

**SUPPLEMENT TO EXPOSURE DRAFT,  
PROPOSED IES 6 (REVISED):  
MAPPING & TRACKED CHANGES DOCUMENTS**

Exhibit 1 of this supplement to the International Accounting Education Standards Board (IAESB) Exposure Draft, Proposed IES 6 (Revised), “Assessment of Professional Competence” has been prepared by IAESB staff to demonstrate how the text of extant IES 6 (which may have been reworded as necessary) maps to proposed IES 6 (Revised). The highlighted text identifies material that is proposed to be deleted. An explanation of the proposed deletion and other comments are provided, where appropriate. Exhibit 2 of this supplement shows the tracked changes of the revised IES 6 as compared to extant IES 6.

The material included herein is provided only to assist readers of the Exposure Draft of proposed IES6 (Revised). It is for information purposes only and does not form part of the Exposure Draft. The IAESB has not approved, disapproved, or otherwise acted upon this supplement. It is neither authoritative nor an official pronouncement nor statement of the IAESB.

**Exhibit 1. Mapping Document**

Note: Highlighting indicates material that has been deleted, unless otherwise noted.

<b>Extant IES 6</b>	<b>New para. ref.</b>	<b>Comment on proposed deletion of highlighted material, significant edits, and other notes</b>
<b>Purpose and Scope of this Standard</b>		
1. This Standard (IES) prescribes the requirements for a final assessment of a candidate’s professional capabilities and competence before qualification.	Para.1	Wording amended in Para.1 to reflect IAESB Drafting Conventions and content of Framework document (2009)
2. This IES deals with the assessment of the professional capabilities (i.e. the professional knowledge, professional skills and professional values, ethics and attitudes) acquired through professional education programs (see also the IES 2, <i>Content of Professional Accounting Education Programs</i> , IES 3, <i>Professional Skills and General Education</i> and IES 4, <i>Professional Values</i> ,		Paragraph deleted; content does not align with the guidelines of the IAESB Drafting Conventions on the Objective Section and the experience gained from

Extant IES 6	New para. ref.	Comment on proposed deletion of highlighted material, significant edits, and other notes
<i>Ethics and Attitudes</i> ).		implementation of the Standards by IFAC member bodies.
3. In the <i>Framework for International Education Pronouncements</i> professional knowledge, professional skills, and professional values, ethics and attitudes are referred to as “capabilities” Capabilities are the attributes held by individuals that enable them to perform their roles competently. The possession of capabilities gives a good indication that an individual has the potential to perform competently in the workplace.		Paragraph deleted; content does not align with concepts of the revised Framework document and experience gained from implementation of the Standards by IFAC member bodies.
4. Certain professional skills and values may be better acquired through practical experience and assessed in the workplace or through workplace simulations. IES 5, <i>Practical Experience Requirements</i> , deals with the monitoring, control and review of practical experience.		Paragraph deleted; content does not align with concepts of the revised Framework document
<b>Introduction</b>		
5. It is the responsibility of IFAC member bodies to have in place assessment procedures that ensure candidates admitted to membership are appropriately qualified. A series of continual assessments might be made leading up to the final assessment of capabilities and competence.	Para. A3	Paragraph deleted; Some of the content is captured in Para. A3
6. The final assessment of capabilities and competence is normally in addition to purely academic qualifications and is beyond undergraduate degree level. This IES prescribes that a significant proportion of this assessment should be in recorded form. It should test underpinning theoretical knowledge as well as the practical application of knowledge.		Paragraph deleted; content does not align with concepts of the revised Framework document

Extant IES 6	New para. ref.	Comment on proposed deletion of highlighted material, significant edits, and other notes
<p>7. Candidates need to be able to demonstrate that they:</p> <ul style="list-style-type: none"> <li>(a) have a sound technical knowledge of the specific subjects of the curriculum;</li> <li>(b) can apply technical knowledge in an analytical and practical manner;</li> <li>(c) can extract from various subjects the knowledge required to solve many-sided or complex problems;</li> <li>(d) can solve a particular problem by distinguishing the relevant information from the irrelevant in a given body of data;</li> <li>(e) can, in multi-problem situations, identify the problems and rank them in the order in which they need to be addressed;</li> <li>(f) appreciate that there can be alternative solutions and understand the role of judgment in dealing with them;</li> <li>(g) can integrate diverse areas of knowledge and skills;</li> <li>(h) can communicate effectively with users by formulating realistic recommendations in a concise and logical fashion; and</li> <li>(i) can identify ethical dilemmas.</li> </ul>	Para. A18	Paragraph deleted; Some of the content is captured in Para. A18
<p>8. The practical experience part of the qualifying process is intended to facilitate the development and direct application of professional knowledge, professional skills, and professional values, ethics and attitudes. Ultimately, it is through practical experience that trainees will demonstrate their competence to perform the roles of professional accountants. Details regarding the assessment of the</p>	Para. A4	Paragraph deleted; Some of the content is captured in Para. 4

Extant IES 6	New para. ref.	Comment on proposed deletion of highlighted material, significant edits, and other notes
practical experience can be found in IES 5, <i>Practical Experience Requirements</i> .		
9. Definitions and explanations of the key terms used in the IESs are set out in the <i>Framework for International Education Pronouncements</i> .		Paragraph deleted; Content is captured in IAESB <i>Glossary of Terms</i>
<b>Effective Date</b>		
10. This IES is effective from January 1, 2005.	Para.5	Date amended in Para.5 to reflect new effective date
<b>Assessment of Professional Capabilities and Competence</b>		
11. <b>The professional capabilities and competence of candidates should be formally assessed before the qualification of professional accountant is awarded. This assessment is the responsibility of the IFAC member body, and should be carried out by an IFAC member body, or the relevant regulatory authority with substantive input from an IFAC member body.</b>	Para.7	Paragraph deleted; Some of the content is captured in Para. 7
12. <b>The assessment of professional capabilities and competence should:</b> (a) <b>require a significant proportion of candidates' responses to be in recorded form;</b> (b) <b>be reliable and valid;</b> (c) <b>cover a sufficient amount of the whole range of professional knowledge, professional skills, and professional values, ethics and</b>	Para.9	Paragraph deleted, Some of the content captured in Para.9

Extant IES 6	New para. ref.	Comment on proposed deletion of highlighted material, significant edits, and other notes
<p><b>attitudes for the assessment to be reliable and valid; and</b></p> <p><b>(d) be made as near as practicable to the end of the pre-qualification education program.</b></p>		
<p>13. The assessment of professional capabilities and competence is the responsibility of the IFAC member body. The assessment needs to be carried out by an IFAC member body or by a regulatory authority with substantive input from an IFAC member body. Member bodies may, however, wish to cooperate with other member bodies in making their assessment arrangements, in whole or in part. In these cases, the responsibility for the assessment remains with the professional bodies whose qualifications will be awarded.</p>	Para.A1	Paragraph deleted, Some of the content captured in Para.A1
<p>14. The assessment of professional capabilities and competence serves several purposes. First, professional bodies and regulatory authorities have a responsibility to ensure that professional accountants have the capabilities and competence expected of them by employers, clients and the public. Second, individuals who owe a duty of care to their clients, employers and relevant stakeholders, need to demonstrate their ability to discharge this responsibility in a competent manner. Third, the public interest is protected and the credibility of the profession is enhanced when only those who meet the profession's competency standards are permitted to be professional accountants.</p>	Para.6 & 8	Paragraph deleted, Some of the content captured in Para.6 & 8
<p>15. The critical consideration is whether the assessments are reliable, valid and credible. Reliable assessments produce consistent, objective results over time. Valid assessment methods assess the desired outcomes and may use quantitative and qualitative measures. Assessments need to be acceptable to</p>	Para.A7, A8, and A10	Paragraph deleted, Some of the content captured in Para.A7, A8, and A10

Extant IES 6	New para. ref.	Comment on proposed deletion of highlighted material, significant edits, and other notes
stakeholders and the public interest.		
16. The assessments need to be appropriate for the professional knowledge, professional skills and professional values, ethics and attitudes being evaluated.		Paragraph deleted; Content captured in revised Framework document
17. Although it is not practicable to assess the whole range of capabilities and competences at any single session, over a number of sessions the whole range needs to be covered. Some material may have been covered before, and assessors are entitled to assume that this material is known and understood. In other cases, the assessment of some of the competences may have been assessed during the practical experience period.	Para. A3	Paragraph deleted, Some of the content captured in Para.A3
18. IFAC acknowledges that the nature of an assessment of professional capabilities and competence is the responsibility of its member bodies and that there is no single preferred method for such an assessment. Because of the diversity of capabilities and competences being evaluated, IFAC members need to use a variety of assessment methods which would be appropriate for the capabilities and competences being evaluated.	Para. A3	Paragraph deleted, Some of the content captured in Para.A3
19. The methods adopted will also depend on factors specific to each member body, including: (a) geographical location; (b) educational and other resources available; (c) the number of candidates being tested and their backgrounds; and	Para. A5	Paragraph deleted, Some of the content captured in Para.A5

Extant IES 6	New para. ref.	Comment on proposed deletion of highlighted material, significant edits, and other notes
(d) training opportunities.		
20. To provide sufficient evidence for the assessment of candidates' professional capabilities and competence, the assessment needs to assign a significant weighting to responses in recorded form.	Para. A19	Paragraph deleted, Some of the content captured in Para.A19
21. Candidates also need to demonstrate that they can integrate all the various elements across a range of situations and apply them in the context of a professional accountant at work.	Para. A17	Paragraph deleted, Some of the content captured in Para.A17
22. The assessment might also include elements of oral and group assessments as well as objective testing. Scenario-based questions and case studies may be used to test higher-level intellectual skills. The assessment needs to be at a level of difficulty appropriate for professional accountants, to preserve the credibility of the final test of capabilities and competence.	Para. A4	Paragraph deleted, Some of the content captured in Para.A4
23. Professional capabilities and competence may be assessed through a series of parts spread over an individual's pre-qualification program. However, the final qualifying part of the assessment needs to be administered as near as practicable to the end of the individual's pre-qualification program leading to qualification. This final assessment needs to cover enough of the body of professional knowledge, professional skills, and professional values, ethics and attitudes necessary to demonstrate that the individual has the capabilities and competence to qualify as a professional accountant.	Para. A17 & A 18	Paragraph deleted, Some of the content captured in Para. A17 & A 18

Exhibit 2. Tracked Changes Document

**PROPOSED INTERNATIONAL EDUCATION  
STANDARD 6 (REVISED)**

**ASSESSMENT OF PROFESSIONAL COMPETENCE**

**CONTENTS**

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## Introduction

### Purpose and Scope of this Standard

1. ~~1.~~ This International Education Standard (IES) prescribes the assessment of professional competence over the career of a professional accountant, that is, during Initial Professional Development (IPD) and Continuing Professional Development (CPD).
- ~~1.2.~~ This IES is addressed to IFAC member bodies responsible for ensuring that professional accounting education meets the requirements for a final assessment of a candidate's professional capabilities set out in this IES. In addition, this IES will be helpful to educational organizations, employers, regulators, government authorities, and competence before qualification any other stakeholders who support learning and development for professional accountants.
3. ~~2.~~ This IES deals with In the context of this standard, assessment of the professional capabilities (i.e. the professional knowledge, professional skills and includes all forms of evaluation of professional values, ethics competence carried out during IPD and attitudes) acquired through CPD. The focus of assessment during IPD is on the attainment of professional education programs (see also the competence. The focus of assessment during CPD is on the maintenance and development of professional competence.
- ~~2.4.~~ This IES specifies general principles of assessment, while IES 2, *Content of a Professional Accounting Education Programs*, IES 3, *Professional Skills and General Education* and, IES 4, *Professional Values, Ethics and Attitudes*), IES 5, *Practical Experience Requirements*, IES 7 *Continuing Professional Development: A Program of Lifelong Learning and Continuing Development of Professional Competence*, and IES 8, *Competence Requirements for Audit Professionals* specify aspects of assessment that are relevant to their areas of focus within IPD and CPD. (Ref: Para A1)
- ~~3.~~ In the *Framework for International Education Pronouncements* professional knowledge, professional skills, and professional values, ethics and attitudes are referred to as “capabilities” Capabilities are the attributes held by individuals that enable them to perform their roles competently. The possession of capabilities gives a good indication that an individual has the potential to perform competently in the workplace.
- ~~4.~~ Certain professional skills and values may be better acquired through practical experience and assessed in the workplace or through workplace simulations. IES 5, *Practical Experience Requirements*, deals with the monitoring, control and review of practical experience.

## Introduction

- ~~5.~~ It is the responsibility of IFAC member bodies to have in place assessment procedures that ensure candidates admitted to membership are appropriately qualified. A series of continual assessments might be made leading up to the final assessment of capabilities and competence.
- ~~6.~~ The final assessment of capabilities and competence is normally in addition to purely academic qualifications and is beyond undergraduate degree level. This IES prescribes that a significant proportion of this assessment should be in recorded form. It should test underpinning theoretical knowledge as well as the practical application of knowledge.
- ~~7.~~ Candidates need to be able to demonstrate that they:
  - have a sound technical knowledge of the specific subjects of the curriculum;

- can apply technical knowledge in an analytical and practical manner;
  - can extract from various subjects the knowledge required to solve many-sided or complex problems;
  - can solve a particular problem by distinguishing the relevant information from the irrelevant in a given body of data;
  - can, in multi-problem situations, identify the problems and rank them in the order in which they need to be addressed;
  - appreciate that there can be alternative solutions and understand the role of judgment in dealing with them;
  - can integrate diverse areas of knowledge and skills;
  - can communicate effectively with users by formulating realistic recommendations in a concise and logical fashion; and
  - can identify ethical dilemmas.
8. The practical experience part of the qualifying process is intended to facilitate the development and direct application of professional knowledge, professional skills, and professional values, ethics and attitudes. Ultimately, it is through practical experience that trainees will demonstrate their competence to perform the roles of professional accountants. Details regarding the assessment of the practical experience can be found in IES 5, *Practical Experience Requirements*.
9. Definitions and explanations of the key terms used in the IESs are set out in the *Framework for International Education Pronouncements*.

### ***Effective Date***

3.5. ~~10.~~ This IES is effective on or after [ date ], from January 1, 2005.

### **Assessment of Professional Capabilities and Competence**

#### **11. Objective**

6. The objective of a member body is to:

- assess the attainment by aspiring professional **capabilities** and **competence** accountants of **candidates should be formally assessed before the qualification** an appropriate level of professional **accountant is awarded**. This competence during IPD; and
- monitor the efforts of its professional accountants to maintain and develop appropriate levels of professional competence during CPD that are relevant to their work roles.

Applying the principles of assessment ~~is~~ in this standard provides confidence in this process. (Ref: Para A2)

#### **Requirements**

7. Member bodies shall assess, through formal evaluation, that aspiring professional accountants have attained an appropriate level of competence by the time IPD is completed. (Ref: Para A3 and A4)

8. Member bodies shall monitor that professional accountants continue to maintain and develop competence relevant and appropriate to their work roles. (Ref: Para A4, A5 and A6)
9. Member bodies shall apply the principles of reliability, validity, equity, transparency, and sufficiency when establishing or relying on assessment processes. (Ref: Para A7 to A18)
10. Member bodies shall base assessment of professional competence on verifiable evidence<sup>1</sup>. (Ref: Para A19 and A20)

## **Explanatory Materials**

### **Scope of this Standard (Ref: Para 1 to 4)**

A1. Assessment may be undertaken by a variety of education providers, including member bodies, employers, regulators, licensing bodies, universities, colleges, private education providers, and by the professional accountants themselves. Although the assessment of professional competence during IPD and CPD may be the responsibility of ~~the~~ IFAC member ~~body~~, bodies, other providers may provide substantive input into the assessment activity.

### **Objective (Ref: Para 6)**

- A2. Factors relevant to determining an appropriate level of professional competence may include but are not limited to:
- the complexity and ~~should~~ variety of tasks undertaken by professional accountants;
  - the expectations of certain stakeholders (such as regulators, employers, and the public) relating to expected levels of professional competence;
  - the required specialist knowledge;
  - the required level of professional judgment;
  - the roles of professional accountants, such as financial report preparer, tax advisor, or management accountant; and
  - the complexity of the working environment.

### **Forms of Assessment Activities during IPD and CPD (Ref: Para 7 and 8)**

- A3. The formal evaluation of professional competence by the time IPD is completed may be ~~carried~~ undertaken in a variety of ways, including, for example, by:
- a single multi-disciplinary examination conducted at the end of IPD;
  - a series of examinations that focus on different areas of competence, conducted throughout or at the end of IPD; and

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<sup>1</sup> For CPD refer IES 7, para 47 and 48.

- an evaluation at the end of IPD of the outcomes of a series of formal education and workplace performance assessment activities.

A4. Assessment activities can be selected that suit the particular competences being evaluated. Examples of assessment activities include:

- written examinations;
- oral examinations;
- objective testing;
- computer-assisted testing;
- self-assessment activities;
- workplace performance assessment by employers; and
- a review of a portfolio of evidence of completion of workplace activities.

A5. The form of assessment may depend on factors specific to each member body, such as:

- remoteness and geographical spread of locations;
- available educational and other resources;
- the number of candidates being assessed and their backgrounds; and
- training opportunities provided by employers.

~~A1.A6. The requirements relating to assessment during CPD are set out by an IFAC member body, or the relevant regulatory authority with substantive input from an IFAC member body in IES 7.~~

### **12 Principles Guiding Assessment Activities and Processes (Ref: Para 9)**

~~A2. The principles of reliability, validity, equity, transparency, and sufficiency relate to individual assessment **of professional capabilities and competence should:**~~

~~A3. require a significant proportion of candidates' responses to be in recorded form;~~

~~A4. be reliable and valid;~~

~~A5. cover a sufficient amount of the whole range of professional knowledge, professional skills, and professional values, ethics and attitudes for the activities (such as an examination or workplace performance assessment) and to be reliable and valid; and~~

~~A6. be made as near as practicable to the end of the pre-qualification education program.~~

~~A7. 13. The broader assessment of professional capabilities and competence is the responsibility of the IFAC member body. The assessment needs to be carried out by an IFAC member body or by a regulatory authority with substantive input from an IFAC member body. Member bodies may, however, wish to cooperate with other member bodies in making their assessment arrangements, in whole or in part. In these cases, the responsibility for the assessment remains with the professional bodies whose qualifications will be awarded. processes of IPD and CPD.~~

~~14. The assessment of professional capabilities and competence serves several purposes. First, professional bodies and regulatory authorities have a responsibility to ensure that professional accountants have the capabilities and~~

- competence expected of them by employers, clients and the public. Second, individuals who owe a duty of care to their clients, employers and relevant stakeholders, need to demonstrate their ability to discharge this responsibility in a competent manner. Third, the public interest is protected and the credibility of the profession is enhanced when only those who meet the profession's competency standards are permitted to be professional accountants.
15. ~~The critical consideration is whether the assessments are reliable, valid and credible. Reliable assessments produce consistent, objective results over time. Valid assessment methods assess the desired outcomes and may use quantitative and qualitative measures. Assessments need to be acceptable to stakeholders and the public interest.~~
  16. ~~The assessments need to be appropriate for the professional knowledge, professional skills and professional values, ethics and attitudes being evaluated.~~
  17. ~~Although it is not practicable to assess the whole range of capabilities and competences at any single session, over a number of sessions the whole range needs to be covered. Some material may have been covered before, and assessors are entitled to assume that this material is known and understood. In other cases, the assessment of some of the competences may have been assessed during the practical experience period.~~
  18. ~~IFAC acknowledges that the nature of an assessment of professional capabilities and competence is the responsibility of its member bodies and that there is no single preferred method for such an assessment. Because of the diversity of capabilities and competences being evaluated, IFAC members need to use a variety of assessment methods which would be appropriate for the capabilities and competences being evaluated.~~
  19. ~~The methods adopted will also depend on factors specific to each member body, including:~~
    - a. ~~geographical location;~~
    - b. ~~educational and other resources available;~~
    - c. ~~the number of candidates being tested and their backgrounds; and~~
    - d. ~~training opportunities.~~
  20. ~~To provide sufficient evidence for the assessment of candidates' professional capabilities and competence, the assessment needs to assign a significant weighting to responses in recorded form.~~
- A8. 21. Candidates also need to demonstrate that they ~~A reliable assessment consistently produces the same result, given the same set of circumstances. Reliability is not an absolute measure, and different assessment activities may have different levels of reliability. An assessment activity is reliable if different assessors acting independently come to the same judgment, given the same set of circumstances.~~
- A9. There are many ways assessment can ~~integrate all the various elements across a range of situations and apply them in the context of a~~ be designed to increase reliability. For example:
- The reliability of a written examination may be improved by avoiding the use of ambiguous wording in examination questions or instructions; and
  - The reliability of workplace performance assessments may be increased by selecting assessors who have comparable levels of ability and providing training for the assessment task.

A10. A valid assessment measures what it was intended to assess. Validity is not an absolute measure, and different assessment activities may differ in their validity. Validity has multiple aspects and includes the following:

- An assessment activity measures what it is intended to measure (this is called face validity);
- The content of the assessment activity relates to the aspect of competence that it intends to assess (this is called predictive validity); and
- The assessment activity provides adequate coverage of the particular competence being assessed (this is called content validity).

A11. There are many ways to design assessments to increase the level of validity. For example:

- An assessment by a supervisor of how well a professional accountant at work leads a team of auditors may have greater predictive validity of competence in leadership than assessing leadership skills using a written examination;
- — 22. — The A written examination to test knowledge of the content of a particular accounting standard may have greater face validity if the examination draws on a real-life case study rather than a hypothetical case study; and
- In designing a multiple choice examination to assess knowledge of information technology, an assessment might also has high content validity if it adequately covers the major aspects of this field.

A12. Reliability and validity may be constrained by factors that include elements of oral and group:

- Cost/benefit considerations;
- resource constraints (such as skills shortage or financial resources);
- time limitations; and
- regulatory constraints.

A13. An equitable assessment is fair and without bias. Equity can be improved by designers of assessment programs or activities who are aware of the possibility of bias.

A14. There are many ways assessment can be designed to increase its equity, including, for example:

- offering on-line examinations so that individuals without access to computers with high processing speed are able to participate;
- constructing written examinations based on assumptions of cultural knowledge that are shared by all individuals being assessed; and
- designing CPD activities that take into account the limited opportunities that exist in some environments.

A15. A transparent assessment process is one that is communicated clearly to stakeholders. The communication needs to be open, accessible, and accepted as credible to instill confidence in the process.

A16. There are many ways to design assessment processes to increase their transparency. For example:

- A transparent assessment process may include (a) a clear articulation of the areas of knowledge to be tested and the types of questions that will be used to assess that knowledge, and (b) communication of this information on easily accessible websites;
- Transparency in workplace assessment includes having a clearly defined competency framework against which employees are assessed; and
- Transparency in the setting and conduct of examinations includes communicating to candidates matters relating to the development, marking, and management of the examination.

A17. A sufficient assessment process has a balance of depth and breadth: knowledge and application and, where appropriate, integration of material from different areas applied to a range of situations and contexts.

A18. Examples of integration may include:

- extracting from various subject areas the knowledge required to solve a complex problem;
- solving a problem by distinguishing relevant information from irrelevant information in a given body of data;
- identifying and prioritizing problems in multi-problem situations; and
- appreciating that there can be alternative solutions to a problem, and understanding the role of judgment in assessing each solution.

### **Basing Assessments on Verifiable Evidence (Ref: Para 10)**

~~A8-A19. Basing assessments as well as objective testing. Scenario based questions and case studies may be used to test higher level intellectual skills. The assessment needs to be at a level of difficulty appropriate for on verifiable evidence may satisfy the needs of third parties who oversee or regulate a member body's assessment processes. Verifiable evidence may also increase the confidence of stakeholders that professional accountants, to preserve the credibility of the final test of capabilities and are developing and maintaining an appropriate level of professional competence.~~

- ~~23. Professional capabilities and competence may be assessed through a series of parts spread over an individual's pre-qualification program. However, the final qualifying part of the assessment needs to be administered as near as practicable to the end of the individual's pre-qualification program leading to qualification. This final assessment needs to cover enough of the body of professional knowledge, professional skills, and professional values, ethics and attitudes necessary to demonstrate that the individual has the capabilities and competence to qualify as a professional accountant.~~

A20. Examples of verifiable evidence include:

- outcomes of examinations;
- observation reports of completion of workplace activities by employers;
- a record of workplace experience during IPD that is provided by employers;

- confirmation by employers that employees have attended an in-house training program;
- evaluation of published material by a reviewer;
- objective assessment against a competence map developed by a member body;
- records by providers of attendance at seminars or lectures; and
- certificates of course completion.