

Maintaining the Relevance of Initial Professional Development in a Changing World

The Value of Implementation Support Material

The experience in implementation of International Education Standards (IES) varies across countries and regions, partly due to legislative and other jurisdictional differences. As part of its mandate, the International Accounting Education Standards Board (IAESB) develops various implementation support material to provide guidance applicable across various jurisdictions and aid in successful IES implementation. Implementation support material provides critical guidance in the implementation of the IES.

The IES and related implementation support material can be broadly categorized into two groups: Initial Professional Development (IPD)—professional accounting education, practical experience, and assessment—and Continuous Professional Development (CPD).

Unlike in CPD, where the primary drivers are professional accountancy organizations, IPD can involve additional players and stakeholders, including government agencies and universities. In Kenya, for example, IPD for aspiring professional accountants is provided by the Kenya Accountants and Secretaries National Examinations Board (KASNEB), a state corporation, while CPD is provided by the Institute of Certified Public Accountants of Kenya (ICPAK), an IFAC member organization.

Both KASNEB's and ICPAK's authority were established under the Accountants

Act of the Laws of Kenya. By law, KASNEB's mandate incorporates curriculum development for professional accountancy education, examination administration, and training institutions accreditation. In undertaking this mandate, KASNEB consults with ICPAK and other stakeholders. As a legal requirement, ICPAK is represented on the KASNEB and KASNEB is represented on the ICPAK Council.

Different operating and jurisdictional environments expose IPD providers to potential implementation challenges. In the East African region, for instance, implementation challenges to the IPD process include:

- differences in education systems;
- emerging areas of competence required of professional accountants, including information and communications technology and public sector accounting;
- unique ethical dilemmas; and
- practical experience requirements.

To address these challenges, KASNEB references various implementation support material issued by the IAESB.

One of the areas where support material has been particularly important is in establishing entry requirements to the Kenya's Certified Public Accountants program. KASNEB admits aspiring professional accountants from the East African community—Burundi, Rwanda, Tanzania, Uganda, and South Sudan—



The Personal Perspectives series presents IAESB members', technical advisors', and other stakeholders' visions on challenges affecting aspiring and current professional accountants' learning and development.

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where the secondary education system is different from that in Kenya.

In consultation with ICPAK, KASNEB determines the most appropriate entry requirement for each of the countries in compliance with International Education Standard (IES) 1, *Entry Requirements to Professional Accounting Education Programs*. IES 1 requires that only those with a reasonable chance of successfully completing the professional accounting education program be admitted, while

“The new education system in Kenya has a focus on formative assessment, with emphasis on continuous assessment and a demonstration of achievement of competencies at each level of learning. The previous system featured more of summative assessment represented by end of learning examinations. The qualification path for professional accountancy examinations are expected to be aligned with this new dispensation.”

— Erasto M. Ng’ang’a,
Examinations Manager,
KASNEB

not establishing excessive entry barriers.

Following a major curriculum review, KASNEB specifically referred to three IAESB implementation support publications as guides in establishing appropriate entry requirements for each member country:

- IES 1 Guidance Paper;
- IES 1 Perspectives; and
- IES 1 Illustrative Examples.

These three implementation support publications assisted KASNEB in identifying the relevant factors that impact program success and completion rates for each country. For instance, analysis of program completion rates based on routes of entry guided identification of the entry requirements that best guarantee program completion. In addition, the existence of part qualifications within an accounting

education program provides various exit routes, which enabled KASNEB to adopt a flexible entry requirement. Further, KASNEB was able to identify which program levels required school-based learning in order to enhance completion rates based on previous experience.

The implementation support publications also guided the KASNEB communications strategy on the revised curriculum, which addressed issues of cost, content, level, assessment methods, exit points, and the resource requirements. The entry requirements set by KASNEB provided a useful guide to other examination bodies in East Africa.

Kenya’s entire education system, including primary, tertiary, professional, and university levels, shifted in 2017 from a content-focused to a competency-focused system, with a concentration on learning outcomes. This shift is expected to trend regionally and beyond.

In anticipation of this change, KASNEB adopted a learning outcomes-based system that emphasizes achieving specific learning outcomes for each examination paper under the professional accounting education program. These specific learning outcomes are aligned with the learning outcomes prescribed under the IES for technical competence, professional skills, professional values, ethics, and attitude. Achievement of learning outcomes was assessed through a combination of both examinations and practical experience.

Although the revised IESs provide for specific areas of competency, and IAESB’s *Guiding Principles for Implementing a Learning Outcomes Approach* provided fundamental assistance, transitioning to a learning

outcomes approach had inherent challenges. The lessons learned by KASNEB have since been shared with regional professional accountancy organizations.

One area that continues to prove challenging to KASNEB, and other accountancy organizations in the region based on informal feedback, is assessing learning outcomes for IES 4, *Initial Professional Development – Professional Values, Ethics and Attitudes*. IAESB has produced implementation support material on IES 4, including ethics education toolkits and video study guides, but has noted the need for additional material focusing on good practice examples on measuring learning outcomes for IES 4.

The [implementation support publications](#) that KASNEB used represents just a small sample of the materials issued by the IAESB that address implementation of IESs for IPD and CPD. These materials will be useful to all organizations and entities implementing IPD as they transition to a learning outcomes approach or make other changes and updates to accountancy education.

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This Personal Perspective article reflects the author’s personal views and are designed to stimulate further discussion within international accountancy education. The views expressed do not necessarily represent the view of the IAESB nor the author’s employers or affiliated organizations.