Comments on IES 3, *Initial Professional Development: Professional Skills*

The following comments on IES 3 (Revised), *Initial Professional Development – Professional Skills*, were prepared by a committee of the International Association for Accounting Education and Research (IAAER). While this does not constitute an official position of IAAER, it is endorsed by the following members of the IAAER Executive Committee: Paul de Lange (Australia), Martin Hoogendoorn (The Netherlands), Bryan Howieson (Australia), Linda Kidwell (USA), Anne Loft (Denmark/Sweden), Gary Sundem (USA), and Themin Suwardy (Singapore).

General Comment: The committee applauds the IAESB's move to competence-based education standards. Although many professional skills are hard to measure, they are critical to professional competence. It is especially difficult to specify a level of proficiency in various skill areas and then to measure the proficiency of aspiring professional accountants against that required level, but it is important to try. We hope that, by specifying the competences and the required level of proficiency in each, the IAESB will generate research and guidance to help member bodies implement this standard.

Question 1: We support the definition of professional skills.

Question 2: The removal of general education requirements is appropriate because it is an input, not an output or competence, measure. Yet, like the IAESB, we believe that general education creates important competences. To make this explicit, we recommend an addition to learning objective (i) in the Intellectual competence area to read as follows: "Research and evaluate information from a variety of sources and perspectives, including the liberal arts and sciences, and draw appropriate conclusions."

Question 3: Yes, the objective is correct.

Question 4: We agree with a learning outcomes approach. It is consistent with current educational philosophies and practices and with most accreditation policies and procedures in higher education.

Questions 5 & 6: In the Intellectual competence area, there is nothing about methods of reasoning, although it is probably implied by problem solving. However, you might consider an additional learning outcome such as "Use both deductive and inductive reasoning to develop and apply judgments."

Also in the Intellectual competence area, learning outcome (ii) reads "Identify, evaluate, and recommend. . ." We think that "recommend" is not really an intellectual competence and suggest replacing it with "develop."

The remaining learning outcomes cover the important skills; there are none that should be deleted.

Question 7: Minimum proficiency levels are especially hard to specify for professional skills. We believe that the advanced level is appropriate for intellectual skills and intermediate for all the others.

Question 8: The requirements are clear and appropriate.

Question 9: We are not an organization that will be charged with implementing the requirement. Nevertheless, we believe that assessment of professional skills will be difficult for most member bodies, but it is necessary. Developing output-based, competency assessment methods will take time, but it is an important and necessary step.

Question 10: We believe explanatory material paragraph A4 might be confusing even though it is stated correctly. Starting the second sentence with "Examples of competence areas. . ." rather than simply "Competence areas. . ." would make it clearer. You might also want to add "examples of" before "competence areas" in the rest of the paragraph. The way it stands, some readers may interpret the word "include" to imply a comprehensive list.

There are no additional explanatory paragraphs needed.

Question 11: The three criteria are appropriate. Every requirement in the proposed standard meets all three criteria. This is necessary, though not necessarily sufficient, to promote consistency in implementation by member bodies.

Question 12: There is one term that we recommend changing. Under (d) Organizational, (i) we suggest replacing "methodologies" with "methods." Although methodology can refer to a series of methods, we believe "methods" is more correct here.