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Chief Executive: Eamonn Siggins

**Re: *Exposure Draft of Proposed International Education Standard 3 (Revised):
Initial Professional Development – Professional Skills (Revised)***

Dear Sir,

I am pleased to submit comments from the Institute of Certified Public Accountants in Ireland on the *Exposure Draft of Proposed International Education Standard 3 (Revised): Initial Professional Development – Professional Skills*.

Any queries arising may be addressed to myself, Paul Heaney, at pheaney@cpaireland.ie.

Sincerely,

Paul Heaney.
Director: Education & Training

IAESB Exposure Draft (July 2012)

International Education Standard 3

Initial Professional Development – Professional Skills

Response and Comments

from

The Institute of Certified Public Accountants in Ireland

October 2012

Response to, and Comments on, the IAESB's IES 3 Exposure Draft (July 2012) *Initial Professional Development – Professional Skills*

The comments and / or suggestions of the Institute of Certified Public Accountants in Ireland (CPA Ireland) are in sequence below with the Consultation Paper issued in July 2012.

The Institute of Certified Public Accountants in Ireland is one of the main Irish accountancy bodies with in excess of 5,000 members and students working in 40 countries around the world. The Institute is active in the profession at national and international levels participating in the Consultative Committee of Accountancy Bodies – Ireland – CCAB (I) and, together with other leading accountancy bodies, 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.

Question 1: *Do you support the definition of professional skills?*

Response 1: This Institute agrees with the definition of professional skills outlined in the draft IES.

Question 2: *Do you support the removal of General Education from this IES?*

Response 2: This Institute supports the IAESB's views on the importance of general education in the development of professional competence and also the proposal to remove any reference to general education from this education standard.

Question 3: *Is the objective to be achieved by an IFAC member body, stated in the proposed IES 3 (Revised), appropriate?*

Response 3: This Institute agrees with the spirit of the objective and suggests some modification to its wording. As currently written it may suggest or imply that the 'sole' objective of an IFAC member body is "...to provide aspiring professional accountants with the professional skills required to perform a role of a professional accountant." Member bodies have many other objectives.

Recommendation: Modify the wording of the objective to

- (a) "An objective of an IFAC member body is to ..." or
- (b) "The objective of an IFAC member body, with reference to this International Education Standard, is to..."

Question 4: *Do you agree with the adoption of a learning outcomes approach?*

Response 4: The adoption of a learning-outcomes approach is welcomed by this Institute. It will align the language associated with the IPD of professional accountants with that encouraged in the European Union and beyond through the Bologna and related processes. Additionally, this approach is becoming more common across academic and professional programme design.

Question 5: *Table A of the proposed IES 3 (Revised) provides learning outcomes for various competence areas of professional skills, are there any additional learning outcomes that you would expect from an aspiring professional accountant?*

Response 5: This Institute notes that the proposed IES 4 prescribes the learning outcomes to be demonstrated by the end of the initial professional development for professional values, ethics and attitudes and considers the number of references to IES 4 in the proposed IES 2 as being appropriate. There are no additional learning outcomes for professional skills that this Institute would recommend. However, a modification to Competence Area (a) (i) follows. The suggestion is: replace “Research and evaluate ...” with “Research, evaluate and analyse ...” Although inferred in the wording used, this Institute considers that higher order analytical skills should be explicit in the learning outcomes.

Question 6: *For Table A of the proposed IES 3 (Revised) are there any learning outcomes that you do not think are appropriate?*

Response 6: No, all the learning outcomes are appropriate

Question 7: *Are the minimum levels of proficiency included in the proposed IES 3 (Revised) appropriate for each professional skills competence area?*

Response 7: This Institute recognises that the levels of proficiency indicated are the minimum levels that must be achieved. However, it is of the view that having one level for each competence area may be limiting, given that within each competence area there are several learning outcomes. For example with regards to Competence Area (d), this Institute would suggest that learning outcome (ii) should be at an advanced level of proficiency.

Question 8: *Overall, are the requirements clear and appropriate? If not what changes would you like to see?*

Response 8: The requirements with respect to learning outcomes, review of professional accounting education programmes, and assessments are clear and appropriate.

Question 9: *Do you anticipate any impact or implications for your organization, or organizations with which you are familiar, in implementing the new requirements included in this proposed revised IES 3 (Revised)?*

Response 9: This Institute has already adopted a learning-outcomes approach to the initial professional development of aspiring professional accountants. The regular review of its education programme and assessment methodologies is an essential part of the Institute’s quality assurance processes and, therefore, no implications arising from the adoption of this proposed IES are anticipated.

Question 10: *Are there any additional explanatory paragraphs needed to better explain the requirements of the proposed IES 3 (Revised)?*

Response 10: Additional explanatory paragraphs are not required.

Question 11: *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?*

Response 11: The objective, as stated in the standard may infer that IFAC member bodies have only one objective. This Institute suggests that the objective be reworded - please see Response 3 on the previous page.

Question 12: Are there any terms within the proposed IES 3 (revised) which require further clarification? If so, please explain the nature of the deficiencies.

Response 12: Please see page 13, Competence Area (b) Learning Outcome (i) “Apply the principles of lifelong learning”. As IES 3 relates to initial professional development, the application of the principles of lifelong learning may be difficult to measure and assess. Some clarification on this would be of assistance to IFAC member bodies.

Miscellaneous Suggestions

Page 13	Competence Area (b) Learning Outcome (ii)	Suggest – replace “plan” with “devise, and propose as appropriate,”.
Page 13	Competence Area (c) Learning Outcome (i)	Suggest – replace comma after “teamwork” with “in”.
Page 13	Competence Area (c) Learning Outcome (v)	Insert full-stop after “environment”.
Page 14	Competence Area (d) Learning Outcome (i)	Suggest – replace “ ... and within the prescribed deadlines.” With “ ... and deliver the agreed outcomes within the prescribed deadlines.”
Page 15	A4	<ol style="list-style-type: none"> 1. Replace comma after “economics” with a full-stop. 2. Replace lower-case ‘c’ with uppercase ‘C’ in “competence areas within professional skills ...”. 3. Replace “... organizational skills: and competence areas ...” with “... organizational skills. Competence areas ...”. 4. Replace “... ethical principles and professional scepticism ...” with “... ethical principles, professional scepticism ...”.
18	Foundation	Suggest – replace “ <i>Learning outcomes focus on:</i> ” with “ <i>Learning outcomes will focus on the ability to:</i> ”
18	Foundation	Suggest – replace “ <i>Defining, explaining, summarizing, and interpreting...</i> ” in first bullet with “ <i>Define, explain, summarize, and interpret ...</i> ”
18	Foundation	Suggest – replace “ <i>Performing...</i> ” in second bullet with “ <i>Perform...</i> ”
18	Foundation	Suggest – replace “ <i>Recognizing...</i> ” in third bullet with “ <i>Recognize...</i> ”
18	Foundation	Suggest – replace “ <i>Solving problems and referring...</i> ” in fourth bullet with “ <i>Solve problems and refer...</i> ”
18	Foundation	Suggest – replace “ <i>Providing...</i> ” in fifth bullet with “ <i>Provide...</i> ”
18	Intermediate	Suggest – replace “ <i>Learning outcomes focus on:</i> ” with “ <i>Learning outcomes will focus on the ability to:</i> ”
18	Intermediate	Suggest – replace “ <i>...applying, comparing and</i>

		<i>analyzing...</i> in first bullet with <i>...apply, compare and analyze...</i>
18	Intermediate	Suggest – replace <i>“Combining...”</i> in second bullet with <i>“Combine...”</i>
19	Intermediate	Suggest – replace <i>“Applying...”</i> in third bullet with <i>“Apply...”</i>
19	Intermediate	Suggest – replace <i>“Assessing...”</i> in fourth bullet with <i>“Assess...”</i>
19	Intermediate	Suggest – replace <i>“Presenting information and explaining ideas in a clear manner, using oral and written communications to accounting and non-accounting stakeholders”</i> in the fifth bullet with <i>“Use written and oral communications skills to present information and explain ideas in a clear manner to both accounting and non-accounting stakeholders.”</i>
19	Advanced	Suggest – replace <i>“Learning outcomes focus on:”</i> with <i>“Learning outcomes will focus on the ability to:”</i>
19	Advanced	Suggest – replace <i>“Selecting and integrating...”</i> in first bullet with <i>“Research, select and integrate...”</i>
19	Advanced	Suggest – replace <i>“Integrating...”</i> in second bullet with <i>“Integrate...”</i>
19	Advanced	Suggest – replace <i>“Making judgments...”</i> in third bullet with <i>“Make judgments...”</i>
19	Advanced	Suggest – replace <i>“Anticipating, consulting appropriately and developing...”</i> in fourth bullet with <i>“Anticipate, consult appropriately and develop...”</i>
19	Advanced	Suggest – replace <i>“Consistently presenting and explaining relevant information in a persuasive manner to a wide range of stakeholders”</i> in the fifth bullet with <i>“Present and explain, in a persuasive manner, relevant information tailored to the prior technical knowledge of groups of stakeholders.”</i>
19	Mastery	Suggest – replace <i>“Learning outcomes focus on:”</i> with <i>“Learning outcomes will focus on the ability to:”</i>
19	Mastery	Suggest – replace <i>“Integrating...”</i> in the first bullet with <i>“Integrate...”</i>
19	Mastery	Suggest – replace <i>“Acting...”</i> in the second bullet with <i>“Act...”</i>
19	Mastery	Suggest – replace <i>“...profession by behaving...”</i> in the second bullet with <i>“profession and behave at all times ...”</i>
19	Mastery	Suggest – replace <i>“Communicating...”</i> in the fourth bullet with <i>“Communicates ...”</i>

END