



27 July 2011

Technical Manager  
International Accounting Education Standards Board  
International Federation of Accountants  
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CANADA

Dear Sir/ Madam

### **Proposed Revised IES 6, Assessment of Professional Competence**

Thank you for the opportunity to comment on the proposed revisions to *IES 6, Assessment of Professional Competence*.

We note the intention to view assessment of professional competence as required over the life cycle of a professional accountant. While we fully endorse life-long learning, we have significant concerns over the proposed method set out in this exposure draft. It would be very difficult in practical terms to employ the same criteria to assessment at all stages of a professional accountant's career. Moreover, there is a substantial difference in the burden of evidence required to prove that someone is sufficiently competent to qualify as a professional accountant, and the evidence required to confirm professional accountants are continuing life-long learning. For this reason, we do not think that it would be an appropriate or workable step for member bodies to extend the scope of IES 6 beyond IPD to CPD.

We welcome the exposure draft's recognition that assessment may have different forms and providers. We agree that there may be important advantages, including synergies and efficiencies, to allowing more than one mode of assessment – for example employers being authorised to attest to competences. However, written examinations set and marked by member bodies should remain an essential part of the quality assurance of a professional qualification programme and we would caution that there is a risk to standards if too great a focus is placed on continuous assessment or devolved forms of assessment, for example bullet point 3 in paragraph A3.

And, as with the exposure draft on IES 4, insufficient time is currently envisaged for the implementation of a revised IES 6. The proposed lead time of 12 – 15 months is too tight and at least 18 months should be allowed.

**Question 1: Is the change in the scope of IES 6 to assessment across Initial Professional Development (IPD) and Continuing Professional Development (CPD) appropriate?**

Not as described. We do not believe that this particular change in scope as described in the exposure draft (eg paragraph 9) is appropriate or workable. Firstly, as paragraph A6 highlights, IES 7 is the extant, dedicated international education standard for CPD which clearly sets down the requirements relating to assessment for member bodies in this post-qualification area. IES 7 should remain the clear repository for the CPD requirements. Secondly, assessing CPD across often large and varied memberships requires a more flexible approach to assessment than is appropriate at the IPD stage where the focus is on a common body of aspiring professional accountants who are completing the same or similar qualification programmes.

**Question 2: Does this change accommodate the different approaches taken by professional accounting organizations?**

In part. We support the move to recognise that there may legitimately be more than one method for assessment during the IPD stage (such as devolved workplace assessment) but we do not support the proposal that the same principles and methodology of assessment can and should apply to the CPD stage as to the IPD stage.

**Question 3: Are the principles of assessment sufficient?**

In part. The principles of assessment are sufficient and work well for the IPD stage in the life cycle of a professional accountant (which typically covers a three to five year period of common experiences) but are insufficient to deal with the CPD stage (which covers all the following years, including retirement, and applies to a considerable diversity of experiences).

**Question 4: Is the objective to be achieved by a member body, stated in the proposed revised IEs 6, appropriate?**

In part. The first bullet point of the objective in paragraph 6 is appropriate and should remain. The second bullet is inappropriate and should be deleted.

**Question 5: Have the criteria identified by the IAESB for determining whether a requirement should be specified been applied appropriately and consistently, such that the resulting requirements promote consistency in implementation by member bodies?**

In part. The third criterion set by IAESB for determining the requirements of a Standard has not been met. This is because IES 7 already satisfactorily addresses the assessment of CPD achievement.

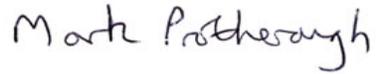
**Question 6: Are there any terms within the proposed IES 6 which require further clarification? If so, please explain the nature of the deficiencies.**

There are a number of more detailed points we would highlight:

- the clauses of paragraph A3 should be punctuated with 'or' rather than 'and';
- the third bullet of paragraph A4 refers to "computer-assisted testing" whereas "electronic assessment" or "e-assessment" would be a more contemporary term to use;
- the reference to "multiple choice examination" in paragraph A11 would be better phrased as "objective testing";
- paragraph A5 should also refer to legal and regulatory requirements in the home country;
- the meaning of the first bullet point in paragraph 14 is unclear; and
- paragraph A17 would be strengthened by the deletion of "where appropriate".

We hope that the above points are helpful and we look forward to the finalised revised standard in due course. Please contact Jonathan Jones, Head of Policy & Strategy, on [jonathan.jones@icaew.com](mailto:jonathan.jones@icaew.com) or +44(0)1908 248 292 if you would like any further clarification or information about our views at this stage.

Yours faithfully

A handwritten signature in black ink that reads "Mark Protherough". The signature is written in a cursive, slightly slanted style.

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