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## IFRS Sustainability Disclosure Standards

The two initiatives are designed to raise global awareness about the IFRS Sustainability Disclosure Standards and support implementation of them.

Isaac M. O'Bannon • Feb. 23, 2024



AICPA & CIMA, which together form the Association of International Certified Professional Accountants, today announced they have become members of the IFRS Foundation's [Partnership Framework](#) and a contributor to the standard-setting organization's [Knowledge Hub](#). The two initiatives are designed to raise global

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smooth implementation of global sustainability disclosure requirements. More than 35 private and public organizations are part of its network. The Knowledge Hub, launched at COP 28 in late 2023, serves as an online repository for thought leadership, surveys and reports about sustainability disclosure standards.

Last summer, the IFRS Foundation's International Sustainability Standards Board (ISSB) issued two standards, IFRS S1 and IFRS S2, that are designed to form a global baseline for sustainability disclosure. CPAs and management accountants will play a crucial role in the international implementation of these rules, as well as the European Sustainability Reporting Standards, the state of California's recent climate risk disclosure rules and the U.S. Securities and Exchange Commission's eventual rollout of its final climate risk disclosure standards.

"We're pleased to work with the IFRS Foundation in highlighting the need for consistent, comparable and high-quality sustainability information for capital markets," said Jeremy Osborn, AICPA & CIMA's global head of sustainability.

For the second year, AICPA & CIMA are also premium sponsors of the [IFRS Sustainability Symposium](#), held today in New York City. That sponsorship reflects:

- AICPA & CIMA's long-standing support for integrated reporting, integrated thinking and sustainability disclosure standards
- Our members' key role in preparing sustainability disclosure information and providing assurance on it
- The accounting profession's evolution to meet current and future needs of stakeholders

To learn more about AICPA & CIMA's work in sustainability, please visit [aicpa-cima.com/esg](https://aicpa-cima.com/esg).

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