



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

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| Your organization’s name (or your name if you are making a submission in your personal capacity) | Ernst & Young Global Limited |
| Name(s) of person(s) responsible for this submission (or leave blank if the same as above) | Eric G Spiekman |
| Name(s) of contact(s) for this submission (or leave blank if the same as above) | Eric G Spiekman |
| E-mail address(es) of contact(s) | Eric.Spiekman@eyg.ey.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. | Global |
| | 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. | Accounting Firm |
| | If “Other”, please specify |
| Should you choose to do so, you may include information about your organization (or yourself, as applicable). | Deputy Vice Chair - Global Professional Practice |

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):

Overall, we support the International Federation of Accountants (IFAC) effort to improve the International Education Standards (IESs), including the proposed revisions to IES 6. We believe the revisions to IES 6 reflect modern best practices in assessing professional competence and provide greater clarity of the existing requirements within the standard.

We have the following suggestions for further clarification:

- Paragraph 2 refers to the objective of assessment as being whether the required level of professional competence has been achieved. Paragraph 3 refers to assessment involving assessing learning outcomes, as a mechanism for determining whether the required level of professional competence has been achieved. However, IES 6 also indicates in Paragraph 4 that assessment includes the assessment of practical experience. Practical experience assessments typically evaluate real-world application rather than defined learning outcomes. As a result, we suggest that Paragraph 3 be amended to indicate that assessment involves assessing learning outcomes (for IESs 2, 3 and 4) and practical experience (for IES 5).
- Throughout the proposed revisions to IES 6 both ‘assessment of professional competence’ and ‘assessment of learning outcomes’ (assessment activities of learning outcomes, assess the attainment of learning outcomes, etc.) are referred to. This distinction creates confusion, as professional competence encompasses both knowledge gained through learning outcomes and practical experience and raises questions on the scope of IES. Do the proposed revisions in IES 6 encompass the evaluation of practical experience alongside learning outcomes, or solely focus on the latter? To illustrate this point, consider paragraph 8. It emphasizes assessing the required level of professional competence. However, the paragraph then solely references utilizing the results of learning outcome assessments. (Paragraph 8: IFAC member organizations shall formally assess whether aspiring professional accountants have achieved the required level of professional competence by the end of IPD, drawing on the outcomes of a range of assessment activities of learning outcomes that are undertaken during IPD).

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 have the following suggestions to the application material:

- We suggest the following edits to Paragraph A2: ...by a range of stakeholders, including the IFAC member ~~body~~ bodies...
- Paragraph A12 (e) relates to a different form of reliability (i.e., reliability of the technology) rather than the ability of the assessment to give consistent results. We suggest that a new explanatory Paragraph be created that discusses how technology can affect all the principles of assessment. For example, technology can have a positive effect on assessments by standardizing the delivery and scoring, allowing for more engaging and interactive question formats, and offering immediate feedback. Technology can have a negative effect on assessments if there are technical issues (i.e., connectivity problems), accessibility issues (equal access to technology) or security concerns.
- Paragraph A14 (c) refers to ‘complex’ case studies. However, we do not believe it is necessary to refer to ‘complex’ case studies as the level of complexity may depend on the subject matter that is being assessed. The subject matter may not be complex and therefore the use of a complex case study is not necessary to increase authenticity.
- We believe that the phrases ‘invigilated’ and ‘invigilation’ in Paragraph A16 (b) are not widely understood. We suggest that this paragraph be rewritten using more common terminology. We suggest the following: The integrity of assessment activities may be increased using invigilated supervised assessments, including technology assisted invigilation monitoring.
- Paragraph A24 (d) refers to those with different educational needs. We do not believe that this is sufficiently broad, or an appropriate description. For example, neurodiverse individuals may not have different ‘educational needs’ but may need a different physical environment in which to take an 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 suggest the following edit to the first sentence in the conforming amendments be made to IES 2, 3, and 4, Appendix 1 “...use of learning outcomes in ~~its~~ publications...”

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: Agree (with no further comments)

Detailed comments (if any):

We do not believe there would be any challenges in relation to the adoption and implementation of the proposed revisions to IES 6.

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: [No response](#)

Detailed comments (if any):