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Technical Manager
International Accounting Education Standards Board
International Federation of Accountants
277 Wellington Street West
Toronto Ontario Canada M5V 3H2

Comment on "A Consultation Paper on the Revision of
International Education Standards 8"

Dear Sir

Thanks for the opportunity to comment on "A Consultation Paper on the Revision of
International Education Standards 8."

Question J

Are there any other areas you consider to be specific issues that you would like the
IAESB to consider as part of its revision of IES 8 ?

Comment

Paragraph 29 (b) "hold undergraduate degree, or its equivalent" should be deleted.
In Japan C. P. A. examination opens the door to all persons irrespective of educational
background. It is fair system. Competence for audit professionals and educational
background do not correlate to each other.

Very truly yours

Takeshi Imamura