

# Proposed International Education Standard – (IES) 3:

## Initial Professional Development – Professional Skills

### Request for Specific Comments

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

The IAESB is proposing to define professional skills as the intellectual, personal, interpersonal, communication, and organizational skills that a professional integrates with technical competence and professional values, ethics, and attitudes to demonstrate professional competence.

#### 1. Do you support the definition of professional skills?

*We support the newly proposed definition of Professional Skills, as it incorporates some of the key elements necessary for the development of professional skills.*

The extant IES 3 prescribed general education as a mandatory component of developing professional skills. The IAESB views general education as important to the development of professional competence. General education is, however, often undertaken outside a professional accounting education program and has therefore deleted any reference to general education within the proposed IES 3 (Revised). The IAESB does recognize the need for general education in the development of the aspiring professional accountant and has used the Framework (2009) document to highlight the importance of general education as a component of IPD.

#### 2. Do you support the removal of General Education from this IES?

*We fully support the removal of General Education from the IES. Whilst we recognise the importance of general education for aspiring professional accountants, in the UK, the acquisition of a general education takes place earlier in the education system (or occasionally concurrently) and is delivered by school, and/or Further and Higher Education institutions. Therefore the requirement to integrate this content into a learning programme for professional accountants would not be appropriate for the UK.*

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

*We feel that the proposed objective is appropriate in principle, but feel that the term 'professional accountant' is not reflective of the broad spectrum of accounting professionals, such as those working at technician level. The IFAC standards must be able to be practically applied to professionals working at all levels of the accounting profession, including technician level. We understand that IFAC has debated this issue and that there is currently no agreed definition of the term "professional accountant". We would urge IFAC to continue to work on this issue, as it is important that people working at all levels within the accounting profession are properly trained, regulated and supported. It is therefore essential that the IESs' explicitly cover accounting technicians to ensure that technician level education is appropriate across IFAC member bodies.*

The IAESB has decided to adopt a learning outcomes approach to describing professional competence in the proposed IES 3 (Revised), rather than prescribing a list of skill areas as provided in the extant IES 3. The learning outcome approach is consistent with current good practice in skills development work and with the IAESB's principles based approach. The requirement of the extant IES 3 on skills (a list of topic areas) has been replaced with a requirement in the proposed IES 3 (Revised) that specifies the learning outcomes and minimum proficiency levels. The IAESB believes that this will help IFAC member bodies to clearly define the required outcomes of their professional accounting education programs.

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

*We fully support the move to a learning outcomes approach as this is entirely consistent with ensuring technical competency at the point of completion of a qualification or learning period. The technical competency model is one which AAT has fully adopted and believes to be absolutely appropriate for ensuring that learning outcomes translate into competent and employable technicians.*

IESs 2, 3 and 4 cover the professional competence required of aspiring professional accountants upon completion of their professional accounting education program.

**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?**

*We feel that Table A is an appropriate list of learning outcomes for aspiring accounting professionals at all levels, although we feel the levels cited are not always appropriate (see response below).*

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

*It is important that all of the objectives and outcomes are appropriate and achievable for all levels of accounting professionals, including accounting technicians.*

*There are however aspects of the learning outcomes that we do not feel are appropriate for those training at the lower levels. IFAC member bodies who have technician level accounting programs will need to consider the learning outcomes specified and make appropriate adaptations.*

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

*Table A currently proposes the minimum level of proficiency as either Intermediate or Advanced. Whilst these levels would be appropriate for the higher levels of our qualifications, we must recognise that at the lower levels, which are equally valid in terms of the journey towards professional status, these would be inappropriately matched. The IES should recognise that member bodies work with a wide range of accounting professionals who are on a journey, and will not automatically start at the intermediate or advanced levels.*

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

*The requirements are clear. With regards to the appropriateness we would refer back to answers given to questions 5,6 & 7.*

**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)?**

*AAT students are on learning programmes ranging from UK Level1 to Level 4. It is fundamental to our objectives and ethos, that we continue to enable access for all to both our qualifications and to the accounting profession as a whole. IFAC member bodies with technician level programs will need to consider making appropriate adaptations.*

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

*We feel it would be useful to include a paragraph which recognises the range of levels across which IFAC member bodies are working, and that the minimum levels of competence should be applied as appropriate to those levels.*

The proposed IES 3 (Revised) has also been redrafted according to the guidelines provided in the IAESB Drafting Conventions.

- 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?**

Yes

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