Berry Wammes Chair of its Professional Accountancy Organization (PAO) Development Advisory Group, succeeding outgoing chair Jelena Misita. Further information can be accessed at the given link:

<https://www.ifac.org/news-events/2026-09/berry-wammes-named-chair-ifac-pao-development-advisory-group>

Member of:



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Member of:

