

Dear Sonia,

I refer to your email below requesting for comments on IAESB's Future Priorities for Accounting Education. I am unable to use the online link so providing my comments below in the order of questions raised.

1. As a PAO, CPAPNG endeavors to comply with the IES as established by the IAESB. In doing so, we have come to realize the importance of accountants demonstrating strong skill sets and competency levels in IT. An IES developed to meet this requirements may be a way forward to address this need. In doing so, a PAO would know the requirements/resources/CPD workshops needs to achieve desired outcomes in the way of fully IT trained accountants.
2. The requirements and objective of the other IESs can be delivered/achieved through a sound/robust CPD system in place. For example, IES 2, Technical Competence requirements can be measured by way of conducting CPDs in which illustration exercises can be done and collected by PAOs for competency level assessment.
3. The best way to address this would be through the CPDs. The IAESB can develop guidelines for PAOs in terms of what the competency requirements are so that accountants can be measured against it.
4. I have partly responded to this in question 1. An IES devoted totally to imparting accountants/auditors with IT skills in a changing world would be a step in the right direction.
5. Emerging PAOs need strong support to be able to fully comply with IFAC requirements and fulfill the IESs requirements of IAESB. In that regard, Implementation and Guidance support would be highly appreciated.

Should you have any queries, please do not hesitate to contact me.

Regards

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