



MALAYSIAN INSTITUTE  
OF ACCOUNTANTS  
ACCOUNTANTS: MANAGERS OF VALUE

PROUD HOST:



World Congress  
of Accountants 2010

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COMMENTS ON  
EXPOSURE DRAFT, PROPOSED REVISED INTERNATIONAL EDUCATION STANDARD, IES 6:  
ASSESSMENT OF PROFESSIONAL COMPETENCE

Specific Comments:

Question 1: Is the change in the scope of IES 6 to assessment across IPD and CPD appropriate?

Answer 1: Yes, the scope clearly covers broader and wider view of assessments that can be made throughout all career stages of a professional. It gives more explanation as to the activities and which stage the competency of a professional accountant can be assessed.

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

Answer 2: Yes, the different approaches improve clarity and provide options. This is consistent with the change in the focus of education and professional training i.e. from examination based to more experience based. Indeed, it is important to recognize the importance professional and soft skills in addition to the technical skills.

Question 3: Are the principles of assessment sufficient?

Answer 3: Yes, the principles of assessment are sufficient for member bodies to apply in order to assess varieties of activities and at the broader careers stages of a professional accountant. The detail explanations with examples provided by the explanatory materials provide guidance to member bodies in implementing the IES 6.

Question 4: Is the objective to be achieved by a member body, stated in the proposed revised IES6, appropriate?

Answer 4: Yes, the objective reflects the broader career stages where member bodies would apply the assessment process and the explanatory material provides guidance to member bodies in implementing IES 6.

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?

Answer 5: It appears that the criteria have been applied appropriately in determining the requirements.



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Question 6: Are there any terms within the proposed IES6 which require further clarification? If so, please explain the nature of the deficiencies.

Answer 6: All terms are clear.