



IES EXPOSURE DRAFT: RESPONSE TEMPLATE

RESPONSE TEMPLATE FOR THE ED OF THE PROPOSED REVISIONS TO IES 6 – INITIAL PROFESSIONAL DEVELOPMENT – ASSESSMENT OF PROFESSIONAL COMPETENCE

Guide for Respondents

Comments are requested by **July 24, 2024**.

This template is for providing comments on the Exposure Draft (ED) of proposed revisions to International Education Standard 6 – Initial Professional Development – Assessment of Professional Competence, in response to the questions set out in the Explanatory Memorandum (EM) to the ED. It also allows for respondent details, demographics and other comments to be provided. Use of the template will facilitate IFAC's automated collation of the responses.

You may respond to all questions or only selected questions.

To assist our consideration of your comments, please:

- For each question, start by indicating your overall response using the drop-down menu under each question. Then below that include any detailed comments, as indicated.
- When providing comments:
 - Respond directly to the questions.
 - Provide the rationale for your answers. If you disagree with the proposals in the ED, please provide specific reasons for your disagreement and specific suggestions for changes that may be needed to the requirements, application material or appendices. If you agree with the proposals, it will be helpful for IFAC to be made aware of this view.
 - Identify the specific aspects of the ED that your response relates to, for example, by reference to sections, headings or specific paragraphs in the ED.
 - Avoid inserting tables or text boxes in the template when providing your responses to the questions because this will complicate the automated collation of the responses.
- Submit your comments, using the response template only, without a covering letter or any summary of your key issues, instead identify any key issues, as far as possible, in your responses to the questions.

The response template provides the opportunity to provide details about your organization and, should you choose to do so, any other matters not raised in specific questions that you wish to place on the public record. All responses will be considered a matter of public record and will ultimately be posted on the IFAC website.

[Use the “Submit Comment” button on the ED web page to upload the completed template.](#)

Responses to IFAC’s Request for Comments in the EM for the ED, Proposed Revisions to IES 6 – Initial Professional Development – Assessment of Professional Competence

PART A: Respondent Details and Demographic information

Your organization’s name (or your name if you are making a submission in your personal capacity)	Wai Man, HO (Emily)
Name(s) of person(s) responsible for this submission (or leave blank if the same as above)	Wai Man, HO (Emily)
Name(s) of contact(s) for this submission (or leave blank if the same as above)	Wai Man, HO (Emily)
E-mail address(es) of contact(s)	hkucpe@gmail.com or h9911811@yahoo.com.hk
Geographical profile that best represents your situation (i.e., from which geographical perspective are you providing feedback on the ED). Select the most appropriate option.	Asia Pacific
	If “Other”, please clarify
The stakeholder group to which you belong (i.e., from which perspective are you providing feedback on the ED). Select the most appropriate option.	Regulator or assurance oversight authority
	If “Other”, please specify
Should you choose to do so, you may include information about your organization (or yourself, as applicable).	Wai Man HO (Emily), FCPA, ACA, BFP, CAMS, CAMLP, MPhil

Should you choose to do so, you may provide overall views or additional background to your submission. **Please note that this is optional.** IFAC’s preference is that you incorporate all your views in your comments to the questions (also, the last question in Part C allows for raising any other matters in relation to the ED).

Information, if any, not already included in responding to the questions in Parts B and C:

PART B: Responses to Specific Questions in the EM for the ED

For each question, please start with your overall response by selecting one of the items in the drop-down list under the question. Provide your detailed comments, if any, below as indicated.

1. Do you support the proposed revisions to IES 6? If not, please explain your reasons and indicate what changes you would suggest.

Overall response: [Agree, with comments below](#)

Detailed comments (if any):

I support the proposed revisions to IES 6 and make some comments as follows.

- 1) In paragraph 7 and 8 of IES 6, it mentioned about the required level of professional competence by the end of IPD. It is suggested to define the “required level” of professional competence. Examples of qualification and experience are useful for illustration.
- 1) A term of “sustainability” represents the quality of being able to continue over a period of time. it is suggested to consider “sustainability” as one principle of formal assessment in paragraph 9 of IES 6..

2. Do you find the revisions to the IES 6 Explanatory Material to be helpful? If not, please explain your reasons and indicate what changes you would suggest.

Overall response: [Agree, with comments below](#)

Detailed comments (if any):

I support the proposed revisions to IES 6 Explanatory Material since it provides useful explanation to areas or topics to main body of IES 6. Yet, some comments are made as follows.

- 2) More IPD assessment activities such as “completion of assignment with satisfactory result”, “assessment in workshop” and “publication or journal writing” are proposed in paragraph A6 of IES 6 Explanatory Material.
- 3) Consistent to paragraph 9 of IE6, a term of “sustainability” represents the quality of being able to continue over a period of time. it is suggested to consider “sustainability” as one principle of formal assessment in paragraph A10 of IES 6 Explanatory Material.
- 4) Some information such as “passing score” and “number of attempts in assessment allowed” are suggested to be information for increasing transparency in paragraph A20(c) of IES 6 Explanatory Material.
- 5) It is proposed to consider “scoring sheet” and “attendance record of workshop or training” as verified certificate in paragraph A26(a) of IES 6 Explanatory Material.

3. Do you find the revisions to the Glossary and Conforming Amendments to be helpful? If not, please explain your reasons and indicate what changes you would suggest.

Overall response: [Agree, with comments below](#)

Detailed comments (if any):

I find the revisions to the Glossary and Conforming Amendments to be useful, but would like to provide some comment as follows:

- 1) Regarding paragraph A21 of IES 5, it mentioned the assessment activities of learning outcomes may include workplace assessment. It is proposed to consider “a portfolio of evidence on completion of workplace activities” as one assessment activity for consistent approach.
- 2) In Figure 1 of IES 8, it is proposed to change IFAC Member Body into IFAC Member Organization.

4. Do you believe the adoption and implementation of the proposed revised IES 6 will present any challenges to your organization? If yes, what challenges do you foresee?

Overall response: [Neither agree/disagree, but see comments below](#)

Detailed comments (if any):

In view of the changes on principles of assessment, the conceptual frameworks of professional development and competency are enhanced. Yet, I believe there are some challenges faced by organization to deploy the psychometric modelling and technology assisted invigilation. It is suggested IFAC or relevant standard-setting bodies to provide more guidance and support to deploy such new policy or measure.

Part C: Request for General Comments

IFAC is also seeking comments on the matters set out below:

5. General comments are welcomed on all matters addressed in the proposed IES 6 (See Appendices A to F). Where relevant, when making general comments, it is helpful to refer to specific paragraphs, include the reason for the comments and, where appropriate, make specific suggestions for any proposed changes to wording to fully appreciate the respondent's position. Where a respondent agrees with proposals in the exposure draft (especially those calling for a change in current practice), it is helpful to note the reason you agree.

Overall response: [See comments below](#)

Detailed comments (if any):

I agree with the proposals in the exposure draft since the competency framework (e.g. requirement for assessment) for professional accountant is enhanced.

For good practice, it is suggested to have some further information in the Standard, such as:

- (1) Practical examples or guides to demonstrate different level of competency for professionals at various positions
- (2) Clear role and qualification of higher education provider (as stated in paragraph A9 of IES 6) who is qualified to design and run the professional accounting education program.