



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)	Consiglio Nazionale dei Dottori Commercialisti e degli Esperti Contabili (CNDCEC)
Name(s) of person(s) responsible for this submission (or leave blank if the same as above)	Council Member Liliana Smargiassi
Name(s) of contact(s) for this submission (or leave blank if the same as above)	
E-mail address(es) of contact(s)	international@commercialisti.it
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.	Europe
	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.	Member body and other professional organization
	If “Other”, please specify
Should you choose to do so, you may include information about your organization (or yourself, as applicable).	<p>The Consiglio Nazionale dei Dottori Commercialisti e degli Esperti Contabili (CNDCEC) is a public entity acting under the supervision of the Italian Ministry of Justice, established and regulated by the Ministerial decree, D.lgs n. 139 of 28 June 2005. CNDCEC comprises 21 members appointed among registered professionals and has the Institutional representation of the accounting profession, both at national and international level. Its task is to safeguard registered members and the public interests related to the professional activity.</p> <p>Among CNDCEC's main functions: relationship with the public institutions and administrations involved with the accounting profession; advisory activity on relevant draft laws and regulations; adoption and updating of the Professional Code of conduct; disciplinary function at territorial and national level; oversight and coordination of local professional bodies, 132 all over the country; enactment of professional regulations; participation,</p>

through its appointed representatives, to the national and international standard-setting process involving accounting, auditing, independence, business valuations; development and adoption, subject to the approval of the Ministry of Justice, of: electoral rules, procedures for the resolution of appeals, and any other regulation on matters falling within its competences; assessment and approval of the CPD programs and courses designed by the local bodies; maintenance of the national professional roll of Dottori Commercialisti and Esperti Contabili.

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):

CNDCEC mostly agrees with the IES 6 revision proposals included in Explanatory Memorandum (EM) dated April 24, 2024.

*Regarding the Italian contest, it is worth highlighting that access to accounting profession is established and regulated by the law. In a collaborative perspective, CNDCEC is often (**O “COULD BE”**) called by government and regulators to provide insights and advice about the contents, subjects and procedures related to the achievement of university degree required to access the accounting profession, and next steps (e.g.: training period) prior to the State examination to achieve the qualification of professional accountant. This is an essential condition that characterizes the Italian profession (as well as other accounting profession worldwide), in order to guarantee an adequate and high level of the quality of the professional activities and the safeguard of public interest.*

Some of these requirements and provisions are also items of IFAC IES 2, 3, 4 and 6 revision proposals. For specific case, see also Part C: Request for General Comments.

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 \(with no further comments\)](#)

Detailed comments (if any):

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 \(with no further comments\)](#)

Detailed comments (if any):

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):

See detailed comment at Question 1.

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):

With regard to the definition and contents of professional competence as defined in IES 6, Explanatory Material, Scope of this Standard (Ref: Para. 1–5), A1, and the related reference to (a) technical competence, (b) professional skills, and (c) professional values, ethics, and attitudes as defined in IES 2, IES 3 and IES 4, respectively, CNDCEC would suggest that this kind of competence, in a future perspective, would be considered and (if the case) revised trying to align it at the European competence frameworks (i.e., so far: GreenComp. The European sustainability competence framework; DigComp: The Digital Competence Framework for citizens; EntreComp: The Entrepreneurship Competence Framework; LifeComp: The European framework for the personal, social and learning to learn key competence). In the case of sustainability matters, for example, this would be particularly relevant in order to better defined the contents of the sustainability competences in a coherent manner inside a general European formally structured competence framework; the latter would be especially important to achieve or match with adequate and equivalent common professional certification and/or qualification, and activities and/or assessment.

With regard to IPD assessment activities illustrated in Formal Assessment of Professional Competence (Ref: Para. 8), A6, when explicating the activities designed to assess the attainment of learning outcomes, CNDCEC believes that the oral examinations should not be eliminated from the list (even if A6 specifies that the list includes formats of assessment activities that are not limited to the ones of the list). This comment arises from two consideration. The first: in the Italian regulation of the accounting profession the law requires a university degree in order to be eligible to access the accounting profession's examination and qualification; the law also requires that in order to achieve a university degree the exams have to be passed with different methods of assessment, including the oral examination. The second: several and essential soft skills can only be assessed through a in presence group interaction and discussion, especially when the assessment is performed within an organization or enterprise.

At the entry level (aspiring professional accountants), with regard to several provision related to competences design, delivery and oversight (e.g.: IES 2, Formal assessment of Technical Competence [Ref. Para. A15-16, 9]; IES 3 Formal assessment of Professional Skills [Ref. Para. A17-A19, 9], etc.), CNDCEC could never be identified with the entity "responsible for design, delivery, and oversight of assessment activities and processes to assess the [...] competences of aspiring professional accountants" because the law attributes these activities to the competent Ministries and not to CNDCEC.