**IAESB Exposure Draft International Education Standard 6
(April 2011)**

Assessment of Professional Competence

Response and Comments

from

The Institute of Certified Public Accountants in Ireland

July 2011

Comments on Exposure Draft - International Education Standard 6 (April 2011):

Assessment of Professional Competence

The comments and / or suggestions of the Institute of Certified Public Accountants in Ireland (CPA Ireland) are in sequence below with the Exposure Draft issued in April 2011.

The Institute of Certified Public Accountants in Ireland (CPA) is one of the main Irish accountancy bodies with in excess of 5,000 members and students working in 32 countries around the world. The Institute is active in the profession at national and international level participating in the Consultative Committee of Accountancy Bodies – Ireland – CCAB (I) and, together with other leading accountancy bodies, the Institute was a founding member of the International Federation of Accountants (IFAC). The Institute is also a member of the Fédération des Experts Comptables Européens (FEE), the representative body for the main accountancy bodies in 25 European countries.

Responses to questions 1 to 6 on pages 6 and 7 of the Exposure Draft.

Question 1. *Is the change in the scope of IES 6 to assessment across Initial Professional Development (IPD) and Continuing Professional Development (CPD) appropriate?*
Response 1. It is the view of this Institute that the scope the proposed IES 6 is appropriate.

Question 2. *Does the change accommodate the different approaches taken by professional accounting organisations?*
Response 2. The approach taken by this institute is accommodated within the draft IES.

Question 3: *Are the principles of assessment sufficient?*
Response 3. This Institute agrees with the principles included in the draft IES and suggests they should be expanded to explicitly include *consistency*. An example of a useful definition is contained in paragraph 2.2.3 of 'Assessment and Standards (December 2009)', which is published by the Irish Higher Education and Training Awards Council (HETAC) and is available for download via the following link: http://www.hetac.ie/docs/Assessment_and_Standards_2009%20Published.pdf.

Question 4. *Is the objective to be achieved by a member body, stated in the proposed revised IAS 6, appropriate?*
Response 4. This Institute agrees that the objective to be achieved is appropriate.

Question 5. *Have the criteria identified by the IASEB 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?*
Response 5. The introduction to IES 7 should include an explicit reference to the general principles of assessment, as described in IES 6. IES 6 includes a reference in its introduction to IES 7. Cross referencing would support consistency in the implementation of both standards.

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

Response 6.

i Competence / Professional Competence - There is a definition of competence in the IAESB Glossary of Terms. However, '*professional* competence' is extensively referred to throughout many of the IAESB publications (IESs, Practise Statements, etc) although no definition is provided. A definition of '*professional* competence' should be provided.

ii The sequence of assessments for reliability and validity should be consistent with one another, (see paragraphs A9 and A11 on pages 12 and 13). In paragraph A11 It is recommended that that the second bullet point be moved to the first bullet point. The new order will then be consistent with the order of written and workplace assessment in paragraph A9.

iii It is recommended that the wording of the second sentence in paragraph A13 be replaced to read, "Designers of assessment programs or activities should be aware of the possibility of bias and ensure that assessments are fair and without bias."

General Comments and Suggestions

Paragraph	Suggestions
2	Insert "as" after "education meets the requirements"
2	Replace "any" with "all" in "...and any other stakeholders"
2	Insert "the" after "learning" in ''...who support learning and development"
2	Replace "...development for professional accountants." with development of professional accountants, including IPD.
6	Replace "provides" with "helps to ensure" in "...provides confidence..."
7	Replace "that" with "whether" in "...through formal education, that aspiring..."
7	Replace "is" with "has been" in "... by the time IPD is completed."
8	Replace "that" with "whether" in "Member bodies shall monitor that..."
9	Replace "... apply the principles of reliability, validity, equity, ..." with "... apply all the principles of reliability, validity, consistency, equity, ..." (Consider this in the context of the response, above, to Question 3.
A3	Replace "is" with "has been" in "... by the time IPD is completed ..."
A9	Insert "that" after "ways" in "There are many ways assessment can be..."
A9	Insert "by" after "and" in "...levels of ability and providing training..."
A12	Replace "/" with "-" in "Cost/benefit..."
A14	Remove "its" in "...to increase its equity,"
A14	Replace "offering on-line examinations so that individuals without access to computers with high processing speed..," with "offering on-line examinations at selected locations so that individuals without access locally to computers with high processing speed..."
A14	Replace "... based on assumptions of cultural knowledge that..." with "...based on knowledge of cultural factors that ..."
A14	Replace "that" with "which" in "... the limited opportunities that..."
A18	Insert "all the" after "prioritizing" in "...prioritizing problems..."
A20	Replace "...of completion" with "...from employers on the completion"
A20	Delete "...by employers"

END