



## 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)	PricewaterhouseCoopers International Limited
Name(s) of person(s) responsible for this submission (or leave blank if the same as above)	Gilly Lord
Name(s) of contact(s) for this submission (or leave blank if the same as above)	Jill Pate
E-mail address(es) of contact(s)	jill.pate@pwc.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.	<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 that the integrity of the examination process is important to protect the public interest and help promote the credibility of the accountancy profession.

A large number of organizations are now using or considering remote or online examination and this introduces new challenges regarding authenticity, integrity, accessibility and inclusion.

We understand that the proposed revisions (including the addition of the four new principles of assessment noted above) will support IFAC member organizations in designing, delivering and overseeing assessment activities.

We are, therefore, generally supportive of the proposed revisions to IES 6, with the following comment.

The proposed revision to paragraph 2 replaces the word “appropriate” with “required” (i.e. “IFAC member organizations have a responsibility to assess whether aspiring professional accountants have achieved the required level of professional competence by the end of IPD.”) We recommend that the word “appropriate” be retained as it aligns to the ISAs e.g., ISA 220 (Revised) para 26 refers to “appropriate competence and capabilities”. A similar comment applies to A1 “...professional competence is the ability to perform a role to a required standard” (extant IES 6 uses “defined standard” which we would suggest is retained if “required” is not used in para 2).

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 Explanatory Material will be helpful in supporting IFAC member organizations in designing, delivering and overseeing assessment activities. We believe the Explanatory Material could be further enhanced as follows.

We recommend A6(e) specifies “Workplace assessment by employers used to assess IPD” (i.e., adding “used to assess IPD” to proposed revision). This would differentiate between workplace assessments, which are used to assess IPD / professional competence and have the following characteristics: is a single, defined assessment, has obvious, significant consequences for both success and failure, is summative in nature; from other workplace assessments that are generally part of the learning process, are generally not associated with the formal assessment of professional competence and have the following characteristics; part of the learning and / or evaluation process, formative in nature, include feedback, participants are allowed multiple attempts, there is no significant consequence.

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 find the revisions to the Glossary and Conforming Amendments to be helpful, with comments below:

1. “Accessibility” definition is “an assessment activity that provides all individuals the opportunity to demonstrate achievement of learning outcomes”. Accessibility is not an assessment activity, it is an assessment principle. We suggest amending the definition to “In relation to assessment\*, whether an assessment activity\* provides all individuals the opportunity to demonstrate achievement of learning outcomes\*.”
2. “Authenticity” definition is “an assessment activity that assesses the learning outcomes in a way that reflects realistic situations faced by professional accountants.” Authenticity is not an assessment activity, it is an assessment principle. We suggest amending the definition to “In relation to assessment\*, whether an assessment activity\* assesses the learning outcomes\* in a way that reflects realistic situations faced by professional accountants.”
3. We recommend that the “Firm” definition be updated to “A sole practitioner, partnership or corporation or other entity of professional accountants, or public sector equivalent.” (for consistency with revisions to Table B).

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):**

Neither agree/disagree as we are not a member organization.

## 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):**

### General comments on IES 6 (track)

Para 5 refers to the Framework for International Education Standards for Professional Accountants and Aspiring Professional Accountants (2019). Given the Framework includes certain nomenclature that is now outdated (e.g., includes references to "IAESB" (which no longer exists) and "member bodies" (which are now referred to on IFAC website as "member organizations") and contains a definition of "assessment" (which is proposed to be revised)), we recommend the Board review and update the framework.

### General comments on conforming amendments (track)

IES 2, 3 and 4 proposed revisions for Sustainability are not reflected in IES 6. See comments on those proposed revisions in a separate response document.