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Individual Commentary

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Proposed Framework for International Education Standards (2014)

09 November, 2014

I am Denise Juvenal this is pleased to have the opportunity to comment on this consultation of the International Education Standard - Proposed Framework for International Education Standards (2014), this is my individual commentary. I agree with this exposure draft.

I think that is important to observe the high quality for universities and for professionals, because this point is very complex, considering the procedures, laws, market, regulators and organizations around the world, so, for this point the training is fundamental, for reduce the divergence; for improve the monitoring in each region and the integration the cooperation in the organizations around the world.

In this fact, I suggest for the Board's, if agrees, that contact regional and key international regulators for monitoring this process, because great projects are developed in the principal key international regulators, for attend this point, as for example: IASB¹, IFAC² and IOSCO³.

Therefore, the study in accounting is the priority for many international, regional and national regulators, the application of international standards around the world is

¹ <http://www.ifrs.org/IFRS-Research/Pages/IFRS-Research-Centre.aspx>

² <http://www.ifac.org/mosaic> and <http://www.ifac.org/global-knowledge-gateway>

³ <http://www.iosco.org/news/pdf/IOSCONEWS356.pdf>

the principal point independent private or public sector, so, the quality of learning for all users of the information in accounting is fundamental for development of International Standards and for research in accounting, I do not know. So, I do not want to describe that control can be one option but, I think that is better to have the monitoring and integration helpful in the organizations for reduce the impact of application of the high quality of learning in accounting for do not have problems in the implementation.

Guide for Respondents

Request for General Comments

The IAESB welcomes comments on all matters addressed in this proposed Framework for International Education Standards (See Appendices 1 and 2). 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:

Question 1: The IAESB is proposing to include the following definition of professional accountant in the updated Framework.

A professional accountant is an individual who achieves, demonstrates, and maintains professional competence in accountancy and who is bound by a code of ethics. Is the definition of a professional accountant appropriate for users of the IESs? If not, please explain.

Yes, I agree that the definition of a professional accountant appropriate for users of the IES.

Question 2: The IAESB is proposing to include the following definition of general education in the updated Framework.

General education is a broad-based education through which fundamental knowledge, skills, and attitudes are developed.

Is the definition of general education appropriate for users of the IESs? If not, please explain.

Yes, I think that the definition of general education appropriate for users of the IES.

Question 3: As indicated in the IAESB's Terms of Reference, the Board's authoritative documents are those pronouncements that are subject to due process for their development (See DUE PROCESS AND WORKING PROCEDURES—March 2010 for IAESB's due process).

The extant Framework is an authoritative pronouncement, meaning it establishes requirements for which IFAC member bodies must comply. Because the proposed draft of the Framework does not include any requirements and its primary purpose is to describe the learning concepts underpinning the IESs, the IAESB is proposing the revised Framework be non-authoritative. Do you agree with this change? If not, why?

Yes, I agree with this change in relation the IAESB propose the revised Framework be non-authoritative.

Question 4: Is the updated Framework clear and easy to understand? If not, please explain.

Yes, The updated Framework is clear and easy to understand.

Question 5: Does the updated Framework appropriately align with the recently revised IESs (See <https://www.ifac.org/sites/default/files/publications/files/Handbook-of-International-Education-Pronouncements-2014.pdf>)? If not, what gaps or differences should be addressed?

Yes, the updated Framework appropriately align with the recently revised IESs.

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

I think that there are not other terms within the Framework which require further clarification. I suggest for the Board's, if agrees, that observe the principal aspects in relation the education around the world for bachelors in accounting, in this moment the quality of learning is very important for professors, students, directors in the universities.

However, I understand that the deficiencies for education are very complex, depending of region around the world. For this point, I suggest that contact the regional regulators and key international regulators for to know what the countries are

elaborating for reduce the problems for learning in accounting. So, I believe that for this point the IAESB could have idea what are mechanisms that need to do for implementation of Framework around the world, because the accounting studies includes very different matters, for attend public and private sectors.

Question 7: Are there any other learning concepts relevant to the IESs that should be added to the Framework? If yes, please describe the concepts that should be added.

I think that there are not other learning concepts relevant to the IESs that should be added to the Framework.

Thank you for opportunity for comments this proposal, if you have questions do not hesitate contact to me, rio1042370@terra.com.br.

Yours,

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