



## 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 Academy
Name(s) of person(s) responsible for this submission (or leave blank if the same as above)	
Name(s) of contact(s) for this submission (or leave blank if the same as above)	
E-mail address(es) of contact(s)	admin1@caa.ac.zw
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="#">Africa and Middle East</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="#">Academic or Academic body</a>
	If “Other”, please specify
Should you choose to do so, you may include information about your organization (or yourself, as applicable).	CAA is a tuition provider for the Chartered Accountant pathway undergraduate degree, Accounting Technician – AT(Z), Associate General Accountant – AGA(Z) and Certificate in Theory of Accounting.

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):**

1. Addressing changes in the environment – The principles recognize that the landscape has shifted and aim to ensure the assessments remain relevant and appropriate given new circumstances. This is an important step to keep the process current.
2. Protecting assessment credibility – Maintaining the credibility and rigor of the professional level assessments is crucial. The principles appear to try to balance adaptations with preserving the integrity of the evaluations.
3. Ensuring accessibility – A key consideration is making sure the assessments can be accessed by the professionals being examined. This helps promote inclusivity and equal opportunity.
4. Accommodating individuals – The acknowledgment that changes in the environment could leave some behind, and the attempt to accommodate all participants in the process, demonstrates a focus on equity and support.

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):**

1. Defining "assessment" broadly – Replacing the term "examination" with the more encompassing "assessment" is a positive shift. This recognizes that evaluating professional competence can take various forms beyond just written exams or tests. The expanded definition better aligns with modern workplace practices.
2. Incorporating presentations, case studies, and simulations – Adding these new assessment formats is an important update. Presentations, case studies, and simulations better reflect the real-world activities and skills required of professionals today. This helps ensure the assessments stay relevant and accurately evaluate the necessary competencies. Given the increase in remote and hybrid work, incorporating these digital formats is essential to make the assessments accessible.
3. Enabling simulation of competencies – The ability to use simulations to assess certain skills or competencies that may be difficult to evaluate in a standard work environment is a thoughtful addition. This flexibility helps ensure the assessments can comprehensively measure the required capabilities of a professional.

4. Providing implementation guidance – Outlining ways the new principles can be incorporated into assessment structures gives the professional accounting organizations (PAOs) clear direction. This makes it easier for them to update their processes and adopt the changes effectively.

Overall, these proposed updates demonstrate a keen awareness of the evolving workplace landscape and a focus on modernizing the assessment framework. The emphasis on expanding assessment methods, embracing digital formats, and enabling simulation reflects a progressive and adaptable approach. Implementing these changes should help ensure the assessments remain credible, accessible, and relevant for today's professionals.

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):**

1. Inclusivity and diversity – There is a need to explicitly address inclusivity and promote diversity. This may be achieved through offering workshops and seminars to spark interest and to provide details on the career pathways that prospective accountants may take.
2. Provide scholarships to students from underrepresented backgrounds to reduce financial barriers. Scholarships may be based on demonstrated need and demonstrated interest in pursuing a career in accounting.
3. Support for students who may not meet the entry requirements – Provide additional assessments to students who may not meet the entry requirements. This maybe done through preparatory courses or bridging courses.

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):**

The Explanatory material serves as a crucial supporting component to the revised assessment principles. By outlining specific ways, the principles can be adopted and implemented, it provides much-needed guidance to the professional accounting organizations (PAOs) responsible for setting the assessments.

This detailed Explanatory section acts as a roadmap, helping the PAOs navigate the transition and application of the new principles. It challenges them to critically examine their existing assessment processes and identify opportunities for improvement to better align with the updated IES 6 standard.

Some key benefits of the Explanatory material:

1. Clarity of implementation – by detailing various approaches, formats, and techniques, the Explanatory material gives the PAOs a clear understanding of how to put the principles into practice.
2. Adaptability guidance – the material outlines flexible ways the principles can be incorporated, allowing the PAOs to tailor the implementation to their specific contexts and needs.
3. Catalyzing process improvements – the Explanatory section prompts the PAOs to scrutinize their current assessment methods, encouraging them to make enhancements that enhance credibility, accessibility, and relevance.
4. Supporting role – acting in a supporting capacity, the Explanatory material empowers the PAOs to confidently adopt the revised IES 6 standard and implement the new principles effectively.

This comprehensive Explanatory component is a key strength of the proposed changes. It demonstrates a thoughtful and practical approach to facilitating the adoption and adaptation of the updated assessment principles. This should significantly ease the transition for the PAOs and ultimately lead to more robust, modern, and inclusive professional competency evaluations.

## 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):**

Questions were clear, and implementation seems practical.