

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)	The Japanese Institute of Certified Public Accountants (JICPA)
Name(s) of person(s) responsible for this submission (or leave blank if the same as above)	Yuko Suzuki, Executive Board Member, CPD
Name(s) of contact(s) for this submission (or leave blank if the same as above)	CPD, Administration and Operations Strategy Division
E-mail address(es) of contact(s)	cpd-g@sec.jicpa.or.jp
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.	Asia Pacific
	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).	

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):

Since many jurisdictions are now using or considering remote or online examination, we believe these revisions are important to reflect the shift in how assessments are delivered.

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 believe that these revisions are helpful for using or considering remote or online examination.

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 \(with no further comments\)](#)

Detailed comments (if any):

4. Do you believe the adoption and implementation of the proposed revised IES6 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):

We recognize the possibility of establishing a system that complies with the revised 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: No response

Detailed comments (if any):