



## Issues paper regarding a possible AOSSG website

This paper has the following three sections and an Appendix:

- \* Section A Options relating to language;
- \* Section B Elements of an AOSSG website;
- \* Section C Website design, build and maintenance; and
- \* Appendix – Website design, build and maintenance.

The Australian Accounting Standards Board (AASB) has researched the websites of a selection of organisations dealing with issues related to accounting standards in order to gain an appreciation of the different features that are generally provided, including:

- \* languages in which information is presented
- \* the content and functions provided.

### The following websites were reviewed

1. AASB	Australian Accounting Standards Board
2. ASBJ	Accounting Standards Board of Japan
3. ASC	Singapore Accounting Standards Council
4. CASC	China Accounting Standards Committee
5. EC	The European Commission
6. EFRAG	European Financial Reporting Advisory Group
7. IAI	Indonesian Institute of Accountants
8. IASB	International Accounting Standards Board
9. IAESB	International Accounting Education Standards Board
10. IESBA	International Ethics Standards Board for Accountants
11. IFAC	International Federation of Accountants
12. IPSASB	International Public Sector Accounting Standards Board
13. KASB	Korea Accounting Standards Board
14. MASB	Malaysian Accounting Standards Board
15. NZICA	New Zealand Financial Reporting Standards Board



## Section A Options relating to language

The 15 websites reviewed can be classified into four language categories.

### ***English Only***

Four web sites operate only in English – the Singapore SCC, MASB, NZICA and EFRAG

### ***Many languages***

While the IASB website is mainly presented in English, it caters for a wide variety of languages, with the IFRS and selected educational materials available in different languages.

The European Commission site enables users to select a language from a list of greetings in different languages, before the home page appears. It also offers a drop down navigation menu of languages from which to choose.

### ***English plus some other languages***

The IFAC, IPSASB, IAESB, IESBA websites present in English and selected content is available in five other languages. EDs are only provided in English.

The KASB website content is in Korean and English

The ASBJ website content is available in Japanese and English

The CASC website content is available in Chinese and English

The IAI website content is available in Indonesian, with a facility for English

### ***Other***

The AASB website, is mainly presented in English, and has some background information presented in Chinese

A number of options with respect to language are considered on the following pages.



## Option One – English only

All content to be presented on the AOSSG website in English only. The website could be constructed in a similar fashion to the ASC, MASB, NZICA and EFRAG websites.

### Advantages

Relatively easy and cost-effective to maintain because much of the original AOSSG material will be first available in English.

### Disadvantages

English only would not be useful to many potential users who work in languages other than English.

### Example

The screenshot shows the MASB website in a browser window. The browser title is "Malaysian Accounting Standards Board - Windows Internet Explorer". The address bar shows "http://www.masb.org.my/". The website header includes the MASB logo and the text "MALAYSIAN ACCOUNTING STANDARDS BOARD" and "LEMBAGA PIAWAIAN PERAKAUNAN MALAYSIA". A search bar is located in the top right corner. The main navigation menu includes "Home", "About Us", "Our Standards", "Other Pronouncements", "Draft Pronouncements", "Events", "Media Room", "General", and "Publication Order". The main content area is divided into several sections: "World News", "Latest News", "Exposure Drafts", "IASB Draft Pronouncements", and "Vacancies". The "World News" section contains three articles about IASB proposals for annual improvements, amending the discount rate for measuring employee benefits, and classification of rights issues. The "Latest News" section lists four items: MASB issues 4 amendments to FRSSs, a new team at the helm, a new chairman, and an AOSSG preparatory meeting. The "Exposure Drafts" section lists four items: MASB ED 66, MASB ED 65, MASB ED 64, and IFRIC Interpretations 15, 16, and 17. The "IASB Draft Pronouncements" section lists four items: IASB Exposure Draft on Improvements to IFRSs, IASB Exposure Draft on Discount Rate for Employee Benefits, IFRIC Draft Interpretation D25, and IASB Exposure Draft on Re-regulated Activities. The "Vacancies" section lists one item: Technical Executive / Manager. On the right side of the page, there are three promotional banners: "MASB Transition to IFRS What you need to know", "AOSSG Asian-Oceanian Standard-Setters Group", and a large image of modern buildings.



## Option Two

All content to be presented on the AOSSG website in each language of the member organisations, which could include any of the following countries [as identified by the United Nations as being located in the Asian and Oceanian regions].

### Asia

Central Asia	Eastern Asia	Southern Asia	South-Eastern Asia	Western Asia
Kazakhstan	China	Afghanistan	Brunei Darussalam	Armenia
Kyrgyzstan	Hong Kong Special Administrative Region of China	Bangladesh	Cambodia	Azerbaijan
Tajikistan	Macao Special Administrative Region of China	Bhutan	Indonesia	Bahrain
Turkmenistan	Democratic People's Republic of Korea	India	Lao People's Democratic Republic	Cyprus
Uzbekistan	Japan	Iran (Islamic Republic of)	Malaysia	Georgia
	Mongolia	Maldives	Myanmar	Iraq
	Republic of Korea	Nepal	Philippines	Israel
		Pakistan	Singapore	Jordan
		Sri Lanka	Thailand	Kuwait
			Timon-Leste	Lebanon
			Viet Nam	Occupied Palestinian Territory
				Oman
				Qatar
				Saudi Arabia
				Syrian Arab Republic
				Turkey
				United Arab Emirates
				Yemen

### Oceania

Australia and New Zealand	Melanesia	Micronesia	Polynesia
Australia	Fiji	Guam	American Samoa
New Zealand	New Caledonia	Kiribati	Cook Islands
Norfolk Island	Papua New Guinea	Marshall Islands	French Polynesia
	Solomon Islands	Micronesia (Federated States of)	Niue
	Vanuatu	Nauru	Pitcairn
		Nthn Mariana Islands	Samoa
		Palau	Tokelau
			Tonga
			Tuvalu
			Wallis and Futuna Islands



## Option Two continued...

The website could be constructed in a similar fashion to that of the European Commission, where visitors to the site would select their language from a drop down menu in the navigation bar. All content would be duplicated in every language.

### Advantages

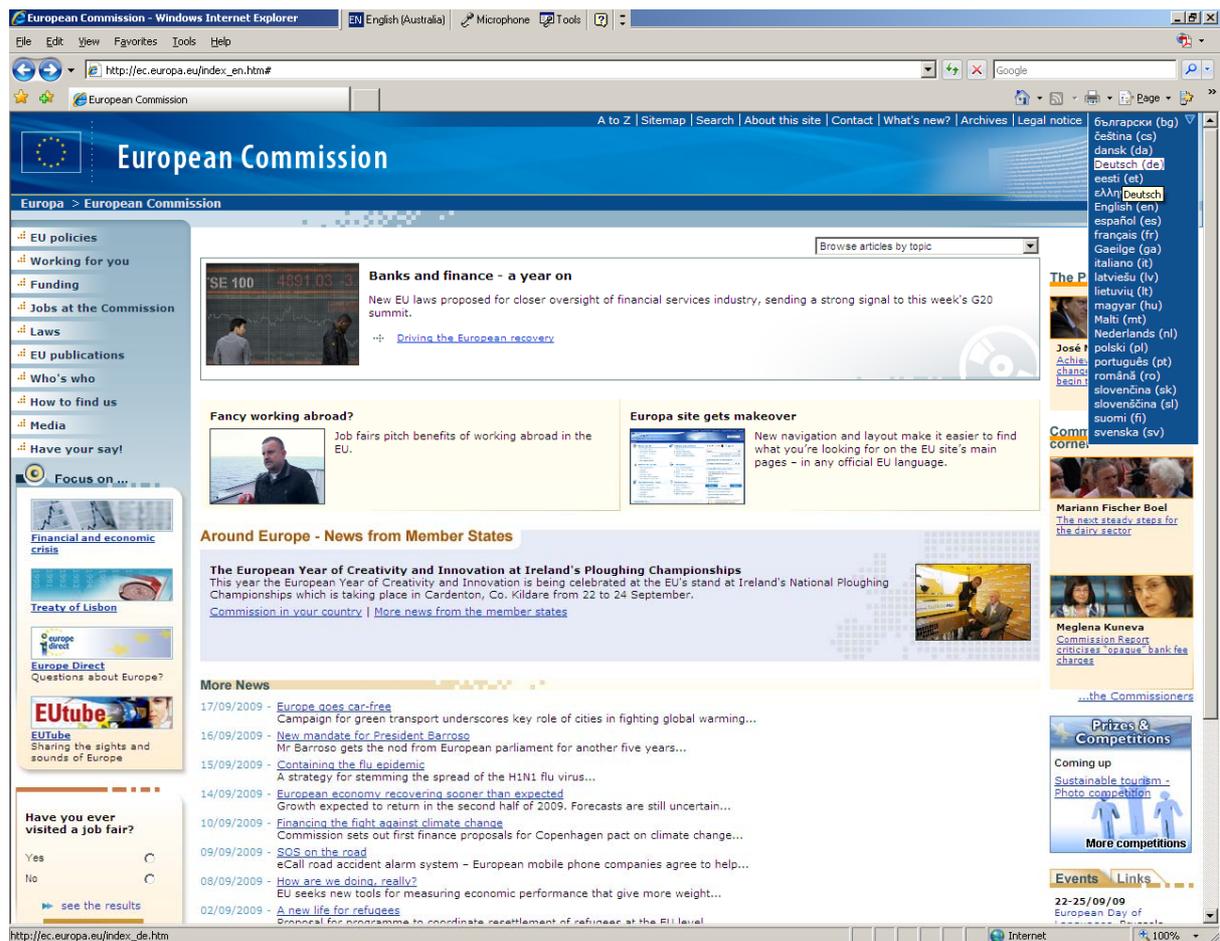
Content would be readily accessible to all relevant constituents.

### Disadvantages

The process of translation into many languages would be expensive and time consuming to maintain.

General maintenance of the website would be more complex in multiple languages.

### Example





## Option Three

All content to be presented in English, plus a few selected languages, in a similar fashion to the web sites of the IFAC, IPSASB, IAESB, IESBA, KASB, ASBJ, CASC and IAI.

### Advantages

Content would be readily accessible to many relevant constituents.

### Disadvantages

Content would not be available to many relevant constituents.

Difficulty in determining which few languages, other than English, to select.

## Example

The screenshot displays the IFAC website interface. At the top, there is a navigation bar with the IFAC logo and the text "Welcome to the International Federation of Accountants". Below this, a main navigation menu lists various sections such as "About IFAC", "Media Center", "Global Financial Crisis", "Exposure Drafts and Consultation Papers", "Compliance Program", "Standard-Setting Boards", "Committees", "Financial Reporting Supply Chain", "Forum of Firms", "Publications / Bookstore", "Translations and Permissions", and "Jobs at IFAC". The main content area features a large globe image and several news articles. One article is titled "Ethics Board Publishes Implementation Support Materials" and another is "Monitoring Group Launches Assessment of IFAC Governance Reforms". A sidebar on the right contains a search box, a "World Congress of Accountants 2010" announcement, and a "Quick Jump Menu". The footer includes copyright information and a link to the "Terms of Use".



## Option Four

All content to be presented in English with limited content in other languages [in a similar fashion to the AASB web site].

### Advantages

Relatively easy to manage and cost-effective to maintain, assuming the limited content in other languages relates to material that does not often change.

At least some of the content would be readily accessible to many relevant constituents.

### Disadvantages

English only for most content would not be useful to many viewers.

## Example

The screenshot shows a web browser window displaying the Chinese version of the Australian Accounting Standards Board (AASB) website. The browser's address bar shows the URL <http://www.aasb.gov.au/Chinese.aspx>. The website header includes the Australian Government logo and the text "Australian Accounting Standards Board". A navigation menu at the top contains links for Home, Pronouncements, Work In Progress, News, Publications, Archive, and AASB Board. On the left side, there is a vertical menu with links for Home, Pronouncements, Work In Progress, News, Publications, Archive, AASB Board, and About the AASB. The main content area features a "Quick Search" box with a search input field and a "Search" button. Below the search box, there are "Quick Links" for searching specific documents, by reporting period, table of standards, table of interpretations, and invitation to join a Project Advisory Panel. The page also includes a "Help" link and a "Site by Ioon Inc" credit at the bottom.



## Section B Elements of an AOSSG website

The AOSSG website could include some or all of the following elements

About the AOSSG	Information about the organisation List of member organisations (or potential member organisations) and international organisations, with links to their websites
AOSSG Meetings and Events	Meeting and event dates Agenda and Agenda Papers Communique after AOSSG meetings Locked section for members to download private meeting papers AOSSG Correspondence
Work in Progress	Projects Requests for comments
Publications	AOSSG Research Papers
News	News Media releases Media contact details
Contact Us	
Links	
Disclaimer	
Copyright	
Member log in area	



## Section C Website design, build and maintenance

The Appendix to this paper provides a description of the likely processes involved in designing and building a website suitable for the AOSSG, subject to decisions made about presentation language(s) and content. The description is provided only to give members an appreciation of the work involved, and as background to the following cost estimates.

The costs of developing a website can vary considerably depending on the features included, processes involved and issues encountered. The following cost estimates are provided only to give members an approximate idea of the magnitude of the possible costs involved. They have been based on:

- \* costs that would be incurred using an Australian-based website developer;
- \* the processes outlined in the Appendix to this paper; and
- \* a website having the elements outlined in Section C above.

The costs do not include:

- \* any translation costs that may be incurred;
- \* costs of staff providing, loading and managing content.

Design	AUD50,000
Build and test, including content management system	AUD55,000
Maintenance of site structure and features under a service agreement	AUD5,000 per year
website hosting fees and domain name registration fees	AUD100 per month to AUD500 per month depending on traffic
Brand development / graphic design of logo	AUD5,000



## Appendix – Website design, build and maintenance

### Stage One: Research and Analysis

#### ***Initial work***

Hold an initial meeting to formalise the project management, enables a detailed briefing to take place about the goals, discuss ideas, scope and methodology. The meeting allows the refining of the scope of the project, identify stakeholders and schedule activities.

#### ***Familiarisation and review***

The website developers would need to read documents related to the scope and responsibilities of the AOSSG to become familiar with how the group functions and understand the online requirements.

The website team would need to review services and functionality provided by comparable websites to understand what the AOSSG aspires to.

#### ***Stakeholder/ user workshop***

Stakeholder workshops and email surveys would be conducted to better understand stakeholder priorities, identify key requirements and gain a level of consensus on requirements.

#### ***Findings and recommendations***

At the conclusion of the above activities, the website developers would document the findings and recommendations for the AOSSG website.

### Stage Two: Information Architecture

The website developers would apply user-centred techniques to design a website with intuitive and easy-to-use navigation.

#### ***Design top level architecture***

A draft architecture will be designed and validated with representative users.

#### ***Validate architecture with users***

The website developers would use various techniques to discover how users think about the way information should be organised into categories. The content items will be used to produce sets of cards, with one item printed on each card.

#### ***Project team meeting***

Before finalising the proposed architecture for the AOSSG website, the project team would meet to discuss the design and refine it as required. The final architecture would include the proposed navigation structure.

Should a multi-lingual site be required, it is at this point that testing of each translated version would take place; which can happen remotely.



### ***Document the architecture***

The website developers would provide a brief which represents the design and outlines the process and rationale behind the design.

## **Stage Three: Interaction Design**

### ***Design session***

This session would provide the opportunity to look at the findings from the research and design activities thus far and begin to design page wireframes for an AOSSG website.

### ***Create wireframes***

Wireframes are design mock-ups that communicate the overall content, functionality, navigation and presentation style of a website. They allow the exploration of design ideas with users and to provide feedback to user responses that would provide confidence for the future development of an AOSSG website.

Creating a set of detailed wireframes allows the testing of the way users would interact with the interface. The design mock-ups would not contain any visual design elements and would be intentionally simple so that users focus on the interaction functions and features, not the visual style. Users would be asked to interact with the mock-up website just as they would with a live website.

The wireframes would typically include a home page, key landing page template, and content page template. The wireframes would be presented to the project team for feedback, prior to being tested with users.

### ***Prepare scenarios***

Scenarios are developed to assess how users would interact with the design of the AOSSG website. A sufficient number of scenarios would be created to reflect the audiences and to support the usability testing of the designs.

### ***User testing***

The wireframes would be tested with at least six representative users. Users would be asked to interact with the mock up and find the required information or use a feature as if they were the person in the scenario. This process helps to validate the usability of the design.

### ***Refine wireframes***

Prior to finalising the wireframes, they will be presented to the project team for feedback and to make any required changes.



## Stage Four: Visual Design

### ***Create brand and style guide***

Three optional logos would be presented for consideration, with corresponding colour palettes from which to choose. A style guide would also be prepared to provide structure around use of the logo and colours.

### ***Visual design concepts***

This is the design of the screen layout and visual treatment to work with the principles already established in the navigation. Two visual design concepts would be presented, focused on the home page and including the branding elements.

### ***Final visual design***

Once the design is chosen, it would be applied to the six template pages that correspond with the wireframes.

### ***Prepare design specification***

A design specification would be provided to the AOSSG with all elements of the visual design, including rationale, colour palette and specific design elements. It would include a rationale and specifications for the information architecture and design. This document would guide the website developers in building the website and as a reference for any future work to the website.

## Stage Five: Website CMS and Build

### ***CMS***

A Content Management System (CMS) would be selected; that is, a document management organisation system for the website.

### ***Build planning***

The website would be built according to the design specifications. The Build Plan would be created to define how the implementation team would configure the features in the specifications and the platform the site would be built on. A Project Plan would be determined, including the services to be provided and the resourcing required.

### ***Platform build***

This includes installation of the server platform and its associated software. The project team would need to decide where the system is hosted.

### ***Design Implementation***

Design tags would be added for menu structures, audit trails, nested content (such as news listings), search boxes, log in forms etc.



### ***Functional Implementation***

The page templates and components would be built according to the specifications. 'Dummy' content would be inserted and the functions implemented.

### ***Insertion of actual content***

Approved site content would replace the dummy content on the site.

### ***Quality Assurance Testing***

The website developers would test the implementation of the website and verify that the website meets the appropriate standards and provides the functionality defined in the specifications.

### ***Documentation***

The website developers would provide reports at the end of the project to help us maintain the site. This would include descriptions of the server configurations, the system configuration and how content authors would maintain the site content through the editing interfaces.

### ***User acceptance testing***

An AOSSG project team would test the system and verify that the website meets the mutually agreed upon requirements, as defined in the specifications, so that it can then be formally approved.

### ***Go Live support***

When the website is launched to the public, the website developers would help coordinate all the tasks required to make it live on time.