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:

  o Respond directly to the questions.

  o 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.

  o 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.

  o 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)	South African Institute of Chartered Accountants (SAICA)
Name(s) of person(s) responsible for this submission (or leave blank if the same as above)	Neo Thoothe CA(SA)
Name(s) of contact(s) for this submission (or leave blank if the same as above)	
E-mail address(es) of contact(s)	neoth@saica.co.za
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.	Africa and Middle East
	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.	Member body and other professional organization
	If "Other", please specify
Should you choose to do so, you may include information about your organization (or yourself, as applicable).	SAICA is a voluntary non-profit member organisation that that operates in terms of its constitution. SAICA's head office is in Johannesburg and has offices in Bloemfontein, Cape Town and Durban, situated close to the business areas in which its members operate. SAICA's main objective is to serve the interests of the chartered accountancy profession and society, by upholding professional standards, integrity and the pre-eminence of South African chartered accountants worldwide. SAICA offers three reputable professional accounting and business designations from a foundational to a strategic level of accounting and business competence – Accounting Technician [AT(SA)], Associate General Accountant [AGA(SA)] and Chartered Accountant [CA(SA)]. These three designations are underpinned by the SAICA Code of Professional Conduct (the SAICA Code) and continuous professional development (CPD)

	to ensure the highest level of professionalism, discipline and performance.

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): *Paragraph 2 and 8: SAICA agrees with replacing "appropriate" with "required" level of professional competence in as "required" can be measured against a pre-defined set of learning outcomes whereas "appropriate" is not easy to measure.*

Paragraph 3 (under Introduction): The explanation of CPD was removed. CPD is however referred to in Par A3 (Explanatory material: scope of the standard). Consider adding the explanation of the difference between IPD and CPD here as the explanation did add value.

SAICA agrees with the addition of the four new principles of formal assessment – authenticity, integrity, accessibility, and inclusion. The addition of these principles is in line with literature on the topic of assessment. Principles of formal assessment guide the assessment process to be carried out by IFAC member organisations and it is therefore important that all principles of assessment are adopted when designing and delivering formal assessments of professional competence

We note that while the heading above para 9 reflects the addition of "formal" assessments, this is not carried throughout the document (although referred to in para 8 which requires "IFAC member organisations to formally assess…"). The wording under para 9 for example only includes the words …delivery, and oversight of assessment activities…". Consider adding "formal" before assessments in this paragraph.

It is however not clear whether the newly added principles of accessibility, equity and inclusion should be considered individually or as one concept as they are listed individually under paragraph 9, but appear to be included as once concept when reading the explanatory material paragraphs A23 and A24.

> 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):

General: During information gathering (par 6) there was an emphasis that IES 6 needs to be updated to reflect the shift in how assessments are delivered, with a larger focus on remote/online assessments, therefore the need for authenticity and integrity. Although the revised IES 6 addressed authenticity and integrity, it does not elaborate on remote/online assessments. Consider adding more reference where applicable to remote/ online assessments.

Paragraph A3: Refer to the discussion on CPD under question 1 above. In paragraph 3 (under Introduction) the explanation of CPD was removed. CPD is addressed in A3 (Explanatory material: scope of the standard). Consider adding the explanation of the difference between IPD and CPD here. The explanation did add value.

Paragraph A6: Computer assisted assessment has been removed under the assessment formats however, there is no mention of technology in the different methods of assessment listed in this paragraph.

Technology is included in paragraph A14 (as it relates to authenticity). Consider adding computer-based assessment methods as a format of assessment in paragraph A6. Another consideration is to include next to (a) written examinations that these can be "by hand / manual or by using an electronic device". Also consider adding that IFAC member organizations should determine the appropriate method of delivery of the assessment in the explanatory material.

*Paragraph A8: The reference to level of competence was removed here. It now reads to determine that the required professional competence was achieved. This therefore refers to the different competencies versus assessing the level of competence in general. The factors listed in A8 implies that it is the level of competence that is referred to here. Consider changing to "... the required **level of** professional competence".*

Paragraph A11: Literature distinguishes between marker reliability, which occurs when two markers award the same mark for an assessment, and paper reliability which is when a candidate demonstrates the same level of professional competence in two different papers that are equivalent. Consider expanding this principle to address both these forms of reliability.

Paragraphs A12-A24: We like the inclusion of the examples in in IES6 clarifies the principles of formal assessment and how it can be achieved.

Par A16: SAICA agrees that the integrity of assessment activities can also be increased when the assessments are authentic. Consider providing an example of how authenticity could improve integrity as it is not clear how having an assessment activity that reflects a realistic situation would improve authenticity.

Paragraph A18: Rather refer to the candidate's achievement or demonstration of the required learning outcome.

Paragraph A19: Focuses on competence areas and learning outcomes to be assessed and the timing of the activity. Consider adding the purposes of the assessment process and its consequences.

Paragraph A25: Refer to the candidate's achievement or demonstration of the outcomes instead of the assessment of the outcomes.

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):

IES5 A21 on page 71: Par 21 mentions the assessment activities of learning outcomes. It is however not assessment activities of learning outcomes, but rather assessment activities <u>undertaken to measure the attainment</u> of learning outcomes. Consider changing that part of the sentence to read as follows: "...assessment activities measuring the attainment of learning outcomes"

Glossary of terms (par 1): Change IFAC member bodies to IFAC member organizations to align with the rest of the document.

4. Do you believe the adoption and implementation of the proposed revised IES 2, 3, and 4, including will present any challenges to your organization? If yes, what challenges do you foresee?
Overall response: **Agree, with comments below** **Detailed comments (if any):** *Other than the comments about the clarity needed in terms of the format of assessment delivery, there are no challenges foreseen for SAICA to adopt and implement the proposed revisions to IES6.*

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):

In addition to the comments on the removal of computer assisted testing about, it is unclear what is meant with the delivery of assessments and whether or not this includes manual and digital assessment methods. The term "delivery format" is used often in the IES (A6, A7, A10), but the term is not defined anywhere in this IES nor is it found in the Glossary of terms. The use of digital assessment tools can be inferred in reading the IES(A12(e)) first time where assessment technology is mentioned), but it is neither explicitly included nor excluded as an assessment format. The term "delivery format" should this be defined or explained.

It has been noted on the tracked changes versions that all references to IFAC bodies has been changed to IFAC organizations. There were several instances where IFAC body has not been changed to IFAC organization. These include, but are not limited to

- *Par A2 (page 11)*
- *par A5 on p12 ("IFAC member body").*
- *Par A7 in the introductory para on p12, and subsection (e) on p13.*
- *Par A25 on p14*