



## **SUMMARY OF COMMENTS ON IES 3 EXPOSURE DRAFT**

We welcome the changes proposed in the exposure draft and agree that they spell better outcome of accountants' training. Looking at proposed revisions on IES 3 alongside IESs 2 and 4 exposure drafts there is consistency, clarity and conceptual flow. Competence areas fit well in the general industry expectation of professionals.

This is a joint response from the Institute of Certified Public Accountants of Kenya (ICPAK) and Kenya Accountants and Secretaries National Examination Board (KASNEB). These are the two bodies responsible for development and regulation of accountancy in Kenya.

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