



## 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)	BDO International Limited
Name(s) of person(s) responsible for this submission (or leave blank if the same as above)	Nazia Lakhani Head of Global Audit Quality
Name(s) of contact(s) for this submission (or leave blank if the same as above)	
E-mail address(es) of contact(s)	Nazia.lakhani@bdo.global
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.	<a href="#">Global</a>
	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.	<a href="#">Accounting Firm</a>
	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 comments below](#)

**Detailed comments (if any):**

We agree with the proposed revisions to IES 6 which include improvements to modernize the standard. The addition of principles related to authenticity, integrity, accessibility and inclusion are especially important given the changing nature of how assessments are performed (including greater innovation in online and technology-based assessments). From a public interest perspective, in our view, these changes also help to ensure IFAC member bodies assess all potential aspiring accountants on an equal basis and may ultimately result in a larger potential pool of aspiring professional accountants entering the accounting profession. Providing this clarity of assessment also further supports the objectives and requirements, particularly around transparency, as set out in IES 1 on entry into the profession.

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):**

We find the proposed revisions to IES 6 Explanatory Material to be helpful in explaining and applying the new principles of formal assessment. We welcome the examples provided, which help to illustrate the new principles. However, we recommend that some of the wording used in the explanatory material be simplified so it can be more easily understood. For example, paragraph A16(b) uses the terms 'invigilated' and 'invigilation' which could be simplified to 'supervised'.

Further, we suggest clarifying the examples relating to validity (paragraph A18) by, for example, adding additional details. The example in paragraph A18(a) indicates that a relevant case study rather than a simple case study based on incomplete information is more valid. Providing a more concrete example to illustrate this concept may be more helpful for IFAC member bodies when designing their methods of assessment.

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):**

We support the updates made to the Glossary and believe that these provide a spotlight on the package of assessment terms now included in IES 6.

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):**

As this IES is directed towards assessing aspiring professional accountants at the IPD level and by IFAC member bodies, we do not believe that this will provide a challenge to our organization. We note that from an attractiveness of the profession perspective, and as an employer operating in over 160 jurisdictions, we support ongoing changes in this IES 6 to ensure that all aspiring professional accountants (including those with special learning needs, neurodiversity) are given an equal chance of success when completing these assessments.

## 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):

We have the following additional comments:

- Further clarity is needed on extending the assessment requirements in IES 6 to IES 5 *Initial Professional Development – Practical Experience*, specifically from a public interest perspective and what IFAC member organizations expect from aspiring professional accountants prior to being admitted as professional accountants.
- Given the recent issues identified by regulators regarding continuing professional development (CPD), we request further clarification be provided as to the reason for the amendments to IES 6 not being extended to IES 7, specifically related to CPD assessments. It may also be helpful to the wider profession for the International Panel on Accountancy Education (through IFAC) to develop guidance working with the IESBA on personal ethics when undertaking IPD and CPD assessments.