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**Proposed Revised International Education Standard IES 1, Entry Requirements  
to Professional Accounting Education**

I'm Denise Juvenal this is pleased to have the opportunity to comment on this consultation for Proposed Revised International Education Standard IES 1, Entry Requirements to Professional Accounting Education, this is my individual commentary for International Accounting Education Standards Board – IAESB/IFAC.

**Guide for Respondents**

***Request for General Comments***

The IAESB welcomes comments on all matters addressed in this proposed IES 1 (See APPENDIX 1). Comments are most helpful when they refer to specific paragraphs, include the reason for the comments and, where appropriate, make specific suggestions for any proposed changes to wording to enable the IAESB to fully appreciate the respondent's position. Where a respondent agrees with proposals in the exposure draft (especially those calling for a change in current practice), it will be helpful for the IAESB to be made aware of this view.

***Request for Specific Comments***

The IAESB is particularly interested in comments on the matters set out below:

The requirement of the extant IES 1 states that entry requirements to a program of professional accounting education leading to membership of an IFAC member body should be at least equivalent to that for admission into a recognized university degree or its equivalent. The IAESB supports the need for entry requirements to professional accounting education while ensuring that the IESs are principles-based and leading to the development of a competent professional accountant. As a result, the IAESB is proposing a requirement (Paragraph 7) for IFAC member 7 bodies to prescribe entry requirements based on the principle of allowing flexible access to professional accounting education. The IAESB states that entry requirements shall be specified so that entrants have a reasonable chance of successfully completing their professional accounting education, while not putting in place excessive barriers to entry.

**Question 1: Is the requirement in Paragraph 7 clear, particularly the concept of “a reasonable chance of successfully completing” balanced with “not putting in place excessive barriers to entry”? If not, what changes would you suggest?**

The proposed IES 1 also includes requirements for IFAC member bodies to: explain the rationale for their specified entry requirements (paragraph 8); and make relevant information publicly available to help individuals assess their own chances of successfully completing professional accounting education (paragraph 9). Requirements in paragraphs 8 and 9 clarify the obligations that IFAC member bodies have in specifying entry requirements for professional accounting education and acknowledge the responsibility of the individual to assess chances of successfully completing professional accounting education.

I observed that the objective of this IES “is to protect the public interest by establishing fair and proportionate entry requirements that help individuals considering professional accounting education make appropriate career decisions pg 10 number 6.”

I didn't understand the number 7 pg 10 that described “not putting in place excessive barriers to entry”, considering the objective, I think that if IAESB elaborated issue for protect must be included this position because many learn of accounting will be in the future for internet for time.

In the same aspect some Masters is make in internet for period if this consideration isn't included with will be make control in around the world about training and learn in the regulators in the diversity universities around the world. I agree with this proposal but I think the point is very important for great changes that occurred in training and learning in accountability, see point A2 page 11.

**Question 2: Do you envisage any difficulties in complying with the requirements of IES 1? If so, how would you propose addressing them?**

No, I think that control is more difficulty with the requirements, is very important observed as the regulators in your jurisdictions make this procedure for inspection in the universities principally.

**Question 3: What is the impact in implementing the requirements of IES 1 to your organization?**

**The Explanatory Materials section provides further explanation on the Scope, Objective and Requirements of IES 1.**

The impact in implementing is relation organization that makes training, I think, and tis specific point don't occurred in many companies. The local training don't included the aspect for increase and development the structure for study in accountability, I observed that for some organization must be authorization of a regulator in jurisdiction of country.

**Question 4: Are the Explanatory Materials sufficiently clear and comprehensive? If not, what changes do you suggest?**

**The proposed IES 1 has also been redrafted according to the guidelines provided in the IAESB Drafting Conventions.**

Yes, I suggested that included information that this observations depends of others International Standards elaborated for IFAC's Board, for the users don't make others interpretations about others regulators, I don't know.

**Question 5: Is the objective to be achieved by a member body, stated in the proposed revised IES 1, appropriate?**

Yes, the objective is appropriate, I think that observed will be makes the commission for don't have problems and questions in relations practical experience and continuing professional development, as too the discussion paper IES 5 pg 12 point A2 about practical experience.

**Question 6: 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?**

I don't know in this case if every member of other countries has all specifications for that IAESB-IFAC described in this Standard in relation to a requirement point A6 – A9 for in the future decided and comments about this subject.

I think that is very important the IFAC's Board observed if the members had structured, if not must integrated knowledge and training for attending this proposal for members IAESB, because this point is very complex.

**Question 7: Are there any terms within the proposed IES 1 which require further clarification? If so, please explain the nature of the deficiencies.**

I think that must be observed: the training for members, the culture and knowledge in relation to members for applying this proposal, and the control that will be adopted principally in the universities to guarantee high quality of application of these standards.

***Comments on Other Matters***

***Translations***—Recognizing that many respondents intend to translate the final IESs for adoption in their own environments, the IAESB welcomes comment on potential translation issues noted in reviewing the proposed IES 1.

The translations have to be made for Institutes of Audit of the countries with authorization from IFAC - IES.

***Developing Nations***—Recognizing that many developing nations have adopted or are in the process of adopting the IESs, the IAESB invites respondents from these nations to comment, in particular, on any foreseeable difficulties in applying the proposed IES 1 in a developing nation environment.

I agree, but I think that is very important the Associations of Accountants to integrate the opinion and send for IFAC-IES your comments about the process of adopting for this issue.

***Effective Date***—Recognizing that proposed IES 1 is a revision of extant IES 1, the IAESB believes that an appropriate effective date for the standard would be 12-15 months after approval of the final revised standard. The IAESB welcomes comment on whether this would provide a sufficient period to support effective implementation of the final IES 1.

If the effective date for IES for financial statements for periods ending on or after December 2013, I don't know if is time for date, must be considered for observations for ethical in the education and your application for universities.

Thank you for opportunity for comments this proposal, if you have questions don't hesitate contact to me, [rio1042370@terra.com.br](mailto:rio1042370@terra.com.br).

Best Regards,

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