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—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

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.