



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)	Chartered Accountants Australia and New Zealand
Name(s) of person(s) responsible for this submission (or leave blank if the same as above)	Simon Hann, Group Executive, Education and Marketing
Name(s) of contact(s) for this submission (or leave blank if the same as above)	Dr Catriona Lavermicocca
E-mail address(es) of contact(s)	catriona.lavermicocca@charteredaccountantsanz.com
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.	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).	Chartered Accountants Australia and New Zealand (CA ANZ) represents more than 139,000 financial professionals, supporting them to make a difference to the businesses, organisations, and communities in which they work and live.
	CA ANZ promotes the Chartered Accountant (CA) designation and high ethical standards, delivers world-class services and life-long education to members and advocates for the public good. We protect the reputation of the designation by ensuring members continue to comply with a code of ethics, backed by a robust discipline process. We also monitor Chartered Accountants who offer services directly to the public.
	Our flagship CA Program, the pathway to becoming a Chartered Accountant, combines rigorous education with practical experience. Ongoing professional development

Commented [SH1]: [Dr Catriona Lavermicocca](#) couple of sentences on CAANZ please.

Commented [CL2R1]: added. Consistent across both IFAC submissions

	<p>helps members shape business decisions and remain relevant in a changing world.</p> <p>We actively engage with governments, regulators and standard-setters on behalf of members and the profession to advocate boldly in the public good. Our thought leadership promotes prosperity in Australia and New Zealand.</p>
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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:

In preparing this response to IES 6 – Initial Professional Development – Assessment of Professional Competence, CA ANZ consulted key stakeholders internally as well as with the Accounting and Finance Association of Australia and New Zealand (AFAANZ), who represent universities in Australia and New Zealand.

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):

The rephrasing of the requirements for formal assessment of professional competence to incorporate a reference to learning outcomes in evaluating the level of achievement (set out in paragraph 8) and the expansion of the principles of formal assessment in paragraph 9 to include authenticity, integrity, accessibility and inclusion is appropriate and timely.

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):

The update of explanatory material relating to the formal assessment of professional competence at A5 and A6 is useful and reflects the importance of learning outcomes in the choice of an appropriate assessment activity. Guidance in A7, that makes it clear that the regulatory requirements in an IFAC member body's jurisdiction can be considered in determining the type of assessment activity is supported CA ANZ is approved by the higher education regulatory body in Australia (TESQA) to deliver a Postgraduate Diploma in Chartered Accounting and accordingly several regulatory constraints can impact type of assessment activity used to assess professional competence.

The explanatory material provided with respect to the principles of formal assessment have been appropriately updated and useful with respect to the existing principles of reliability (A12), validity (A17 and A18), transparency (A19 and A20) and sufficiency (A21 and A22). Notably equity has been combined with new principles of accessibility and inclusion in the explanatory material at A23 and A24 which we support make no comments on.

Further the explanatory material for authenticity (A13 and A14) is appropriate and useful, however the explanatory material for integrity (A15 and A16), in focusing on the need for assessments that 'minimize the potential breaches of assessment security or improper administration of the assessment' could be more broadly described to include potential breaches of integrity due to contract cheating and the use of Generative Artificial Intelligence. Contract cheating and generative artificial intelligence are significant threats to the integrity of assessments and should be specified in the 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):

Commenting on the Glossary and Conforming Amendments we refer to the definition of Integrity (of assessment) in the Glossary of Terms. The current proposed definition is 'whether an assessment activity is designed, delivered and overseen to minimize the potential breaches of assessment security or improper administration of the assessment' and in our view, as commented earlier in this submission, should also include 'contract cheating and inappropriate use of Generative AI'.*

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: [Disagree, with comments below](#)

Detailed comments (if any):

No challenges are identified by CA ANZ in adopting and implementing the proposed IES 6. CA ANZ do already incorporate all the requirements in the proposed IES 6 in the delivery of the Postgraduate Diploma in Chartered Accounting.

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):

CA ANZ commends IFAC for the excellent work done in the development of the 'Proposed Revisions to IES 6 – Initial Professional Development – Assessment of Professional Competence' including Appendices A to F. The updates proposed do reflect, in our view, the shift in how assessments are delivered and the importance of authenticity and integrity in assessment are welcomed. CA ANZ also welcomes the changes to modernise the concept of equity for the purposes of IES 6 to explicitly incorporate accessibility and inclusivity.

As mentioned in Part B(2) and B(3) of this response, we do recommend that contract cheating and generative artificial intelligence, being significant threats to the integrity of assessments, should in our view be specified in the explanatory material relating to the 'integrity' principle of formal assessment (Paragraph A15 and A16) to ensure the significance of these threats and the challenges in minimising them.