

Number	Question Title/Text/Help text	Answer	Comments
1.2.	Responsibility for Quality Assurance - Overview		
1.2.1.	<i>Responsibility for Quality Assurance</i> Within your jurisdiction, is your organization responsible for monitoring the quality of the work of your members performing audits of financial statements? Select the answer option that is most appropriate.	<p>1 <input type="radio"/> Yes - for all audits of financial statements</p> <p>2 <input type="radio"/> Yes - for all audits except those of listed entities</p> <p>3 <input checked="" type="radio"/> Our organization shares responsibility for the quality assurance program with another body</p> <p>4 <input type="radio"/> No, responsibility for quality assurance for all audits rests with another body</p> <p>5 <input type="radio"/> Other (please describe)</p> <p>6 <input type="radio"/> Not applicable - no members of our organization perform audits of listed entities</p>	IPAR strives to monitor the quality of work carried out by registered auditors who are members of IPAR. However, there is no legal obligation for all licensed Russian auditors to be members of IPAR.
1.2.6.	<i>Quality Assurance (Member Body) All Audits - Scope</i> What types of engagements are included in the scope of the quality assurance review program? Select all the answer options that are appropriate.	<p>1 <input checked="" type="checkbox"/> Financial statement audit - listed entities (minimum requirement)</p> <p>2 <input checked="" type="checkbox"/> Financial statement audit -</p>	Mandatory audit, prescribed by Russian Law

Number	Question Title/Text/Help text	Answer	Comments
		audit of other than listed entities 3 <input type="checkbox"/> Other services (e.g., rreview, ccompilation) 4 <input type="checkbox"/> Insolvency 5 <input type="checkbox"/> Other (please specify)	
1.4.	Member - Benchmarking		
1.4.1.	Quality Control Standards and Guidance		
1.4.1.1.	<i>Quality Control Standards</i> Has your organization established and published quality control standards requiring firms to implement a system of quality control in accordance with International Standard on Quality Control 1?	1 <input checked="" type="radio"/> Yes 2 <input type="radio"/> No	Our Organization established quality control standards based on Federal Russian audit standards. Federal audit standards are based on ISA.
1.4.1.3.	<i>Quality Control Standards - Name</i> State the name of the relevant quality control standards.	Regulations on quality control system of audit services of the members of the Institute of Professional Accountants and Auditors of Russia (approved by the decision of the Presidential Council of the IPAR, minutes №01/-05 from 26.01.2005	
1.4.1.4.	<i>Other Quality Control Guidance</i> Has your organization established and published other quality control guidance to	1 <input type="radio"/> Yes	

Number	Question Title/Text/Help text	Answer	Comments
	assist your members to understand the objectives of quality control and to implement and maintain appropriate systems of quality control?	2⊙ No	
1.4.1.6.	<i>Other Quality Control Guidance Follow Up</i> What plans does your organization have for developing and issuing other quality control guidance for your members? If you do not have such plans, what special reasons or conditions for that fact exist?	IPAR is currently in the process of establishing a new panel titled the Quality Control Commission. When operational, we plan to revise the required Quality Control systems and issue appropriate guidance for our members.	
1.4.2.	Design of the Quality Assurance Review Program		
1.4.2.1.	<i>Subject of the QA Review Program</i> Who is the subject of the quality assurance review program?	1 <input checked="" type="checkbox"/> Audit firm 2 <input type="checkbox"/> Partner	
1.4.2.2.	<i>Audit Firm</i> As the audit firm is the subject of the quality assurance review program, the quality assurance program should be designed, as required by SMO 1, to obtain reasonable assurance that: - The firm has an adequate system of quality control relating to audits of financial statements of listed entities (and of other	1⊙ Yes	

Number	Question Title/Text/Help text	Answer	Comments
	<p>entities or engagements that are also included in the scope of the review).</p> <ul style="list-style-type: none"> - The firm complies with that system. - The firm and engagement teams have adhered to professional standards and regulatory and legal requirements in performing audits of financial statements selected for review. <p>Does the quality assurance program contain all three of these elements?</p>	<p>2 <input type="radio"/> No</p>	
1.4.2.5.	<p><i>Publication of Scope</i></p> <p>Does your organization publish a description of the scope and design of its quality assurance review program?</p>	<p>1 <input checked="" type="radio"/> Yes</p> <p>2 <input type="radio"/> No</p>	
1.4.2.7.	<p><i>Name of Documents</i></p> <p>Please name the published document(s) that describe the scope and design of the quality assurance review program.</p>	<p>Regulations on quality control system of audit services of the members of the Institute of Professional Accountants and Auditors of Russia (approved by the decision of the Presidential Council of the IPAR, minutes &#8470;01/-05</p>	
1.4.2.8.	<p><i>Location of Documents</i></p>		

Number	Question Title/Text/Help text	Answer	Comments
	Please indicate where the document(s) that include details on the scope and design of the quality assurance program can be located (e.g., provide internet address or indicate that documents are available from your organization).	The document is available at the IPAR head office, as well as in each of the 76 Territorial Institute of Professional Accountants. Each quality control inspector has also been provided with this document.	
1.4.3.	Review Cycle		
1.4.3.1.	<i>Selection Approach</i> Please select the approach used to select subjects for quality assurance review. Select all the answer options that are appropriate.	1 <input checked="" type="checkbox"/> Cycle approach 2 <input type="checkbox"/> Risk-based approach	In addition to cyclical visits. IPAR may also undertake visits at the request of the Ministry of Finance.
1.4.3.2.	<i>Cycle Approach - Firm</i> As the audit firm is the subject of the review, please indicate the maximum number of years in the review cycle:	1 <input type="radio"/> 1 year 2 <input type="radio"/> 2 years 3 <input checked="" type="radio"/> 3 years 4 <input type="radio"/> 4 years 5 <input type="radio"/> 5 years 6 <input type="radio"/> 6 or more years	
1.4.4.	Implementation of the Quality Assurance Program		
1.4.4.1.	<i>Date of Implementation</i> On what date did the quality assurance review program commence? (provide	1/1/2003	

Number	Question Title/Text/Help text	Answer	Comments
	month/year)		
1.4.4.2.	<i>Number of Reviews - 2005</i> How many quality assurance reviews were completed during the year ended December 31, 2005 (or other 12 month period ending in 2005)?	51	
1.4.4.3.	<i>Number of Reviews - 2004</i> How many quality assurance reviews were completed during the year ended December 31, 2004 (or other 12 month period ending in 2004)?	38	
1.4.4.4.	<i>Number of Reviews - 2003</i> How many quality assurance reviews were completed during the year ended December 31, 2003 (or other 12 month period ending in 2003)?	34	
1.4.5.	Quality Assurance Review Team Procedures		
1.4.5.1.	<i>Publication of Review Guidelines</i> Does your organization publish guidelines for procedures to be followed by quality assurance review teams?	1 <input checked="" type="radio"/> Yes 2 <input type="radio"/> No	
1.4.5.2.	<i>Name of Guidelines</i>		

Number	Question Title/Text/Help text	Answer	Comments
	State the name of the published document(s) that include the procedures required to be followed by quality assurance review teams.	Regulations on quality control system of audit services of the members of the Institute of Professional Accountants and Auditors of Russia (approved by the decision of the Presidential Council of the IPAR, minutes №8470;01/-05	
1.4.5.4.	<i>Location of Guidelines</i> How can the document(s) that include the procedures required to be followed by quality assurance review teams be located (e.g., provide internet address or indicate that documents are available from your organization)?	The document is available in the IPAR head office as well in each of the 76 Territorial Institute of Professional Accountants. Each quality control inspector has also been provided with this document.	
1.4.5.5.	<i>Content of Guidelines</i> SMO 1 requires that the procedures to be performed during the quality assurance review include: a. An assessment of the system of quality control relating to audits of financial statements of listed entities (minimum requirement) b. Sufficient review of the quality control policies and procedures and reviews of engagement working papers to evaluate: - The functioning of that system of	1 <input checked="" type="radio"/> Yes	

Number	Question Title/Text/Help text	Answer	Comments
	<p>quality control, and compliance with it; and - The compliance with professional standards and regulatory and legal requirements in respect of audits of financial statements c. Review of engagement working papers d. Specific requirements regarding documentation of the review</p> <p>Does your quality assurance review program include requirements for all of these procedures?</p>	<input type="radio"/> No	
1.4.5.7.	<p><i>Review of Engagement Working Papers</i> SMO 1 requires procedures to be performed for the review of engagement working papers, including the evaluation of:</p> <ul style="list-style-type: none"> - The existence and effectiveness of the system of quality control implemented by the subject of the review; - Compliance with professional standards and regulatory and legal requirements in performing the engagement; - The sufficiency and appropriateness of evidence documented in the working papers; and - Whether the auditor's reports are appropriate in the circumstances. 	<input checked="" type="radio"/> Yes	

Number	Question Title/Text/Help text	Answer	Comments
	Does your quality assurance review program include requirements for all of these procedures?	2 <input type="radio"/> No	
1.4.5.9.	<p><i>Documentation</i></p> <p>Do the procedures to be performed by the quality assurance review team require documentation:</p> <ul style="list-style-type: none"> - of evidence supporting the quality assurance review report; and - that establishes that the quality assurance review was carried out in accordance with the established guidelines. <p>Are both of these requirements included in the quality assurance review program?</p>	1 <input checked="" type="radio"/> Yes	
		2 <input type="radio"/> No	
1.4.6.	The Quality Assurance Review Team		
1.4.6.1.	<p><i>Skills and Competence</i></p> <p>Members of the quality assurance review team should have the necessary competencies to perform expected work. As required by SMO 1, these competencies should include:</p> <ul style="list-style-type: none"> - Appropriate professional education - Relevant professional experience - Specific training on performing quality assurance reviews 	1 <input checked="" type="radio"/> Yes	

Number	Question Title/Text/Help text	Answer	Comments
	Does the quality assurance review program require members of the quality assurance review team to have all three of these competencies?	20 No	
1.4.6.3.	<i>Certification/Credentials</i> Are members of the quality assurance review team required to possess certification or credentials issued by your organization to be eligible to serve as team members?	10 Yes	<p>According to the current IPAR Regulation on quality control an inspector should have</p> <ul style="list-style-type: none"> (a) An auditor license (b) At least 5-years practical experience as auditor (c) At least 3-years practical experience as internal controller <p>It is not emphasizing whether he/she used to work for IPAR member or not.</p> <p>General rule: quality control inspectors work as volunteers. Some of 76 territorial IPAR organizations (Territorial Institutes of Professional Accountants, TIPAs) have recourses and partly pay for quality control inspectors' work.</p>

Number	Question Title/Text/Help text	Answer	Comments
		2○ No	
1.4.6.5.	<i>Quality Assurance Review Team Leader</i> Where more than one reviewer is used to conduct a review, is a quality assurance review team leader assigned for each quality assurance review assignment?	1⊙ Yes	
		2○ No	
1.4.6.7.	<i>QA Review Team Leader - Responsibilities</i> As required by SMO 1, the responsibilities of the quality assurance review team leader should include: - Supervision of the quality assurance review. - Communication of the quality assurance review team's conclusions to the subject of the review. - Preparation of the quality assurance review report. Does the quality assurance program place all these responsibilities on the review team leader?	1⊙ Yes	
		2○ No	
1.4.6.9.	<i>Size of Quality Assurance Review Team</i> Please estimate the average number of reviewers included on a review team.	1	

Number	Question Title/Text/Help text	Answer	Comments
1.4.7.	Quality Assurance Confidentiality - QA Review Team		
1.4.7.1.	<i>Exemption for QA Reviewers</i> Does your organization exempt members from professional client confidentiality requirements concerning audit engagement working papers for the purpose of quality assurance reviews?	1 <input type="radio"/> Yes 2 <input checked="" type="radio"/> No	In accordance with principle of confidentiality fixed by Federal Law an inspector should obtain permission from audit firms' clients to access to their files. At present time IPAR doesn't have information about any problems in this field.
1.4.7.2.	<i>Exemption for QA Reviewers Follow Up</i> Please explain why your organization does not exempt reviewers from professional client confidentiality requirements concerning audit engagement working papers for the purpose of quality assurance reviews?	As the reviewers are the people who have access to information of the auditors, their activities have to comply with the requirements of confidentiality.	
1.4.7.3.	<i>Confidentiality Requirements</i> Is the quality assurance review team required to follow professional confidentiality requirements similar to those established for professional accountants performing audits of financial statements?	1 <input checked="" type="radio"/> Yes 2 <input type="radio"/> No	
1.4.8.	Ethical Requirements and QA Review Team		

Number	Question Title/Text/Help text	Answer	Comments
1.4.8.1.	<p><i>Fundamental Principles</i> Are the fundamental principles set out in the IFAC Code of Ethics (relevant national ethical requirements) considered in relation to the quality assurance review team's conduct of a review?</p>	<p>1 <input checked="" type="radio"/> Yes</p> <p>2 <input type="radio"/> No</p>	
1.4.8.3.	<p><i>Consideration of Independence</i> Quality assurance review team members are expected to be independent of the member (i.e., the accountant or firm being reviewed) and the member's clients selected for review.</p> <p>Do those who select and approve a review team determine whether the independence of the quality assurance review team leader and each member of the quality assurance review team has been reasonably assured?</p>	<p>1 <input checked="" type="radio"/> Yes</p> <p>2 <input type="radio"/> No</p>	
1.4.8.5.	<p><i>Reciprocal Reviews</i> Where the review is performed by team members from a single firm (e.g., a "peer review"), please indicate whether firms are permitted to perform reciprocal quality assurance reviews.</p>	<p>1 <input checked="" type="radio"/> Yes, reciprocal reviews are permitted</p> <p>2 <input type="radio"/> No, reciprocal reviews are not permitted</p> <p>3 <input type="radio"/> Not applicable - peer review is not used</p>	
1.4.8.6.	<p><i>Reciprocal Reviews Follow Up</i></p>		

Number	Question Title/Text/Help text	Answer	Comments
	Please explain why reciprocal reviews are permitted.	To assure the comparable qualification both reviewers and the team of the firm under review.	
1.4.9.	Reporting		
1.4.9.1.	<i>Quality Assurance Review Report</i> Is the quality assurance review team leader required to issue a written quality assurance review report to the reviewed firm or partner upon completion of each quality assurance review assignment?	1 <input checked="" type="radio"/> Yes 2 <input type="radio"/> No	
1.4.9.3.	<i>Contents of Report</i> As required by SMO 1, the quality assurance review report should include the following elements: - The review guidelines (referred to in Question 1.4.5.1) utilized by the quality assurance review team. - Recommendations for areas of improvement at both firm wide and engagement level. Does the quality assurance program require both of these elements to be included in the report?	1 <input checked="" type="radio"/> Yes 2 <input type="radio"/> No	
1.4.9.5.	<i>Contents of Report - Firm</i>		

Number	Question Title/Text/Help text	Answer	Comments
	<p>As required by SMO 1, the quality assurance review report should include the following conclusions:</p> <ul style="list-style-type: none"> - Whether the firm's system of quality control has been designed to meet the requirements of the applicable quality control standards; - Whether the firm has complied with its system of quality control during the period under review; and - Reasons for reaching negative conclusions on either or both of the above. <p>Does the quality assurance program require all of these elements to be included in the report?</p>	<p>1 <input checked="" type="radio"/> Yes</p> <p>2 <input type="radio"/> No</p>	
1.4.9.8.	<p><i>Response to Reporting</i></p> <p>Is the subject of the review required to provide a timely written response to the recommendations and conclusions of the quality assurance review report, including planned actions and expected time of completion or implementation?</p>	<p>1 <input checked="" type="radio"/> Yes</p> <p>2 <input type="radio"/> No</p>	
1.4.9.10.	<p><i>Reporting to the Public</i></p> <p>Does your organization prepare and make available to the public (and upon request from regulatory authorities) an annual report</p>	<p>1 <input checked="" type="radio"/> Yes</p>	

Number	Question Title/Text/Help text	Answer	Comments
	summarizing the results of the quality assurance review program?	2 <input type="radio"/> No	
1.4.10.	Corrective and Disciplinary Actions		
1.4.10.1.	<i>Corrective Actions Required</i> Does your organization require each of its members to make appropriate corrections to its system of quality control, or in its compliance with policies and procedures?	1 <input checked="" type="radio"/> Yes 2 <input type="radio"/> No	
1.4.10.3.	<i>Disciplinary Actions</i> If one of your members subsequently fails to demonstrate compliance with professional standards and regulatory and legal requirements, do you take appropriate disciplinary action?	1 <input checked="" type="radio"/> Yes 2 <input type="radio"/> No	
1.4.10.5.	<i>Linkage with Disciplinary Actions</i> Does your organization clearly establish a link between less than satisfactory results of quality assurance reviews and the initiation of corrective and disciplinary actions under its disciplinary system?	1 <input checked="" type="radio"/> Yes 2 <input type="radio"/> No	
2.	SMO 2		
2.1.	<i>MB Membership Requirements</i> Which of the following are required for individuals to be admitted as members in your organization? Select all the options that	1 <input checked="" type="checkbox"/> Complete a program of professional accountancy education	In order to qualify as an IPAR member, an applicant should:

Number	Question Title/Text/Help text	Answer	Comments
	are appropriate.		<p>(1) become an associate member of IPAR (2) complete the training program developed by the IPAR (240 hours) (3) pass qualification exams on the following topics: (a) accounting, (b) auditing, (c) taxation, (d) business legislation, (e) finance and financial management (4) obtain the certificate «Professional Accountant».</p> <p>To become an associate member of IPAR (1) an applicant should have master degree diploma in economics or accountancy and at least 3-years professional experience in the position of chief accountant or deputy chief accountant.</p> <p>The applicants with (a) audit license, (b) IPAR teacher’s certificate, (c) PhD in economics or law, and (d)</p>

Number	Question Title/Text/Help text	Answer	Comments
		<p>2<input checked="" type="checkbox"/> Complete a practical experience requirement</p> <p>3<input checked="" type="checkbox"/> Complete a final assessment of the individual's professional capabilities and competencies</p> <p>4<input type="checkbox"/> None of the above</p>	CIPA certificate obtained in Russia are not required to complete the training program and pass exams.
2.2.	<i>Continuous Professional Development</i> Is there a requirement for your members to develop and maintain competence through continuous professional development (CPD)?	<p>1<input checked="" type="radio"/> Yes</p> <p>2<input type="radio"/> No</p>	
2.3.	Professional Accountancy Education		
2.3.1.	<i>Professional Accountancy Education Program</i> Who delivers the professional accountancy education program for your members? Select all the answer options that are appropriate.	<p>1<input checked="" type="checkbox"/> Our organization</p> <p>2<input type="checkbox"/> Another IFAC member body</p> <p>3<input checked="" type="checkbox"/> Universities</p> <p>4<input checked="" type="checkbox"/> Approved training institutions</p> <p>5<input type="checkbox"/> Government bodies</p> <p>6<input type="checkbox"/> Other organizations</p>	

Number	Question Title/Text/Help text	Answer	Comments
2.3.2.	<p><i>Describe Other Organizations</i> Where your response in question 2.3.1 indicates another IFAC member body, universities, approved training institutions, and / or other organizations deliver the professional accountancy education program, describe these organizations and their legal authority to deliver the program. (Include the name of the other IFAC member body where relevant).</p>	<p>audit firms, non-governmental non-educational institutions</p>	
2.3.3.	<p><i>Prof Accountancy Education Program Follow Up</i> Please describe how your organization ensures the professional accountancy education program, delivered by the organization in response to question 2.3.1., meets the required content.</p> <p>Include in your description the specific activities your organization undertakes with regards to the necessary content requirements.</p>	<p>IPAR has formed a separate commission to control an activity of Training Methodological Centers (TMC). Similar commissions are established in Territorial Institutes of Professional accountants. The responsibilities of these commissions include: - Accreditation of TMC; - Accreditation of TMC trainers; IPAR has developed special CPD program for trainers.</p>	
2.7.	<p>IES 1 Entry Requirements</p>		
2.7.1.	<p><i>Entry Requirements and Equivalency</i> Section 2.7 deals with the entry</p>	<p>1○ Entry requirements are at</p>	<p>To become a student trainee</p>

Number	Question Title/Text/Help text	Answer	Comments
	<p>requirements to the professional accountancy education program delivered by your organization.</p> <p>Are the entry requirements to the program equivalent to admissions requirements for a recognized university degree program (or its equivalent)?</p>	<p>least equivalent to that for admission into a recognized university degree program (or its equivalent)</p> <p>2⊙ Entry requirements are not equivalent to that for admissions into a recognized university degree program (or its equivalent)</p>	<p>(associate) within IPAR an applicant should have a masters degree diploma in economics or accountancy and at least 3-years professional experience in the position of chief accountant or deputy chief accountant.</p>
2.7.2.	<p><i>Entry Requirements Follow Up</i> Please describe in general terms the experience and / or knowledge required to enter into the professional accountancy education program. For example, whether the individual must have secondary education (e.g. high school diploma) or the type and number of years of work experience that is recognized.</p>	<p>The individual must to have a university diploma, ie he/she must to have post graduate level.</p>	
2.8.	<p>IES 2 Content of Professional Accounting Education Program</p>		
2.8.1.	<p><i>Gaining Accountancy Knowledge</i> Section 2.8 deals with the general content of the professional accountancy education program delivered by your organization.</p>	<p>1☑ Post-secondary accounting degree</p>	

Number	Question Title/Text/Help text	Answer	Comments
	<p>What forms of pre-qualification, professional accountancy knowledge are recognized by your organization? Select all the answer options that are appropriate.</p>	<p>2<input checked="" type="checkbox"/> Post-secondary business or finance degree 3<input type="checkbox"/> Post-secondary degree in another subject matter 4<input checked="" type="checkbox"/> Qualification offered by another IFAC member body 5<input checked="" type="checkbox"/> Relevant work experience 6<input checked="" type="checkbox"/> Other</p>	
2.8.3.	<p><i>Describe Other IFAC Qualification</i> State the name of the IFAC member body and the title / designation offered by the IFAC member body that is recognized by your organization.</p>	<p>ACCA AICPA IMA CGA ECCAA</p>	<p>Applicants holding such qualifications obtained outside Russia, in order to obtain membership of IPAR, are required to pass two qualification exams: on taxation and business legislation of Russian Federation.</p>
2.8.4.	<p><i>Relevant Work Experience</i> Describe the type and length of work experience that is recognized as part of pre-qualification professional accountancy knowledge.</p>	<p>3 -year or 5-year experience as chief (deputy chief) accountant or financial director (deputy financial director)</p>	

Number	Question Title/Text/Help text	Answer	Comments
2.8.5.	<p><i>Describe Other</i> Describe the other ways professional accountancy knowledge may be gained that are recognized by your organization.</p>	<p>If an individual has IPAR recognized certification he (she) needs to pass successfully two qualification exams: on Russian taxation and Russian business legislation which are held in Russian.</p>	
2.8.6.	<p><i>Pre-Qualification for Professional Knowledge</i> What is the length of the professional accountancy knowledge component of pre-qualification education? Select the answer option that is the most appropriate.</p>	<p>1 <input type="radio"/> Two years of full-time study or part-time equivalent</p> <p>2 <input checked="" type="radio"/> Less than two years of full-time study or part-time equivalent</p> <p>3 <input type="radio"/> More than two years of full-time study or part-time equivalent study</p>	
2.8.7.	<p><i>Length Follow Up</i> Please describe the extent of professional accountancy knowledge that is required as part of the pre-qualification education component. Include in your description factors that were relevant in selecting the extent of knowledge required.</p>	<p>Candidates have to have a university diploma Curriculum consists of two levels: main course (common for all candidates) and advanced level (on choice of candidates depending on his (her) specialization). Curriculum for training</p>	

Number	Question Title/Text/Help text	Answer	Comments
		professional accountants Main course (200 hours) Professional values ethics and attitudes 10 hours Accounting and financial reporting 78 hours Management accounting (part 1) 12 hours Taxation 24 hours Business and commercial law 24 hours Audit 12 hours Financial management (part 1) 40 hours Advanced course (choice on specializations, 40 or 80 hours) Analyze of financial reporting 32 hours Management accounting (part 2) 32 hours Business analyze 32 hours Financial management (part 2) 32 hours IFRS 72 hours Information technology 8 hours	

Number	Question Title/Text/Help text	Answer	Comments
2.8.8.	Pre-Qualification Content		
2.8.8.1.	<p><i>Accounting and Finance</i> Section 2.8.8.1 deals with the specific content of the professional accountancy education program delivered by your organization.</p> <p>Which of the following accounting, finance, and related knowledge subject areas are required prior to qualification? Select all the answer options that are appropriate.</p>	<p>1 <input checked="" type="checkbox"/> Financial accounting and reporting</p> <p>2 <input checked="" type="checkbox"/> Management accounting and control</p> <p>3 <input checked="" type="checkbox"/> Control</p> <p>4 <input checked="" type="checkbox"/> Taxation</p> <p>5 <input checked="" type="checkbox"/> Business and commercial law</p> <p>6 <input checked="" type="checkbox"/> Audit and assurance</p> <p>7 <input checked="" type="checkbox"/> Finance and financial management</p> <p>8 <input checked="" type="checkbox"/> Professional values and ethics</p> <p>9 <input type="checkbox"/> None of the above</p>	
2.8.8.3.	<p><i>Organizational and Business Knowledge</i> Which of the following organizational and business knowledge subject areas are required prior to qualification? Select all the answer options that are appropriate.</p>	<p>1 <input checked="" type="checkbox"/> Economics</p> <p>2 <input checked="" type="checkbox"/> Business environment</p> <p>3 <input checked="" type="checkbox"/> Corporate governance</p>	

Number	Question Title/Text/Help text	Answer	Comments
		4 <input checked="" type="checkbox"/> Business ethics 5 <input checked="" type="checkbox"/> Financial markets 6 <input checked="" type="checkbox"/> Quantitative methods 7 <input checked="" type="checkbox"/> Organizational behavior 8 <input checked="" type="checkbox"/> Management and strategic decision making 9 <input checked="" type="checkbox"/> Marketing 10 International business and <input checked="" type="checkbox"/> globalization 11 None of the above <input type="checkbox"/>	
2.8.8.5.	<i>Information Technology</i> Which of the following information technology (IT) subject areas and competences are required prior to qualification? Select all the answer options that are appropriate.	1 <input checked="" type="checkbox"/> General knowledge of IT 2 <input checked="" type="checkbox"/> IT control knowledge 3 <input checked="" type="checkbox"/> IT control competences 4 <input checked="" type="checkbox"/> IT user competences 5 <input checked="" type="checkbox"/> One of, or a mixture of, the competences of, the roles of manager, evaluator or designer of information systems 6 <input type="checkbox"/> None of the above	
2.8.8.7.	<i>Additional Content by Requirement</i> Are there additional content requirements specified by law or regulation, or your organization?	1 <input type="checkbox"/> Yes, as required by law or regulation	

Number	Question Title/Text/Help text	Answer	Comments
		2 <input type="checkbox"/> Yes, as determined to be necessary by our organization 3 <input checked="" type="checkbox"/> No	
2.9.	IES 3 Professional Skills		
2.9.1.	<p><i>Development of Intellectual Skills</i> Section 2.9 deals with the professional skills required by the professional accountancy education program delivered by your organization.</p> <p>At what points in the professional accountancy education program are intellectual skills developed? Select all the answer options that are appropriate. In responding to this question refer to IES 3 paragraphs 13 and 14.</p>	1 <input checked="" type="checkbox"/> As part of general education and / or as part of the professional accountancy education program entry requirements 2 <input checked="" type="checkbox"/> Through specific professional accountancy education course content 3 <input checked="" type="checkbox"/> Through practical experience requirement 4 <input type="checkbox"/> Other (please describe)	
2.9.2.	<p><i>Intellectual Skills</i> Describe the specific intellectual skills candidates are required to have at the point of qualification and how these skills are assessed.</p>	1. the ability to locate, obtain, organize and understand information; 2. the capacity for inquiry, research, logical and analytical thinking, powers of reasoning, and	

Number	Question Title/Text/Help text	Answer	Comments
		critical analysis; 1-t and 2-d groups of skills are assessed using tests 3. the ability to identify and solve unstructured problems 3-d group of skills is assessed through assessment of practical experience/	
2.9.3.	<p><i>Development of Technical and Functional Skills</i></p> <p>At what points in the professional accountancy education program are technical and functional skills developed? Select all the answer options that are appropriate. In responding to this question refer to IES 3 paragraphs 13 and 15.</p>	1 <input checked="" type="checkbox"/> As part of general education and / or as part of the professional accountancy education program entry requirements 2 <input checked="" type="checkbox"/> Through specific professional accountancy education course content 3 <input checked="" type="checkbox"/> Through practical experience requirement 4 <input type="checkbox"/> Other (please describe)	
2.9.4.	<p><i>Technical and Functional Skills</i></p> <p>Describe the specific technical and functional skills candidates are required to have at the point of qualification and how these skills are assessed.</p>	(a) numeracy (mathematical and statistical applications) and IT proficiency; (b) decision modeling and risk analysis, (c) measurement;	

Number	Question Title/Text/Help text	Answer	Comments
		(d) reporting; and (e) compliance with legislative and regulatory requirements. These skills are assessed by multichoice test	
2.9.5.	<i>Development of Personal Skills</i> At what points in the professional accountancy education program are personal skills developed? Select all the answer options that are appropriate. In responding to this question IES 3 paragraphs 13 and 16.	1 <input checked="" type="checkbox"/> As part of general education and / or as part of the professional accountancy education program entry requirements 2 <input checked="" type="checkbox"/> Through specific professional accountancy education course content 3 <input checked="" type="checkbox"/> Through practical experience requirement 4 <input type="checkbox"/> Other (please describe)	
2.9.6.	<i>Personal Skills</i> Describe the specific personal skills candidates are required to have at the point of qualification and how these skills are assessed.	(a) self-management; (b) initiative, influence and self learning; (c) the ability to select and assign priorities within restricted resources and to organize work to meet tight deadlines; (d) the ability to anticipate and adapt to change; (e) considering the implications of professional values, ethics	

Number	Question Title/Text/Help text	Answer	Comments
		<p>and attitudes in decision making; and (f) Professional skepticism. These skills are assessed by multichoice test and analysis of practical experience.</p>	
2.9.7.	<p><i>Dev of Interpersonal and Communication Skills</i> At what points in the professional accountancy education program are interpersonal and communication skills developed? Select all the answer options that are appropriate. In responding to this question refer to IES 3 paragraphs 13 and 17.</p>	<p>1 <input checked="" type="checkbox"/> As part of general education and / or as part of the professional accountancy education program entry requirements</p> <p>2 <input type="checkbox"/> Through specific professional accountancy education course content</p> <p>3 <input checked="" type="checkbox"/> Through practical experience requirement</p> <p>4 <input type="checkbox"/> Other (please describe)</p>	
2.9.8.	<p><i>Interpersonal and Communication Skills</i> Describe the specific interpersonal and communication skills candidates are required to have at the point of qualification and how these skills are assessed.</p>	<p>1. work with others in a consultative process, to withstand and resolve conflict; 2. work in teams; 3. negotiate acceptable solutions and agreements in professional situations;</p>	

Number	Question Title/Text/Help text	Answer	Comments
		<p>4. present, discuss, report and defend views effectively through formal, informal, written and spoken communication. These skills are assessed by analysis of practical experience.</p>	
2.9.9.	<p><i>Dev of Organizational and Business Mngt Skills</i> At what points in the professional accountancy education program are organizational and business management skills developed? Select all the answer options that are appropriate. In responding to this question refer to IES 3 paragraphs 13 and 18.</p>	<p>1 <input checked="" type="checkbox"/> As part of general education and / or as part of the professional accountancy education program entry requirements</p> <p>2 <input checked="" type="checkbox"/> Through specific professional accountancy education course content</p> <p>3 <input checked="" type="checkbox"/> Through practical experience requirement</p> <p>4 <input type="checkbox"/> Other (please describe)</p>	
2.9.10.	<p><i>Organizational and Business Management Skills</i> Describe the specific organizational and business management skills candidates are required to have at the point of qualification and how these skills are assessed.</p>	<p>1. strategic planning, project management, management of people and resources, and decision making; 2. the ability to organize and delegate tasks, to motivate and to</p>	

Number	Question Title/Text/Help text	Answer	Comments
		develop people; 3. leadership; and 4. Professional judgment and discernment. These skills are assessed by multichoice test and analysis of practical experience.	
2.10.	IES 4 Professional Values, Ethics and Attitudes		
2.10.1.	<i>Content for Values, Ethics and Attitudes</i> Section 2.10 deals with professional ethics, values, and attitude content and requirements of the professional accountancy education program delivered by your organization. Does the professional accountancy education program include coverage of values, ethics and attitudes?	1 <input checked="" type="radio"/> Yes 2 <input type="radio"/> No	
2.10.2.	Values, Ethics and Attitudes in Content		
2.10.2.1.	<i>Program Content for Values, Ethics and Attitudes</i> Which of the following are included in the program content? Select all the answer options that are appropriate.	1 <input checked="" type="checkbox"/> The nature of ethics 2 <input checked="" type="checkbox"/> Differences of detailed rules-based and framework approaches to ethics, their	

Number	Question Title/Text/Help text	Answer	Comments
		advantages and drawbacks	
3	<input checked="" type="checkbox"/>	Compliance with the fundamental ethical principles of integrity, objectivity, commitment to professional competence and due care, and confidentiality	
4	<input checked="" type="checkbox"/>	Professional behavior and compliance with technical standards	
5	<input checked="" type="checkbox"/>	Concepts of independence, skepticism, accountability and public expectations	
6	<input checked="" type="checkbox"/>	Ethics and the profession: social responsibility	
7	<input checked="" type="checkbox"/>	Ethics and law, including the relationship between laws, regulations and the public interest	
8	<input checked="" type="checkbox"/>	Consequences of unethical behavior to the individual, to the profession and to society at large	
9	<input checked="" type="checkbox"/>	Ethics in relation to business and good governance	
10	<input checked="" type="checkbox"/>	Ethics and the individual professional accountant: whistle blowing, conflicts of interest, ethical dilemmas and their resolution.	

Number	Question Title/Text/Help text	Answer	Comments
		1 <input type="checkbox"/> None of the above	
2.10.2.3.	<i>IFAC Code of Ethics</i> Is the program content based on the relevant sections of the IFAC Code of Ethics?	1 <input checked="" type="radio"/> Yes 2 <input type="radio"/> No	
2.10.2.4.	<i>Workplace Learning Development</i> At what points in the professional accountancy education program are values, ethics, attitudes and adherence to them developed? Select all the answer options that are appropriate.	1 <input type="checkbox"/> As part of general education and / or as part of the program entry requirements 2 <input checked="" type="checkbox"/> Through specific program course content 3 <input checked="" type="checkbox"/> Through practical experience requirement 4 <input type="checkbox"/> Other (please describe)	
2.11.	IES 5 Practical Experience Requirement		
2.11.1.	<i>Approved Provider</i> Section 2.11 deals with the practical experience requirement established by your organization. Does the practical experience requirement have to be obtained with approved providers or employers?	1 <input type="radio"/> Yes 2 <input checked="" type="radio"/> No	Students must complete 3 years professional experience in the officially designated positions of chief accountant or deputy chief accountant. Such positions are defined in law.
2.11.3.	<i>Provider Follow Up</i>		

Number	Question Title/Text/Help text	Answer	Comments
	How does your organization determine whether a provider or employer is able to provide the candidate with the practical experience necessary?	We recognize all practical experience as chief (deputy chief) accountant irrespective of employers. We don't have approved providers or employers for practical experience.	
2.11.4.	<i>Length of Practical Experience</i> What is the required length of pre-qualification practical experience? Select the answer option that is most appropriate.	1 <input checked="" type="radio"/> Three years 2 <input type="radio"/> Less than three years 3 <input type="radio"/> More than three years	Five years if candidate has university diploma outside of an economics related field.
2.11.6.	Practical Application SMO 2		
2.11.6.1.	<i>Practical Application</i> Where relevant graduate (beyond undergraduate, e.g., masters) professional education has a strong element of practical accounting application, may any portion of the professional education be contributed to the practical experience requirement?	1 <input type="radio"/> Yes 2 <input checked="" type="radio"/> No	
2.11.7.	Timing of Experience		
2.11.7.1.	<i>Pre or Post Qualification Experience</i> The practical experience for accountants may be obtained (select all the answer options that are appropriate):	1 <input checked="" type="checkbox"/> Before the professional accountancy education program of study 2 <input checked="" type="checkbox"/> At the same time as the professional accountancy education program of study	

Number	Question Title/Text/Help text	Answer	Comments
		3 <input checked="" type="checkbox"/> After the professional accountancy education program of study	
2.11.7.2.	<i>Describe Pre or Post Experience</i> Describe the length of practical experience that may be obtained pre-qualification and / or post-qualification.	3 year as a chief (deputy chief) accountant	
2.12.	IES 5 Monitoring of Practical Experience Requirement		
2.12.1.	<i>Monitoring of Practical Experience</i> Is the period of practical experience monitored?	1 <input checked="" type="radio"/> Yes 2 <input type="radio"/> No	
2.12.3.	<i>Monitoring Practical Experience</i> How is the practical experience requirement (or practical application) monitored and assessed? Select all the answer options that are appropriate.	1 <input type="checkbox"/> Mentoring system 2 <input type="checkbox"/> Approved training employers and organizations 3 <input type="checkbox"/> Self-declaration required from the candidate 4 <input checked="" type="checkbox"/> Record of the practical experience is kept and submitted to the member body when applying for membership 5 <input type="checkbox"/> An assessment is made by the mentor or employer	

Number	Question Title/Text/Help text	Answer	Comments
		6 <input type="checkbox"/>	Other (please describe)
2.13.	IES 6 Assessment of Prof Capabilities and Competence		
2.13.1.	<p><i>Assessment by IFAC Body or Other</i> Section 2.13 deals with the final assessment requirements established by your organization.</p> <p>Select all the organizations involved in conducting the final assessment.</p> <p>If the final assessment is conducted jointly between various organizations, select all those that have some responsibility for conducting the final assessment and in the Comment Box, describe the nature of their respective roles and responsibilities.</p>	<p>1 <input checked="" type="checkbox"/> Our organization (including training entities that are affiliated with our organization or a subsidiary of our organization).</p> <p>2 <input type="checkbox"/> Another IFAC member body</p> <p>3 <input type="checkbox"/> Government or regulatory body</p> <p>4 <input type="checkbox"/> Other</p>	
2.13.4.	<p><i>Characteristics of Assessment</i> Which of the following characteristics are applicable to the final assessment process? Select all the answer options that are appropriate.</p>	<p>1 <input checked="" type="checkbox"/> Uniform for all students</p> <p>2 <input type="checkbox"/> Given simultaneously where it is being held in more than once location in the country</p> <p>3 <input checked="" type="checkbox"/> Assessment is set and</p>	

Number	Question Title/Text/Help text	Answer	Comments
		<p>assessed only by qualified or approved individuals</p> <p>4 <input type="checkbox"/> None of the above</p>	
2.13.5.	<p><i>Qualifying for Final Assessment</i></p> <p>What requirements must the candidate satisfy to take the final assessment? Select all the answer options that are appropriate.</p>	<p>1 <input checked="" type="checkbox"/> Specified pre-qualification requirements relating to professional knowledge, professional skills, and professional values, ethics, and attitudes</p> <p>2 <input checked="" type="checkbox"/> Specified practical experience requirements</p> <p>3 <input type="checkbox"/> Other (please describe)</p> <p>4 <input type="checkbox"/> None of the above</p>	
2.13.6.	<p><i>Timing Considerations for Final Assessment</i></p> <p>Is there a requirement or restriction for completing the final assessment? For example, some organization may require the candidate to take the final examination within a specified number of years of meeting the pre-assessment requirements.</p>	<p>1 <input checked="" type="radio"/> Yes</p> <p>2 <input type="radio"/> No</p>	
2.13.7.	<p><i>Requirement or Restrictions</i></p> <p>Describe the requirements or restrictions relating to when the final assessment must be undertaken.</p>	<p>Individuals have to pass successfully the final qualification exams during 3 years from the date of joining IPAR as associated members. Otherwise they have to have undertaken a full new training course.</p>	

Number	Question Title/Text/Help text	Answer	Comments
2.13.8.	<p><i>Assess Professional Knowledge</i> Describe in general terms how required professional knowledge (e.g. technical knowledge about accounting, finance, audit, financial reporting, legislative requirements, information technology etc) is assessed during the final assessment.</p>	<p>Oral test plus Examinations in (a) accounting, (b) auditing, (c) taxation, (d) business legislation, (e) finance and financial management plus a review of all other membership requirements including practical experience.</p>	
2.13.9.	<p><i>Assess Professional Skills</i> Describe in general terms how required professional skills (e.g. ability to solve problems, make decisions, exercise judgment, personal skills, interpersonal and communication skills, organizational and business management skills etc) are assessed during the final assessment.</p>	<p>the main requirements are ability to solve problems, make decisions, exercise judgment, personal skills, interpersonal and communication skills, organizational and business management skills</p>	
2.13.10.	<p><i>Assess Professional Values, Ethics, Attitudes</i> Describe in general terms how required professional values, ethics, and attitudes are assessed during the final assessment.</p>	<p>By specific questions in multichoice test</p>	
2.13.11.	<p><i>Recorded or Oral Format</i> Is the final assessment conducted through:</p>	<p>1○ Recorded format with recorded (e.g. written) response required 2○ Oral format with oral responses</p>	

Number	Question Title/Text/Help text	Answer	Comments
		3 <input checked="" type="radio"/> Both recorded and oral response formats	
2.13.12.	<i>Recorded Proportion</i> Approximately what proportion of the final assessment requires candidates' responses to be in recorded form?	1 <input type="radio"/> Less than 25% 2 <input type="radio"/> 25% 3 <input type="radio"/> 50% 4 <input checked="" type="radio"/> 75% 5 <input type="radio"/> 100%	
2.13.13.	<i>Assessment Formats</i> What formats are used in conducting the final assessment (select all the answer options that are appropriate)?	1 <input checked="" type="checkbox"/> Multiple choice questions 2 <input checked="" type="checkbox"/> Case studies 3 <input checked="" type="checkbox"/> Technical questions 4 <input type="checkbox"/> Thesis 5 <input type="checkbox"/> Other (please describe) 6 <input type="checkbox"/> None of the above	
2.13.14.	<i>Reliability and Validity</i> Describe in general terms the procedures in place to ensure the final assessments are reliable and valid. Include a description of how the assessment questions are set and by whom and also how reviewers / assessors are selected.	The Final Assessment comprises two elements, these being oral and written. The split being 28% and 72%. The oral exam is conducted at the local territorial level whereas the written exam is conducted on line. Oral exams are overseen by the Territorial Council whereas the written exam is overseen by	

Number	Question Title/Text/Help text	Answer	Comments
Council on Education.			
2.13.15.	<p><i>Frequency of Final Assessments</i> How many times in a year is the final assessment offered? Select the answer option that is the most appropriate.</p>	<p>1 <input type="radio"/> Yearly (or once a year)</p> <p>2 <input type="radio"/> Half yearly (or twice a year)</p> <p>3 <input type="radio"/> Three sessions a year</p> <p>4 <input type="radio"/> Four sessions a year</p> <p>5 <input type="radio"/> Five sessions a year</p> <p>6 <input checked="" type="radio"/> Other (please describe the frequency of the examinations)</p>	<p>Students can sit the final oral and written exams upon completion of required training.</p>
2.14.	IES 7 Continuing Professional Development - CPD		
2.14.1.	<p><i>Responsibility for CPD Requirements</i> Section 2.14 deals with the continuous professional development requirements established by your organization.</p> <p>Who establishes the continuous professional development requirements applicable to your members? Select all the answer options that are appropriate.</p>	<p>1 <input checked="" type="checkbox"/> Our organization</p> <p>2 <input type="checkbox"/> Another organization (state the name of the organization including whether it is an</p>	

Number	Question Title/Text/Help text	Answer	Comments
		<input type="checkbox"/> IFAC member body <input type="checkbox"/> Law and / or regulation (state the name of the law / regulation) <input type="checkbox"/> Other (please describe)	
2.14.2.	<i>CPD and Professional Accountants</i> Which membership categories are required to maintain professional competence through continuous professional development? Select all the answer options that are appropriate.	<input checked="" type="checkbox"/> All our qualified members <input type="checkbox"/> Qualified members who perform audits of listed entities <input type="checkbox"/> Qualified members who perform audits of entities other than listed entities <input type="checkbox"/> Qualified members who provide services (other than audit) to the public <input type="checkbox"/> Qualified members who are employed in business <input type="checkbox"/> Other (please describe)	
2.14.3.	Requirement - CPD		
2.14.3.1.	<i>Type of CPD Requirement</i> Which of the following answer options describes the way the continuous professional development is structured? Select all the answer options that are appropriate.	<input checked="" type="checkbox"/> Members must satisfy a number of hours of continuous professional development a year or over a number of years	New requirements (will come into force): an individual has to have mandatory courses: on ethics and IFRS.

Number	Question Title/Text/Help text	Answer	Comments
		<p>2<input checked="" type="checkbox"/> All members are to satisfy specified content requirements (e.g. specified courses or knowledge content)</p> <p>3<input type="checkbox"/> Members working in specialist areas or areas of high risk to the public are to satisfy specified content requirements (e.g. specified courses or knowledge content)</p> <p>4<input type="checkbox"/> Other</p>	
2.14.3.3.	<p><i>Hours of Continuous Professional Development</i> Which one of the following answer options best describes the continuous professional development hours required?</p>	<p>1<input type="radio"/> Members have to complete a minimum of 120 hours or equivalent learning units of relevant professional development activity over a three-year rolling period.</p> <p>2<input type="radio"/> Members have to complete a minimum of 20 hours or equivalent learning units in each year</p> <p>3<input checked="" type="radio"/> Other</p>	<p>Members have to complete a minimum of 40 hours in each year (or 200 hours for 5 years).</p>
2.14.3.4.	<p><i>Other Hours Follow Up</i> Describe the continuous development hours</p>	<p>Members have to complete a</p>	

Number	Question Title/Text/Help text	Answer	Comments
	required by members.	minimum of 40 hours in each year: a) Special course at option; b) Publications (articles, manuals, monographs etc.) c) Report at congress, conference, and work group.	
2.14.3.5.	<i>Describe Content Requirement</i> Describe the content requirement applicable to all members.	IPAR members have an obligation to develop and maintain their professional competence, relevant to the nature of their work and professional responsibilities. Continuing professional development is one of the main requirements for membership in IPAR. IPAR uses input-based approach. IPAR Members have to complete a minimum of 40 hours in each year (or 200 hours for 5 years) and receive verification document from IPAR. Forms of learning units include lectures in classrooms (different courses), reports at conference and work tables, publication of articles and technical works, getting university diploma in adjoining fields, defense of PhD	

Number	Question Title/Text/Help text	Answer	Comments
		thesis etc. IPAR has established a systematic process to monitor whether IPAR members meet the CPD requirement and provides appropriate sanctions for failure to meet the requirement (including expulsion from membership).	
2.14.3.8.	<i>Monitoring of CPD</i> Is there a process to monitor whether your members who are qualified as professional accountants meet the continuous professional development requirements?	1 <input checked="" type="radio"/> Yes, there is a monitoring process for CPD requirements 2 <input type="radio"/> No, there is no monitoring process for CPD requirements	
2.14.4.	Monitoring of CPD Requirement		
2.14.4.1.	<i>Monitoring Process SMO 2</i> Which of the following elements does the monitoring process include? Select all the answer options that are appropriate.	1 <input type="checkbox"/> Professional accountants are required to submit a declaration	Professional accountants have to take CPD program in one of Training and Methodological Centers (TMCs) that are accredited with the IPAR. TMCs provide IPAR with information about CPD program of each member in each year.

Number	Question Title/Text/Help text	Answer	Comments
		<p>2 <input checked="" type="checkbox"/> Professional accountants are required to submit evidence</p> <p>3 <input checked="" type="checkbox"/> Our organization audits a sample of professional accountants to check compliance</p> <p>4 <input type="checkbox"/> Compliance is monitored through firm quality control standards</p> <p>5 <input checked="" type="checkbox"/> Compliance is monitored through a quality assurance review program</p> <p>6 <input type="checkbox"/> Other (please describe)</p> <p>7 <input type="checkbox"/> None of the above</p>	
2.14.4.3.	<p><i>Sanctions SMO 2</i></p> <p>Where a professional accountant does not satisfy the CPD requirements (within a reasonable period of encouraging the professional accountant to meet the requirements), are sanctions or other non-compliance actions, such as expulsion or denial of the right to practice, imposed?</p>	<p>1 <input checked="" type="radio"/> Yes, sanctions or actions for non-compliance are imposed</p> <p>2 <input type="radio"/> No, sanctions or other non-compliance actions are not imposed</p>	<p>If professional accountant does not satisfy the CPD requirements during 5 years without reasons he (she) can be expelled.</p>
2.14.4.4.	<p><i>Sanction Types and CPD</i></p> <p>Describe the nature and extent of the sanction, expulsions or denial of the right to practice.</p>	<p>If professional accountant does not satisfy the CPD requirements during 5 years without reasons he (she) can be expelled from the list</p>	

Number	Question Title/Text/Help text	Answer	Comments
		of IPAR.	
2.15.	<p><i>Activities to Promote IESs SMO 2</i> Please describe the activities your organization undertakes to promote and assist in implementing the pronouncements issued by IFAC's International Accounting Education Standards Board.</p>	<p>IPAR has formed a separate council ("Council on education"). One of the tasks of the Council is to promote and assist in implementing the pronouncements issued by IFAC's International Accounting Education Standards Board. The responsibilities of the Council include:</p> <ul style="list-style-type: none"> - Publishing on IPAR website any news on documents and drafts prepared by IAESB. - Translation of IES. - Development of IPAR education standard on the basis of IES. - Providing training of IPAR members in accordance with IPAR education standard based on IES. - Promotion of IES among universities who have agreements with IPAR about mutual recognition of programs. 	
3.	SMO 3		

Number	Question Title/Text/Help text	Answer	Comments
3.1.	<p><i>Auditing Standards in Law/Regulation</i> Does law or regulation establish the set of auditing standards to be used in the audit of private sector listed entities and non-listed entities? Select all the answer options that are appropriate.</p> <p>Where the law / regulation establishes the auditing standards to be used by reference to the set of standards to be used by their name or by including the text of the standards in the law / regulation, please respond "yes" to this question. Section 3.8. of this module includes questions about the law / regulation.</p> <p>Where the law / regulation gives authority to a national standard-setter to establish the auditing standards, please respond "no". Section 3.2. of this module includes questions about the standard-setter and the auditing standards that are established.</p>	<p>1 <input checked="" type="checkbox"/> Yes for audits of listed entities</p> <p>2 <input checked="" type="checkbox"/> Yes for audits of non-listed entities</p> <p>3 <input type="checkbox"/> No for audits of listed entities</p> <p>4 <input type="checkbox"/> No for audits of non-listed entities</p>	<p>Federal Law ‘On the Audit Activities’ was adopted in 2001, last amended in 2006. Rules (standards) of audit activities were adopted by government regulations in 2002, last amended in 2006. At the same time 10 standards of audit activities adopted by Commission of President on audit activities before 2000 are still in force.</p>
3.8.	Law/Reg and Auditing Standards		
3.8.1.	<i>Law/Reg Auditing Standards - Private Sector</i>		

Number	Question Title/Text/Help text	Answer	Comments
	Is there only one set of auditing standards or are the auditing standards applicable to listed entities different from non-listed entities?	<p>1 <input checked="" type="radio"/> The auditing standards for listed entities and non-listed entities are the same set of standards</p> <p>2 <input type="radio"/> The auditing standards for listed entities and non-listed entities are not the same set of standards</p>	
3.8.2.	<p><i>Auditing Standards for Private Sector</i></p> <p>Does the law/regulation require the use of IAASB pronouncements? Select the answer option that is most appropriate.</p>	<p>1 <input type="radio"/> The law/regulation simply refers to IAASB pronouncements as the auditing standards (without bringing in the full or partial text of individual IAASB pronouncements)</p> <p>2 <input type="radio"/> The law/regulation contains the full text of each IAASB pronouncement</p> <p>3 <input checked="" type="radio"/> The law/regulation contains the basic principles and essential procedures of the IAASB pronouncement</p> <p>4 <input type="radio"/> The law / regulation has a requirement to use IAASB pronouncements using another approach (please describe)</p> <p>5 <input type="radio"/> The law / regulation requires the use of national standards</p>	Russian audit standards are based on ISA

Number	Question Title/Text/Help text	Answer	Comments
		with no reference to IAASB pronouncements	
3.8.9.	<i>MB Responsibilities and IAASB SMO 3</i> Does your organization have responsibility for any of the following activities? Select all the answer options that are appropriate.	<input type="checkbox"/> 1 Develop other authoritative pronouncements <input type="checkbox"/> 2 Promulgate the IAASB pronouncements established by law / regulation (e.g. by publishing or communicating the standards to the public) <input type="checkbox"/> 3 Other (please describe) <input checked="" type="checkbox"/> 4 None of the above	
3.8.12.	<i>Other Organization Responsibilities SMO 3</i> Do any of the following organizations have responsibility for developing or implementing the auditing standards established in law / regulation?	<input type="radio"/> 1 Another IFAC member body(ies) <input checked="" type="radio"/> 2 Government or regulatory body <input type="radio"/> 3 Non-IFAC professional body <input type="radio"/> 4 Other organization	The Ministry of Finance of Russian Federation is responsible for the development of audit legislation and related audit standards
3.9.	Law / Reg and MB Responsibilities SMO 3		
3.9.1.	<i>Incorporation into Law/Reg SMO 3</i> Is information publicly available about the IAASB pronouncements that have been established into law/regulation, including:	<input type="radio"/> 1 Yes	

Number	Question Title/Text/Help text	Answer	Comments
	<p>The IAASB pronouncements that have been established into law / regulation; Whether the IAASB pronouncement established into law / regulation is the version in effect as at September 30, 2005; The effective date set by law / regulation where it differs from the IAASB pronouncement; The differences between the IAASB pronouncement and what was established into law / regulation; and The reasons for the differences?</p>	<p>2 <input checked="" type="radio"/> No</p>	
<p>3.9.2.</p>	<p><i>Incorporation Description - Law/Reg SMO 3</i> If information about IAASB pronouncements that have been established into law / regulation is available in English, indicate this in your response and submit a copy of the information to Compliance Staff.</p> <p>If this information is not available, refer to the SMO 3 Comparison with IAASB Pronouncements.doc>SMO 3: Comparison with IAASB Pronouncements report by clicking on the link and complete it to the extent your organization is able to and submit it in Word</p>	<p>1 <input type="radio"/> Yes, information is available and in English and will be submitted to Compliance Staff</p>	

Number	Question Title/Text/Help text	Answer	Comments
	<p>format to Compliance Staff.</p> <p>Indicate whether your organization will be submitting available information or the "SMO 3: Comparison with IAASB Pronouncements" report.</p>	<p>2○ No, information is not available; however our organization or jointly with another IFAC member / associate will complete the "SMO 3: Comparison with IAASB Pronouncements" report and submit it to Compliance Staff</p> <p>3⊙ No, information is not available</p>	
3.10.	Translation SMO 3		
3.10.1.	<p><i>Translation of IAASB Pronouncements</i></p> <p>Are the IAASB pronouncements translated into a national language?</p>	<p>1○ No as English is the national language or a widely spoken language</p> <p>2⊙ Yes, the IAASB pronouncements are</p>	<p>IPAR holds a Russian translation of the 2001 IFAC Code of Ethics. A Russian translation of ISA as of 2001 is available in Russia. Neither are explicitly required by or referred to in audit law however.</p>

Number	Question Title/Text/Help text	Answer	Comments
		<p>translated</p> <p>3 <input type="radio"/> No and English is not an official language or is not widely spoken</p>	
3.10.2.	<i>IFAC Translation Policy SMO 3</i> Is the IFAC Translation Policy followed?	<p>1 <input checked="" type="radio"/> Yes</p> <p>2 <input type="radio"/> No</p>	
3.10.3.	<i>Principal Translator SMO 3</i> Who is the principal translator? Select the answer option that is most appropriate.	<p>1 <input type="radio"/> Our organization is the principal translator</p> <p>2 <input checked="" type="radio"/> The government or another organization is the principal translator</p> <p>3 <input type="radio"/> Our organization and the government or another organization are the principal translators</p>	
3.10.4.	<i>Key Words SMO 3</i> Does the translation process include a list of key words?	<p>1 <input checked="" type="radio"/> Yes</p> <p>2 <input type="radio"/> No</p>	
3.10.5.	<i>Faithful Translation SMO 3</i> What processes are in place to ensure a faithful translation of the IAASB pronouncements?	Information is not available - these were historical translations	
3.11.	<i>Activities to Promote IAASB Pronouncements</i> Please describe the activities your organization undertakes to promote and	IPAR has formed separate committees: Committee on audit	

Number	Question Title/Text/Help text	Answer	Comments
	assist in the implementation of IAASB pronouncements and other IAASB activities.	and Committee on quality control. One of the tasks of these Committees is to promote and assist in implementing the pronouncements issued by IFAC's IAASB. The responsibilities of the Committees include: - Publishing on IPAR website any news on documents and drafts prepared by IAASB. - Development of drafts of national standards on audit and quality control based on ISA and ISQC. Ministry of finance is standard setting body in Russia.	
4.	SMO 4		
4.1.	Responsibility and National Ethical Requirements		
4.1.1.	<i>IFAC MB and Ethical Requirements</i> Does your organization establish ethical requirements (e.g. code of ethics, code of conduct, ethics rules, member regulations, etc.) to be complied with by your members? Help text: In some countries, ethical requirements may	1 <input checked="" type="radio"/> Yes, our organization does establish ethical requirements 2 <input type="radio"/> No, our organization does not establish ethical requirements	

Number	Question Title/Text/Help text	Answer	Comments
	be established on a regional, provincial, or state basis. Where this is the case in your country for the ethical requirements that apply to your members, please contact Compliance Staff for further instruction.		
4.1.2.	<i>IFAC MB and Convergence with IFAC Code</i> Has your organization implemented convergence with the IFAC Code of Ethics as an objective?	1 <input checked="" type="radio"/> Yes 2 <input type="radio"/> No	
4.1.9.	<i>IFAC MB Approach to Ethics</i> Which of the following options best describes your organization's activities to incorporate the IFAC Code? For the purposes of the Part 2 SMO 4 module, modifications include: Deletion/omission of concepts, principles, or guidance that are established in the IFAC Code; Inclusion of concepts, principles, or guidance that are not in the IFAC Code; Other amendments that give rise to differences between your organization's ethical requirements and the IFAC Code.	1 <input type="radio"/> Our organization adopted the IFAC Code as issued without modifications 2 <input type="radio"/> Our organization adopted the IFAC Code but with modifications 3 <input checked="" type="radio"/> Our organization has	

Number	Question Title/Text/Help text	Answer	Comments
		<p>developed our own ethical requirements with a process to eliminate differences between our ethical requirements and the IFAC Code</p> <p>4○ Our organization develops our own ethical requirements and uses another approach to incorporate the IFAC Code of Ethics</p>	
4.1.10.	<p><i>IFAC MB and Code - Eliminate Differences</i> Describe the process used to adopt the IFAC Code or the process used to eliminate differences between your organization's ethical requirements and the IFAC Code.</p>	<p>The process includes:</p> <ul style="list-style-type: none"> - Publishing on IPAR website notice about IFAC Code of Ethics 2005 and access to it on IFAC website. - Translation of IFAC Code of Ethics 2005 into Russian (for working purposes without publishing). - Adaptation of glossary to terms of national jurisdiction. - Development of IPAR Code of Ethics based on IFAC Code. - Making analysis and an exception for items inoperative in Russia today. 	

Number	Question Title/Text/Help text	Answer	Comments
		<p>2 <input type="checkbox"/> There is a law / regulation that sets out ethical requirements to be complied with by professional accountants who audit listed entities</p> <p>3 <input type="checkbox"/> There is a law / regulation that sets out ethical requirements to be complied with by professional accountants who audit entities other than listed entities</p> <p>4 <input type="checkbox"/> There is a law / regulation that sets out ethical requirements to be complied with by professional accountants who provide services to the public (other than as auditors of listed or other entities)</p> <p>5 <input type="checkbox"/> There is a law / regulation that sets out ethical requirements for professional accountants employed in business</p> <p>6 <input type="checkbox"/> None of the above</p>	
4.4.3.	<p><i>Describe Law / Reg - Prof Accountants</i> Regarding your response to question 4.4.1 and the law / regulation for professional accountants, please:</p>	<p>Responsibilities (including ethics requirements) of all accountants and auditors in Russian Federation</p>	

Number	Question Title/Text/Help text	Answer	Comments
	<p>State the law / regulation's name; Provide a general description of the law / regulation; Describe how the law / regulation sets out the scope of professional accountants that it applies to.</p>	<p>are outlines in Federal Laws:</p> <ul style="list-style-type: none"> • Federal Law “On the Accounting” (adopted 1996, last amended 2004); • Federal Law “On the Audit Activity” (adopted 2001, last amended 2004). <p>Ethics requirements to professional accountants are fixed in IPAR Code of Ethics.</p>	
4.4.7.	<p><i>Gov/Reg and Convergence</i> Please explain whether your organization has undertaken any activities to promote the IFAC Code of Ethics to the relevant government or regulatory body that sets ethical requirements. Include in your explanation descriptions of any specific activities and the outcome or the reasons why such activities have not been undertaken.</p>	<p>IPAR itself has developed its own Code of Ethics based on the IFAC Code. IPAR is involved in discussions with the Ministry of Finance on an ongoing basis to promote use of the Code.</p>	
4.5.	<p><i>Comparison of Requirements SMO 4</i> Does your organization have information that identifies any differences between the IFAC Code of Ethics currently in effect or the revised Code and the national ethical</p>	<p>1 ☉ Yes, our organization has this information and it will be submitted</p>	

Number	Question Title/Text/Help text	Answer	Comments
	<p>requirements? In responding to this question, differences include:</p> <p>Principles, concepts, and guidance in the IFAC Code that are not addressed in the national ethical requirements; Principles, concepts, and guidance in the IFAC Code that are not equivalent to the national ethical requirements; Principles, concepts, rules, regulations, laws, or other mandatory ethical requirements in national ethical requirements that are not addressed in the IFAC Code.</p> <p>The phrase "national ethical requirements" as used in this questionnaire refers to the totality of ethical requirements established by your organization and others including government and regulatory bodies that are applicable to your members.</p>	<p>2 <input type="radio"/> This information will be submitted by another IFAC member body</p> <p>3 <input type="radio"/> No, the information is not available</p>	
4.11.	<p><i>Translation of IFAC Code</i></p> <p>Has your organization or others (e.g. government or regulatory body) translated the IFAC Code (in effect) or earlier versions of the Code? Select all the answer options</p>	<p>1 <input type="checkbox"/> No, as English is an official language or widely spoken language</p>	<p>The IFAC Code of Ethics was translated into Russian in 2001. Various subsequent amendments to the IFAC</p>

Number	Question Title/Text/Help text	Answer	Comments
	that are appropriate.	<p data-bbox="940 428 1402 493">2<input checked="" type="checkbox"/> Yes, our organization has translated the IFAC Code</p> <p data-bbox="940 500 1402 597">3<input type="checkbox"/> Yes, a government, regulatory, or other body has translated the IFAC Code</p> <p data-bbox="940 604 1402 734">4<input type="checkbox"/> No, the IFAC Code has not been translated and English is not an official language or widely spoken language</p>	Code have been incorporated within the IPAR Code of Ethics.
4.14.	IFAC Code Translated SMO 4		
4.14.1.	<i>IFAC Translation Policy SMO 4</i> Was the IFAC Translation Policy followed?	<p data-bbox="940 812 1402 844">1<input checked="" type="radio"/> Yes</p> <p data-bbox="940 850 1402 883">2<input type="radio"/> No</p> <p data-bbox="940 889 1402 1013">3<input type="radio"/> It was translated by a government or regulatory body and the information is not available</p>	
4.14.2.	<i>Principal Translator SMO 4</i> Who was the principal translator? Select the answer option that is the most appropriate.	<p data-bbox="940 1052 1402 1117">1<input checked="" type="radio"/> Our organization is the principal translator</p> <p data-bbox="940 1123 1402 1221">2<input type="radio"/> The government or another organization is the principal translator</p> <p data-bbox="940 1227 1402 1357">3<input type="radio"/> Our organization and the government or another organization are the principal translators</p>	

Number	Question Title/Text/Help text	Answer	Comments
4.14.3.	<p><i>Key Words SMO 4</i> Does the translation process include a list of key words including terms defined within the IFAC Code?</p>	<p>4○ It was translated by a government or regulatory body and the information is not available</p> <p>1⊙ Yes</p> <p>2○ No</p> <p>3○ It was translated by a government or regulatory body and the information is not available</p>	
4.14.4.	<p><i>Faithful Translation SMO 4</i> What processes are in place to ensure a faithful translation of the IFAC Code? If it was translated by a government or regulatory body and the information is not available, please state this in the response.</p>	<p>The processes are in place to ensure a faithful translation of IFAC documents include:</p> <ul style="list-style-type: none"> • Choice the IFAC document to be translated; • Talks with other organizations about possibility to join the efforts for translation; • Choice a translator (group of translators); • Approval of translation plan; • Translation of key words; • Approval of translation of key words; • Approval of translation; 	

Number	Question Title/Text/Help text	Answer	Comments
		<ul style="list-style-type: none"> • Maintenance the translated list of key words. 	
4.15.	<p><i>Activities to Promote IFAC Code of Ethics</i> Please describe the activities your organization undertakes to promote and assist in implementing the pronouncements (e.g. IFAC Code of Ethics) and work of IFAC's International Ethics Standards Board for Accountants.</p>	<p>IPAR has formed a separate committee ("Membership and Professional Ethics Committee"). One of the tasks of the Committee is to promote and assist in implementing the pronouncements issued by IFAC's International Ethics Standards Board for Accountants. The responsibilities of the Committee include:</p> <ul style="list-style-type: none"> - Publishing on IPAR website any news on documents and drafts prepared by IESBA. - Translation of IFAC Code. - Development of IPAR Code of Ethics on the basis of IES. - Providing training on ethics for IPAR members. - Final exam includes questions on ethics. - CPD Program includes course on ethics as a mandatory one. 	

Number	Question Title/Text/Help text	Answer	Comments
		- Liaison with standard-setting body (Ministry of Finance of Russian Federation).	
5.	SMO 5		
5.1.	<i>Public Sector Accounting Standards - Objective</i> Has the federal government / national government established convergence with International Public Sector Accounting Standards (IPSASs) as an objective?	1 <input checked="" type="radio"/> Yes 2 <input type="radio"/> No 3 <input type="radio"/> Information is not available or not known	
5.3.	Convergence and IPSASs		
5.3.1.	<i>Convergence Approach - IPSASs</i> Which of the following best describes government's convergence objective? Select the answer option that is the most appropriate.	1 <input type="checkbox"/> IPSASs are adopted as drafted without amendments 2 <input type="checkbox"/> IPSASs are adopted with amendments 3 <input checked="" type="checkbox"/> National public sector accounting standards are developed with a process to eliminate differences between the national standards and IPSASs 4 <input type="checkbox"/> IPSASs are incorporated	

Number	Question Title/Text/Help text	Answer	Comments
5.3.3.	<p><i>Comparison Information SMO 5</i> Is information about the IPSASs that have been incorporated (e.g. by adoption or other approaches) publicly available? Information should include the IPSASs issued and in effect that have been incorporated and differences between the IPSASs and national public sector accounting standards where differences exist.</p>	<p style="text-align: center;">using another approach</p> <p>1 <input type="radio"/> Yes</p> <p>2 <input type="radio"/> No</p> <p>3 <input checked="" type="radio"/> Our organization is not aware of such information</p>	<p>Information is available in general terms only.</p>
5.4.	<p><i>Activities to Promote IPSASB Pronouncements</i> Please describe the activities your organization undertakes to promote pronouncements issued by the International Public Sector Accounting Standards Board. Please provide an explanation where such activities have not been undertaken because they are not within the scope of your organization's objectives or work program.</p>	<p>IPAR has formed a separate Committee. One of the tasks of the Committee is to promote and assist in implementing the pronouncements issued by IFAC's International Public Sector Accounting Standards Board. Activities of the Committee include:</p> <ul style="list-style-type: none"> • Publishing on IPAR website any news on documents and drafts prepared by IPSASB; • Selective translation of IPSASB documents; 	

Number	Question Title/Text/Help text	Answer	Comments
		<ul style="list-style-type: none"> • Research in comparison of national public sector standards and IPSAS; • Program of special course on IPSAS has been developed and ready for consideration by IPAR Council of education 	
6.	SMO 6		
6.1.	<p><i>Investigation and Discipline Program</i> In your jurisdiction is there a program for investigating and disciplining members of your organization for misconduct, including breaches of professional standards and rules?</p>	<p>1 <input checked="" type="radio"/> Yes</p> <p>2 <input type="radio"/> No</p>	
6.3.	Responsibility for Investigation and Discipline		
6.3.1.	<p><i>Body Responsible for Investigation and Discipline</i> Is your organization responsible for investigation and discipline of misconduct, including breaches of professional standards and rules by its individual members (and, if local laws and practices permit, by firms)? Select the answer option that is most appropriate.</p>	<p>1 <input type="radio"/> Yes, our organization has this responsibility</p> <p>2 <input type="radio"/> No, responsibility for</p>	Licensing of auditors is controlled by the Ministry of Finance

Number	Question Title/Text/Help text	Answer	Comments
		<p>investigation and discipline rests solely with an external body</p> <p>3 <input type="radio"/> Our organization shares responsibility for investigation and discipline with an external body</p> <p>4 <input type="radio"/> Other</p>	
6.3.2.	<p><i>Name of Body Responsible for Investigation and Discipline</i></p> <p>Provide the name(s) of the external body responsible for investigation and discipline or the name of the body sharing this responsibility with the member body.</p>	Ministry of Finance of Russian Federation	
6.5.	SMO 6 - Detailed Assessment		
6.5.1.	Rules and Procedures for Investigation and Discipline		
6.5.1.1.	<p><i>Rules and Procedures</i></p> <p>Does your organization establish in its constitution or rules the provisions and processes for the investigating and disciplining your members?</p>	<p>1 <input checked="" type="radio"/> Yes</p> <p>2 <input type="radio"/> No</p>	In general terms only
6.5.1.3.	<p><i>Misconduct</i></p> <p>In your jurisdiction, which of the following are considered "misconduct" as described in SMO 6 paragraph 4? Select all the answer options that are appropriate.</p>	<p>1 <input checked="" type="checkbox"/> Criminal activity</p> <p>2 <input checked="" type="checkbox"/> Acts or omissions likely to</p>	

Number	Question Title/Text/Help text	Answer	Comments
		bring the accountancy profession into disrepute 3 <input checked="" type="checkbox"/> Breaches of professional standards 4 <input checked="" type="checkbox"/> Breaches of ethical requirements 5 <input checked="" type="checkbox"/> Gross professional negligence 6 <input type="checkbox"/> A number of less serious instances of professional negligence that, cumulatively, may indicate unfitness to exercise practicing rights 7 <input type="checkbox"/> Unsatisfactory work 8 <input type="checkbox"/> Other (please describe)	
6.5.2.	<i>Types of Sanctions</i> Which of the following actions can be imposed by those who judge such issues: Select all the answer options that are appropriate.	1 <input checked="" type="checkbox"/> Reprimand 2 <input type="checkbox"/> Loss or restriction of practice rights 3 <input type="checkbox"/> Fine/payment of costs 4 <input type="checkbox"/> Loss of professional title (designation) 5 <input checked="" type="checkbox"/> Exclusion from membership 6 <input type="checkbox"/> Other (please describe)	Additional sanction: abeyance of membership for 1 year. Crrrently in Russia however, individuals who lose membership of one institute such as IPAR are free to join another such body.

Number	Question Title/Text/Help text	Answer	Comments
6.5.3.	Provision of Information and Guidance to Members		
6.5.3.1.	<i>Information and Guidance</i> Does your organization make each member fully aware of: - All provisions of the ethical code and other applicable professional standards, rules and requirements (and any amendments), whether issued by IFAC or at the national level by the member body and - Consequences of non-compliance?	1 <input checked="" type="radio"/> Yes 2 <input type="radio"/> No	
6.5.3.2.	<i>Information and Guidance Description</i> Provide a brief description of how your organization meets this requirement of SMO 6.		A candidate has to sign the statement that he (she) is aware of requirements to IPAR members (including ethical requirements) and willing to meet them.
6.5.4.	Obligations to Report to Outside Bodies		
6.5.4.1.	<i>Reporting to Outside Bodies</i> Is your organization obligated under local laws to report possible involvement in serious crimes and offences by its individual members or member firms to the appropriate public authority and disclose related	1 <input checked="" type="radio"/> Yes	

Number	Question Title/Text/Help text	Answer	Comments
	information to that authority?	2 <input type="radio"/> No	
6.5.5.	<i>Approach to Proceedings</i> What type of approach does your organization use to initiate investigation and discipline proceedings? Select all the answer options that are appropriate.	1 <input type="checkbox"/> Information-based 2 <input checked="" type="checkbox"/> Complaints-based 3 <input type="checkbox"/> Other (please describe) 4 <input type="checkbox"/> None of the above	
6.5.6.	Investigative Powers and Processes		
6.5.6.1.	<i>Powers</i> Does your organization have all required powers so that authorized personnel can carry out an effective investigation?	1 <input type="radio"/> Yes 2 <input checked="" type="radio"/> No	
6.5.6.2.	<i>Scope of Powers Follow Up</i> Describe the additional powers needed for authorized personnel to carry out an effective investigation.	Under RF legislation IPAR doesn't have legal powers needed for authorized personnel to carry out an effective investigation.	
6.5.6.6.	<i>Expertise and Resource</i> Does your organization maintain appropriate expertise and adequate financial and other resources to enable timely investigative and disciplinary action?	1 <input type="radio"/> Yes (please describe)	

Number	Question Title/Text/Help text	Answer	Comments
		2⓪ No	
6.5.6.7.	<p><i>Expertise and Resources Follow Up</i> What plans do you have for developing the appropriate expertise and resources required to enable timely investigative and disciplinary action, or if you do not have those plans, what special reasons or conditions for that fact exist?</p>	IPAR is aware that doesn't have all the documents needed to carry out an effective investigation. So IPAR is planning to develop a regulation in this field.	
6.5.6.8.	<p><i>Independence and Subject of Investigation</i> Does your organization in all cases, confirm at the start of the investigation that any individual chosen to assist in an investigation is independent from (a) the subject of the investigation, and (b) anyone connected with or interested in the matter investigated? Help text: If a conflict exists at the start of an investigation, or arises during the investigation, the chosen individual should immediately withdraw. Similar considerations apply equally to anyone else connected with the investigation and hearing of cases.</p>	<p>1⓪ Yes</p> <p>2⓪ No</p>	
6.5.6.10.	<p><i>Infrastructure</i> Which of the following best describes your organization's investigation and discipline infrastructure? Select all the answer options</p>	1⓪ One committee/panel to investigate the complaint and a separate committee/tribunal	

Number	Question Title/Text/Help text	Answer	Comments
	that are appropriate.	to administer disciplinary action 2Ⓐ A single committee/panel to conduct the investigation and administer disciplinary action. 3Ⓐ Other	
6.5.6.12.	<i>Independent Review</i> Has your organization established and does it maintain a process for the independent review of complaints by clients and others where it has been decided by the investigation committee that the matter will not be referred to a disciplinary hearing?	1Ⓐ Yes 2Ⓐ No	IPAR doesn't have special procedure.
6.5.6.13.	<i>Independent Review Follow Up</i> Please explain why your organization has not established and maintained such a process.	IPAR intends to develop special procedure.	
6.5.7.	The Disciplinary Process		
6.5.7.1.	<i>Composition of Tribunal</i> Does the tribunal responsible for the disciplinary hearing contain a balance of professional expertise and outside judgment (e.g., composed of accountants and non-accountants)?	1Ⓐ Yes (please describe)	IPAR doesn't have a tribunal. The decision to expel from membership is taken by Presidential Council. It consists of professional accountants.

Number	Question Title/Text/Help text	Answer	Comments
		2⓪ No	
6.5.7.2.	<i>Composition of Tribunal Follow Up</i> Please explain why the tribunal responsible for the disciplinary hearing does not contain a balance of professional expertise and outside judgment (e.g., composed of accountants and non-accountants)?	IPAR doesn't have a tribunal.	
6.5.7.3.	<i>Conflicts</i> Are members of the investigation committee or the disciplinary tribunal permitted to serve on both at the same time, or in relation to the same case?	1⓪ Yes	
		2⓪ No	
6.5.7.4.	<i>Conflicts Follow Up</i> What plans do you have for introducing requirements to prevent an individual from serving as a member on both the investigation committee and the disciplinary tribunal or serving in relation to the same case, or if you do not have those plans, what special reasons or conditions for that fact exist?	IPAR is planning to develop a regulation in this field. We don't have practice yet.	
6.5.7.5.	<i>Independence of Tribunal</i> Briefly describe how the disciplinary tribunal exhibits independence.	IPAR doesn't have the disciplinary tribunal. We intend to develop	

Number	Question Title/Text/Help text	Answer	Comments
		regulation and establish a tribunal.	
6.5.7.6.	<p><i>Appeals Process</i> Does your organization's rules:</p> <p>Select all the answer options that are appropriate.</p>	<p>1 <input type="checkbox"/> Permit a qualified lawyer or other person chosen by the defendant to accompany and represent the defendant at all disciplinary hearings and to advise him or her throughout the investigative and disciplinary process</p> <p>2 <input type="checkbox"/> Permit the defendant to appeal the conviction and any imposed sanction</p> <p>3 <input type="checkbox"/> Permit any order made against the defendant to be suspended by the tribunal that convicted the defendant, pending the hearing of that appeal</p> <p>4 <input type="checkbox"/> Prohibit the appeal tribunal from including a prosecutor or a member of the first tribunal, or any other individual who was concerned with the original conviction</p> <p>5 <input type="checkbox"/> Require that the same procedures apply to the appeal process as apply to</p>	<p>IPAR doesn't have the disciplinary tribunal. We intend to develop regulation and establish a tribunal.</p>

Number	Question Title/Text/Help text	Answer	Comments
		hearings before the disciplinary tribunal 6 <input checked="" type="checkbox"/> None of the above	
6.5.7.7.	<i>Appeals Process Follow Up</i> Please explain why your organization has not established the rules that were not selected.	IPAR doesn't have the disciplinary tribunal. We intend to develop regulation and establish a tribunal.	
6.5.8.	Administrative Processes		
6.5.8.1.	<i>Elements of Administrative Processes</i> As a part of Investigation and Discipline administrative processes does your organization: Select all the answer options that are appropriate.	1 <input type="checkbox"/> Establish time limits for disposal (completion) of all cases 2 <input type="checkbox"/> Maintain and operate tracking mechanisms, to ensure that all investigations and prosecutions are promptly handled, and that all necessary action is taken at the appropriate stage 3 <input type="checkbox"/> Maintain a procedure requiring (a) notification to all persons employed or otherwise participating in the investigative and disciplinary processes (or having access to information concerning such	IPAR doesn't have developed procedure in this field.

Number	Question Title/Text/Help text	Answer	Comments
		<p>processes) of the importance of maintaining confidentiality, and (b) a binding agreement to maintain that confidentiality</p> <p>4 <input type="checkbox"/> Maintain secure and confidential facilities for the storage of case papers and other evidence</p> <p>5 <input type="checkbox"/> Maintain records of all investigation and disciplinary proceedings</p> <p>6 <input checked="" type="checkbox"/> None of the above</p>	
6.5.8.2.	<p><i>Elements of Administrative Processes Follow Up</i></p> <p>Please explain why your organization has not established the administrative processes that were not selected.</p>	IPAR doesn't have developed procedure in this field. IPAR intends to make up this gap.	
6.5.8.3.	Case Numbers		
6.5.8.3.1.	<p><i>2005 Heard Case Numbers</i></p> <p>Indicate the number of cases heard in 2005.</p>	5105	Breaches of ethical requirements
6.5.8.3.2.	<p><i>2004 Heard Case Numbers</i></p> <p>Indicate the number of cases heard in 2004.</p>	0	
6.5.8.3.3.	<p><i>2003 Heard Case Numbers</i></p> <p>Indicate the number of cases heard in 2003.</p>	184	Breaches of ethical requirements

Number	Question Title/Text/Help text	Answer	Comments
6.5.8.3.4.	<i>2005 Completed Case Numbers</i> Indicate the number of cases completed in 2005.	5105	
6.5.8.3.5.	<i>2004 Completed Case Numbers</i> Indicate the number of cases completed in 2004.	0	
6.5.8.3.6.	<i>2003 Completed Case Numbers</i> Indicate the number of cases completed in 2003.	184	
6.5.8.3.7.	<i>Average time required for disposal of cases</i> Indicate the average time (in months) required for the disposal (completion) of a case. This number should include both the time spent on (a) the investigation of the complaints and (b) the disciplinary proceedings.	8	
7.	SMO 7		
7.1.	<i>Accounting Standards in Law/Regulation</i> Does law or regulation establish the set of accounting standards to be used for preparation of financial statements of private sector listed entities and non-listed entities? Select all the answer options that are appropriate.	1 <input checked="" type="checkbox"/> Yes, for financial statements of listed entities	Federal Law 'On the Accounting' was adopted in 1996, last amended in 2004. Accounting rules (regulations) and Russian GAAP are based on IFRS

Number	Question Title/Text/Help text	Answer	Comments
	<p>Where the law / regulation establishes the accounting standards to be used by reference to the set of standards to be used by their name or by including the text of the standards in the law / regulation, please respond "yes" to this question. Section 7.8. of this module includes questions about the law / regulation.</p> <p>Where the law / regulation gives authority to a national standard-setter to establish the accounting standards, please respond "no". Section 7.2. of this module includes questions about the standard-setter and the accounting standards that are established.</p>	<p>2 <input checked="" type="checkbox"/> Yes, for financial statements of non-listed entities</p> <p>3 <input type="checkbox"/> No, for financial statements of listed entities</p> <p>4 <input type="checkbox"/> No, for financial statements of non-listed entities</p>	<p>principles and national legislation as well.</p>
7.8.	Law/Reg and Accounting Standards		
7.8.1.	<p><i>Law/Reg Accounting Standards - Private Sector</i></p> <p>Is there only one group of accounting standards or are the accounting standards applicable to listed entities different from non-listed entities?</p>	<p>1 <input checked="" type="radio"/> The accounting standards for listed entities and non-listed entities are the same set of standards</p>	<p>There are 3 types of accounting standards for different sectors of industry:</p> <ul style="list-style-type: none"> • Accounting rules for Banks adopted by Central Bank of Russian Federation

Number	Question Title/Text/Help text	Answer	Comments
		2○ The accounting standards for listed entities and non-listed entities are not the same set of standards	in 2002, last amended in 2005 <ul style="list-style-type: none"> • Accounting rules for governmental organizations adopted by the Ministry of Finance in 2006 • Accounting regulations for other entities, last amended in 2005
7.8.2.	<p><i>Accounting Standards for Private Sector</i></p> <p>Does the law/regulation require the use of International Financial Reporting Standards and other pronouncements issued by the International Accounting Standards Board? Select the answer option that is most appropriate.</p>	1○ The law/regulation simply refers to International Financial Reporting Standards as the accounting standards (without bringing in the full or partial text of individual IFRSs) 2○ The law/regulation contains the full text of each IFRS 3○ The law/regulation contains the main principles of the IFRSs 4○ The law / regulation has a	The credit institutions regulated by the Central Bank are required to prepare financial statements in accordance with IFRS (in addition to the financial statements prepared in accordance with Russian GAAP / Central Bank regulations).

Number	Question Title/Text/Help text	Answer	Comments
		requirement to use IFRSs using another approach (please describe) 5 <input type="radio"/> The law / regulation requires the use of national standards with no reference to IFRSs	
7.8.9.	<i>MB Responsibilities and IASB SMO 7</i> Does your organization have responsibility for any of the following activities? Select all the answer options that are appropriate.	1 <input type="checkbox"/> Develop other authoritative pronouncements	The responsibility for the development of national accounting standards lies with the Ministry of Finance of Russian Federation. From IPAR's part a separate committee ("IFRS Committee") has been formed to promote and assist in the implementation of IFRSs. The responsibilities of this committee include: - Publishing on its website any news on IFRS (some of the materials for the website are prepared in co-operation with Big4 audit firms, the other materials are taken from IASB website). - Providing training on IFRS for the members of the organization. - Commenting new

Number	Question Title/Text/Help text	Answer	Comments
		<p>2 <input type="checkbox"/> Promulgate the IFRSs established by law / regulation (e.g. by publishing or communicating the standards to the public)</p> <p>3 <input checked="" type="checkbox"/> Other (please describe)</p> <p>4 <input type="checkbox"/> None of the above</p>	<p>laws and regulations on IFRS issues. IPAR intends to extend such an activity and find new sphere of actions to assist IFRSs implementation in Russia.</p>
7.8.11.	<p><i>Describe Activities and Law/Reg SMO 7</i> Describe your organization's activities for promulgating and / or implementing the standards.</p>	<p>The responsibility for the development of national accounting standards lies with the Ministry of Finance of Russian Federation. From IPAR's part a separate committee ("IFRS Committee") has been formed to promote and assist in the implementation of IFRSs. The responsibilities of this committee include: - Publishing on its website any news on IFRS (some of the materials for the website are prepared in co-operation with Big4</p>	

Number	Question Title/Text/Help text	Answer	Comments
		<p>audit firms, the other materials are taken from IASB website).</p> <ul style="list-style-type: none"> - Providing training on IFRS for the members of the organization. - Commenting new laws and regulations on IFRS issues. <p>IPAR intends to extend such an activity and find new sphere of actions to assist IFRSs implementation in Russia.</p>	
7.9.	Law/Reg and IASB Pronouncements		
7.9.1.	<p><i>Incorporation into Law/Reg SMO 7</i></p> <p>Is information publicly available about IFRSs and other IASB pronouncements that have been established into law/regulation, including:</p> <p>IFRSs and other IASB pronouncements that have been established into law / regulation; Whether the IFRS or IASB pronouncement established into law / regulation is the version in effect as at September 30, 2005; The effective date set by law / regulation where it differs from the IFRS or IASB pronouncement; The differences between IFRSs and IASB pronouncements and what was established into law / regulation; and</p>	1 <input type="radio"/> Yes	

Number	Question Title/Text/Help text	Answer	Comments
	The reasons for the differences?	2 <input checked="" type="radio"/> No	
7.9.2.	<p data-bbox="373 391 940 461"><i>Incorporation Description - Law/Reg SMO 7</i></p> <p data-bbox="373 461 940 667">If the information about the status of IFRSs and other IASB pronouncements that have been established into law is available in English, indicate this in your response and submit a copy of the information to Compliance Staff.</p> <p data-bbox="373 699 940 906">If this information is not available, complete the SMO 7: Comparison with IASB Pronouncements report and submit it in Word format to Compliance Staff.</p> <p data-bbox="373 938 940 1081">Indicate whether your organization will be submitting available information or the "SMO 7: Comparison with IASB Pronouncements" report.</p>	<p data-bbox="940 461 1402 597">1 <input type="radio"/> Yes, information is available and in English and will be submitted to Compliance Staff</p> <p data-bbox="940 1081 1402 1352">2 <input type="radio"/> No, information is not available; however our organization or jointly with another IFAC member / associate will complete the "SMO 7: Comparison with IASB Pronouncements" and submit it to Compliance Staff</p>	

Number	Question Title/Text/Help text	Answer	Comments
		3 <input checked="" type="radio"/> No, information is not available	
7.10.	Translation SMO 7		
7.10.1.	<i>Translation of IFRSs</i> Are the IFRSs and other IASB pronouncements translated into national language?	1 <input type="radio"/> No, as English is an official language or widely spoken language 2 <input checked="" type="radio"/> Yes, the IFRSs are translated 3 <input type="radio"/> No and English is not an official language or is not widely spoken	Last official Russian translation was issued in 1999. English is not widely spoken.
7.10.4.	<i>Translation coordinator SMO 7</i> Who is the translation coordinator? Select the answer option that is most appropriate.	1 <input type="radio"/> Our organization is the translation coordinator 2 <input checked="" type="radio"/> The government or another organization is the translation coordinator 3 <input type="radio"/> Our organization and the government or another organization are the translation coordinators	
7.10.5.	<i>Key Terms SMO 7</i> Does the translation process include a list of key terms?	1 <input checked="" type="radio"/> Yes 2 <input type="radio"/> No	
7.10.6.	<i>Faithful Translation SMO 7</i> What processes are in place to ensure a faithful translation of the IFRSs?	Information is not available.	

Number	Question Title/Text/Help text	Answer	Comments
7.11.	<p><i>Promotion Activities SMO 7</i> Please describe the activities your organization undertakes to promote and assist in the implementation of IFRSs and other IASB pronouncements and activities.</p>	<p>IPAR has formed a separate committee ("IFRS Committee") to promote and assist in the implementation of IFRSs.</p> <p>The responsibilities of this committee include:</p> <ul style="list-style-type: none"> - Publishing on its website any news on IFRS (the materials for the website are prepared in co-operation with Big4 audit firms). - Providing training on IFRS for the members of the organization. - Commenting new laws and regulations on IFRS issues. - Co-operation with IASB and EFRAG. Sending comment letters to the IASB, if considered necessary. Submitting enquiries to the IFRIC, if necessary. 	
8.	<p>Certification of Chief Executive</p>		
8.1.	<p><i>Complete Certification</i> Once all required questions have been completed, the Certification of Chief</p>	<p>1 <input checked="" type="checkbox"/> Yes, the Certification of Chief Executive has been submitted</p>	

Number	Question Title/Text/Help text	Answer	Comments
	Executive should be signed and submitted to Compliance Staff. Click Part 2 SMO Self Assessment Certification.doc to download a copy of the Certification form.	2 <input type="checkbox"/>	