



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)	Joint Submission: British Accounting and Finance Association (BAFA) Committee of Departments of Accounting and Finance (CDAF) & British Accounting and Finance Association (BAFA), Accounting Education Special Interest Group (AE SIG)
Name(s) of person(s) responsible for this submission (or leave blank if the same as above)	Professor Susan Smith, Chair CDAF Professor Joan Ballantine, Vice-Chair, Accounting Education Special Interest Group
Name(s) of contact(s) for this submission (or leave blank if the same as above)	
E-mail address(es) of contact(s)	Susan.a.smith@ucl.ac.uk Joan.ballantine@ulster.ac.uk
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.	Academic or Academic body
	If “Other”, please specify
Should you choose to do so, you may include information about your organization (or yourself, as applicable).	

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

CDAF:

CDAF welcomes the revisions to IES6 and has several minor observations outlined below.

Accounting Education SIG:

The BAFA, Accounting Education Special Interest Group (AE SIG) has not gone through a formal consultation with its members on the proposed revisions to IES 6 due to time pressures. However, in my role as Vice-Chair and after consulting with members of the Accounting Education SIG Executive Committee, we broadly welcome the revisions to IES6.

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](#)

CDAF:

We note that in paragraph A6 that objective testing has been removed from the list of assessment types. We appreciate that this is intended to address the challenge that the deployment of multiple choice cannot be 'objective' but note that readers may conclude that multiple choice is being discouraged as a mode of assessment.

Whilst we welcome the introduction of the term 'authenticity' and its associated definition we caution that this term is widely used to mean different things and its use is now being questioned- see Arnold, L., & Croxford, J. (2024). Is it time to stop talking about authentic assessment? *Teaching in Higher Education*, 1–9. <https://doi.org/10.1080/13562517.2024.2369143>

A16 a) we do not believe integrity is always linked to authenticity.

We would also like to note that a breach of assessment integrity may call into question how a candidate will relate to the Code of Ethics during their professional career. This should be considered by professional membership bodies in their setting of policies related to assessment integrity.

Further we feel that the presence of artificial intelligence should be acknowledged in the document both as an enabler and as a potential catalyst for change to assessment practices.

Accounting Education SIG:

We note that there is no mention of Generative Artificial Intelligence, and its potential impact on assessment, in the revised IES 6. We would welcome some reference to this in the revised document.

We also note references to the need to consider 'Accessibility, equity and inclusion' in the design of assessment activities (A24). We are supportive of these references.

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): See comments to 2 above.

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: [No response](#)

Detailed comments (if any):

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: [Click to select from dropdown menu](#)

Detailed comments (if any):