

## Updated Inventory of IAESB Guidance Materials (with monitoring responsibilities) – July 2018

| Item                                     | Existing Support Material Title   | URL reference   | Format                  | Responsibility                 | Recommendation<br>(Remove/ Replace/<br>Refresh/ Keep) |
|--|---|---|-------------------------|--------------------------------|---|
| <b>International Education Standards</b> |   |   |                         |                                |   |
| Overview                                 | The Importance of Professional Accounting Education and the Impact of IESs (2015)   | <a href="http://www.ifac.org/publications-resources/importance-professional-accounting-education-and-impact-ies">http://www.ifac.org/publications-resources/importance-professional-accounting-education-and-impact-ies</a>             | Video                   | Chris Austin /<br>David McPeak | Keep  |
|  | An Overview of the International Education Standards (2015)                         | <a href="http://www.ifac.org/publications-resources/overview-international-education-standards">http://www.ifac.org/publications-resources/overview-international-education-standards</a>   | Video                   | Chris Austin /<br>David McPeak | Keep  |
|  | Summary of Changes Resulting from IES Revision Project (2015)                       | <a href="http://www.ifac.org/publications-resources/summary-changes-resulting-ies-revision-project">http://www.ifac.org/publications-resources/summary-changes-resulting-ies-revision-project</a>                                       | PowerPoint Presentation | David McPeak                   | Refresh & Keep  |
|  | Update: Completion of the International Education Standards Revision Project (2014) | <a href="http://www.ifac.org/system/files/publications/files/iaesb-ies-revision-spotlight-on-project_0.pdf">http://www.ifac.org/system/files/publications/files/iaesb-ies-revision-spotlight-on-project_0.pdf</a>                       | PDF                     | David McPeak                   | Refresh when revised IES 7 is released                |
|  | International Education Standards Brochure (2015)                                   | <a href="http://www.ifac.org/system/files/publications/files/IAESB-International-Education-Standards-Brochure.pdf">http://www.ifac.org/system/files/publications/files/IAESB-International-Education-Standards-Brochure.pdf</a>         | PDF                     | David McPeak                   | Refresh when revised IES 7 is released                |
|  | International Professional Development Brochure (2014)                              | <a href="http://www.ifac.org/system/files/publications/files/iaesb-initial-professional-development-brochure-2014.pdf">http://www.ifac.org/system/files/publications/files/iaesb-initial-professional-development-brochure-2014.pdf</a> | PDF                     | David McPeak                   | Keep  |

| Item   | Existing Support Material Title  | URL reference   | Format  | Responsibility                          | Recommendation<br>(Remove/ Replace/<br>Refresh/ Keep) |
|--|--|---|---------|---|---|
|  | Overview of the International Accounting Education Standards Board (Indonesian; 2017)                        | <a href="http://www.ifac.org/publications-resources/sekilas-tentang-international-accounting-education-standards-board">http://www.ifac.org/publications-resources/sekilas-tentang-international-accounting-education-standards-board</a>       | Video   | Dr. Sidharta Utama & Dr. Lindawati Gani | Keep  |
|  | Overview of the International Accounting Education Standards Board (Spanish; 2017)                           | <a href="http://www.ifac.org/publications-resources/una-introduccion-al-consejo-de-normas-internacionales-de-formacion-en">http://www.ifac.org/publications-resources/una-introduccion-al-consejo-de-normas-internacionales-de-formacion-en</a> | Video   | Dr. Blanca Tapia & Dr. Sylvia Meljem    | Keep  |
|  | IAESB Standards Development Process  | <a href="http://www.ifac.org/publications-resources/iaesb-standards-development-process">http://www.ifac.org/publications-resources/iaesb-standards-development-process</a>   | webcast | Sarah Jakubowski & Greg Owens           | Keep  |
| IES 1, Entry Requirements To Professional Accounting Education Programs (2014) | Guidance Paper On IES 1, Entry Requirements To Professional Accounting Education Programs (2016)             | <a href="https://www.ifac.org/system/files/publications/files/Guidance-Paper-IES-1-Sept-2016.pdf">https://www.ifac.org/system/files/publications/files/Guidance-Paper-IES-1-Sept-2016.pdf</a>   | PDF     | Prof. Elizabeth Gammie                  | Keep  |
|  | Frequently Asked Questions On IES 1, Entry Requirements To Professional Accounting Education Programs (2016) | <a href="https://www.ifac.org/system/files/publications/files/FAQ-on-IES-1-Sept-2016.pdf">https://www.ifac.org/system/files/publications/files/FAQ-on-IES-1-Sept-2016.pdf</a>   | PDF     | Prof. Elizabeth Gammie                  | Keep  |
|  | Illustrative Example On IES 1, Entry Requirements To Professional Accounting Education Programs (2016)       | <a href="https://www.ifac.org/system/files/publications/files/Illustrative-Example-IES-1-Sept-2016.pdf">https://www.ifac.org/system/files/publications/files/Illustrative-Example-IES-1-Sept-2016.pdf</a>                                       | PDF     | Prof. Elizabeth Gammie                  | Keep  |

| Item  | Existing Support Material Title   | URL reference   | Format               | Responsibility                               | Recommendation<br>(Remove/ Replace/<br>Refresh/ Keep) |
|---|---|---|----------------------|--|---|
|   | <p>Perspectives On IES 1, Entry Requirements To Professional Accounting Education Programs:<br/><br/>What Do We Know About The Factors That Influence Success Or Failure Within A Professional Accounting Education Program? (2016)</p> | <p><a href="https://www.ifac.org/system/files/publications/files/Perspectives-on-IES-1-Sept-2016.pdf">https://www.ifac.org/system/files/publications/files/Perspectives-on-IES-1-Sept-2016.pdf</a></p>  | <p>PDF</p>           | <p>Prof. Elizabeth Gammie</p>                | <p>Keep</p>   |
|   | <p>Recognition of Pre-Certification Education Providers by IFAC Member Bodies (2002)</p>  | <p><a href="http://www.ifac.org/publications-resources/iep-1-recognition-pre-certification-education-providers-ifac-member-bodies">http://www.ifac.org/publications-resources/iep-1-recognition-pre-certification-education-providers-ifac-member-bodies</a></p>  | <p>Word Document</p> | <p>David McPeak</p>                          | <p>Remove/ consider replacing</p>                     |
|   | <p>Slide Presentation of IES 1 and Speaking Notes (2015)</p>  | <p><a href="http://www.ifac.org/system/files/publications/files/IES-1-Entry-Requirements-.pdf">http://www.ifac.org/system/files/publications/files/IES-1-Entry-Requirements-.pdf</a><br/><br/><a href="http://www.ifac.org/system/files/publications/files/IESs-Implementation-Support-Module-Notes-for-IES-1-.pdf">http://www.ifac.org/system/files/publications/files/IESs-Implementation-Support-Module-Notes-for-IES-1-.pdf</a></p> | <p>PDF</p>           | <p>Greg Owens &amp; David McPeak</p>         | <p>Refresh being finalized by SE&amp;C WG</p>         |
| <p>IESs 2-4<br/>IES 2, Initial Professional Development –</p> | <p>The Value Of Implementing A Learning Outcome Approach (2016)</p>   | <p><a href="https://www.ifac.org/system/files/publications/files/IAESB-The-Value-of-a-Learning-Outcomes-Approach.pdf">https://www.ifac.org/system/files/publications/files/IAESB-The-Value-of-a-Learning-Outcomes-Approach.pdf</a></p>  | <p>PDF</p>           | <p>Anne-Marie Vitale &amp; Isaac Njuguna</p> | <p>Keep</p>   |

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|--|---|---|--------|-----------------------------------|--|
| Technical Competence (2015)<br>IES 3, Initial Professional Development – Professional Skills (2015)<br>IES 4, Initial Professional Development – Professional Values, Ethics, And Attitudes (2015) | Guiding Principles For Implementing A Learning Outcome Approach (2016)  | <a href="https://www.ifac.org/system/files/publications/files/IAESB-Guiding-Principles-for-Implementing-a-Learning-Outcomes-Approach.pdf">https://www.ifac.org/system/files/publications/files/IAESB-Guiding-Principles-for-Implementing-a-Learning-Outcomes-Approach.pdf</a> | PDF    | Anne-Marie Vitale & Isaac Njuguna | Keep   |
|  | Staff Questions And Answers: Implementing A Learning Outcome Approach Based On The International Education Standards (2016) | <a href="https://www.ifac.org/system/files/publications/files/IAESB-Staff-Questions-and-Answers-Learning-Outcomes.pdf">https://www.ifac.org/system/files/publications/files/IAESB-Staff-Questions-and-Answers-Learning-Outcomes.pdf</a>                                       | PDF    | Anne-Marie Vitale / David McPeak  | Refresh –Anne-Marie Vitale to advise if additional FAQs are needed |
|  | Illustrative Example: Designing Curricula And Learning Outcomes For Qualifications That Cater To Business Needs (2016)      | <a href="https://www.ifac.org/system/files/publications/files/IAESB-Curriculum-Levels-Meeting-Business-Needs.pdf">https://www.ifac.org/system/files/publications/files/IAESB-Curriculum-Levels-Meeting-Business-Needs.pdf</a>   | PDF    | Anne-Marie Vitale & Isaac Njuguna | Keep   |
|  | Illustrative Example: Setting And Marking Examinations In A Professional Accounting Education Program (2016)                | <a href="https://www.ifac.org/system/files/publications/files/IAESB-Exam-Setting-and-Marking-Post-Board.pdf">https://www.ifac.org/system/files/publications/files/IAESB-Exam-Setting-and-Marking-Post-Board.pdf</a>   | PDF    | Anne-Marie Vitale & Isaac Njuguna | Keep   |
|  | Illustrative Example: Mapping An Existing Curriculum To Prescribed Learning Outcomes in IES 2 (2016)                        | <a href="https://www.ifac.org/system/files/publications/files/IAESB-Curriculum-Mapping-to-New-IES-Learning-Outcomes.pdf">https://www.ifac.org/system/files/publications/files/IAESB-Curriculum-Mapping-to-New-IES-Learning-Outcomes.pdf</a>                                   | PDF    | Anne-Marie Vitale & Isaac Njuguna | Keep   |
|  | Illustrative Example: Designing A Higher Education Program To Contribute To A Professional Accounting Qualification (2016)  | <a href="https://www.ifac.org/system/files/publications/files/IAESB-Higher-Education-Contributes-To-Professional-Qualification.pdf">https://www.ifac.org/system/files/publications/files/IAESB-Higher-Education-Contributes-To-Professional-Qualification.pdf</a>             | PDF    | Anne-Marie Vitale & Isaac Njuguna | Keep   |

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|------|--|---|--------|-----------------------------------|---|
|      | Illustrative Example: Addressing Governance Structure In Implementing A Learning Outcomes-Based Curriculum (2016)                  | <a href="https://www.ifac.org/system/files/publications/files/IAESB-Implementing-a-Stakeholder-Driven-Learning-Outcomes-Approach.pdf">https://www.ifac.org/system/files/publications/files/IAESB-Implementing-a-Stakeholder-Driven-Learning-Outcomes-Approach.pdf</a> | PDF    | Anne-Marie Vitale & Isaac Njuguna | Keep  |
|      | Illustrative Example: A Mentored Workplace-Based Learning Experience Program For Aspiring Professional Accountants (2016)          | <a href="https://www.ifac.org/system/files/publications/files/IAESB-Work-Based-Learning.pdf">https://www.ifac.org/system/files/publications/files/IAESB-Work-Based-Learning.pdf</a>   | PDF    | Anne-Marie Vitale & Isaac Njuguna | Keep  |
|      | Ethics Education Toolkit Videos (2015)   | <a href="http://www.ifac.org/publications-resources/ethics-education-toolkit-videos">http://www.ifac.org/publications-resources/ethics-education-toolkit-videos</a>   | Videos | David McPeak                      | Refresh – Consult whether content aligns with revised IESBA Code  |
|      | Ethics Education Toolkit Study Guides (2015)   | <a href="http://www.ifac.org/publications-resources/iaesb-ethics-education-toolkit-study-guides">http://www.ifac.org/publications-resources/iaesb-ethics-education-toolkit-study-guides</a>   | PDF    | David McPeak                      | Refresh – Consult whether content aligns with revised IESBA Code  |
|      | Approaches to the Development and Maintenance of professional Values, Ethics and Attitudes in Accounting Education Programs (2006) | <a href="http://www.ifac.org/system/files/publications/files/approaches-to-the-developme.pdf">http://www.ifac.org/system/files/publications/files/approaches-to-the-developme.pdf</a>   | PDF    | David McPeak                      | Remove – Need to align with extant IES 4, update literature review and findings and evaluate whether “good Practices” provided remain relevant in the current L&D environment |

| Item | Existing Support Material Title                       | URL reference  | Format | Responsibility            | Recommendation<br>(Remove/ Replace/<br>Refresh/ Keep) |
|------|---|--|--------|---------------------------|---|
|      | Slide Presentation of IES 2 and Speaking Notes (2015) | <a href="http://www.ifac.org/system/files/publications/files/IES-2-Technical-Competence-.pdf">http://www.ifac.org/system/files/publications/files/IES-2-Technical-Competence-.pdf</a> <a href="http://www.ifac.org/system/files/publications/files/IESs-Implementation-Support-Module-Notes-for-IES-2-.pdf">http://www.ifac.org/system/files/publications/files/IESs-Implementation-Support-Module-Notes-for-IES-2-.pdf</a>  | PDF    | Greg Owens & David McPeak | Refresh being finalized by SE&C WG                    |
|      | Slide Presentation of IES 3 and Speaking Notes (2015) | <a href="http://www.ifac.org/system/files/publications/files/IES-3-Professional-Skills-.pdf">http://www.ifac.org/system/files/publications/files/IES-3-Professional-Skills-.pdf</a><br><a href="http://www.ifac.org/system/files/publications/files/IESs-Implementation-Support-Module-Notes-for-IES-3-.pdf">http://www.ifac.org/system/files/publications/files/IESs-Implementation-Support-Module-Notes-for-IES-3-.pdf</a>   | PDF    | Greg Owens & David McPeak | Refresh being finalized by SE&C WG                    |
|      | Slide Presentation of IES 4 and Speaking Notes (2015) | <a href="http://www.ifac.org/system/files/publications/files/IES-4-Professional-Values-Ethics-and-Attitudes-.pdf">http://www.ifac.org/system/files/publications/files/IES-4-Professional-Values-Ethics-and-Attitudes-.pdf</a><br><a href="http://www.ifac.org/system/files/publications/files/IESs-Implementation-Support-Module-Notes-for-IES-4-.pdf">http://www.ifac.org/system/files/publications/files/IESs-Implementation-Support-Module-Notes-for-IES-4-.pdf</a> | PDF    | Greg Owens & David McPeak | Refresh being finalized by SE&C WG                    |

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|--|--|--|--------|---------------------------------------|--|
| IES 5, Initial Professional Development – Practical Experience (2015)                  | Slide Presentation of IES 5 and Speaking Notes (2015)                        | <a href="http://www.ifac.org/system/files/publications/files/IES-5-Practical-Experience-.pdf">http://www.ifac.org/system/files/publications/files/IES-5-Practical-Experience-.pdf</a><br><a href="http://www.ifac.org/system/files/publications/files/IESs-Implementation-Support-Module-Notes-for-IES-5-.pdf">http://www.ifac.org/system/files/publications/files/IESs-Implementation-Support-Module-Notes-for-IES-5-.pdf</a>                                   | PDF    | Greg Owens & David McPeak             | Refresh being finalized by SE&C WG   |
| IES 6, Initial Professional Development – Assessment of Professional Competence (2015) | Information Paper, Development And Management Of Written Examinations (2014) | <a href="http://www.ifac.org/system/files/publications/files/IAESB-Information-Paper-%28Revised%29.pdf">http://www.ifac.org/system/files/publications/files/IAESB-Information-Paper-%28Revised%29.pdf</a>  | PDF    | David McPeak                          | Refresh – Consult with member bodies to determine if these practices remain valid and relevant |
|  | Assessments Methods (2004)   | <a href="http://www.ifac.org/system/files/publications/files/iep-3-assessment-methods.PDF">http://www.ifac.org/system/files/publications/files/iep-3-assessment-methods.PDF</a>  | PDF    | Prof. Elizabeth Gammie & David McPeak | Apply the criteria for review on a test basis  |
|  | Accommodation of Candidates with Disabilities (2001)                         | <a href="http://www.ifac.org/system/files/publications/files/accommodation-of-candidates.pdf">http://www.ifac.org/system/files/publications/files/accommodation-of-candidates.pdf</a>  | PDF    | David McPeak                          | Remove - Does not align with extant IES 6; consider benefit/costs of refreshing                |
|  | Slide Presentation of IES 6 and Speaking Notes (2015)                        | <a href="http://www.ifac.org/system/files/publications/files/IES-6-Assessment-of-Professional-Competence-.pdf">http://www.ifac.org/system/files/publications/files/IES-6-Assessment-of-Professional-Competence-.pdf</a><br><a href="http://www.ifac.org/system/files/publications/files/IESs-Implementation-Support-Module-Notes-for-IES-6-.pdf">http://www.ifac.org/system/files/publications/files/IESs-Implementation-Support-Module-Notes-for-IES-6-.pdf</a> | PDF    | Greg Owens & David McPeak             | Refresh being finalized by SE&C WG   |

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|--|--|--|---------|-------------------------------------|---|
| IES 7, Continuing Professional Development (2014)  | Approaches to Continuing Professional Development (CPD) Measurement (2008) | <a href="http://www.ifac.org/system/files/publications/files/approaches-to-continuing-pr.pdf">http://www.ifac.org/system/files/publications/files/approaches-to-continuing-pr.pdf</a>  | PDF     | Andy Friedman (PARN) / David McPeak | Refresh – Need to evaluate whether “good Practices” provided remain relevant in the current L&D environment |
|  | Slide Presentation of IES 7 and Speaking Notes (2015)                      | <a href="http://www.ifac.org/system/files/publications/files/IES-7-Continuing-Professional-Development-.pdf">http://www.ifac.org/system/files/publications/files/IES-7-Continuing-Professional-Development-.pdf</a><br><a href="http://www.ifac.org/system/files/publications/files/IESs-Implementation-Support-Module-Notes-for-IES-7-.pdf">http://www.ifac.org/system/files/publications/files/IESs-Implementation-Support-Module-Notes-for-IES-7-.pdf</a> | PDF     | Greg Owens & David McPeak           | Refresh when revised IES 7 is released (SE&C WG)  |
|  | Continuing Professional Development Brochure                               | <a href="https://www.ifac.org/system/files/publications/files/iaesb-continuing-professional-development-brochure_0.pdf">https://www.ifac.org/system/files/publications/files/iaesb-continuing-professional-development-brochure_0.pdf</a>  | PDF     | David McPeak                        | Refresh when revised IES 7 is released  |
| IES 8, Professional Competence For Engagement Partners Responsible For Audits of Financial Statements (2016) | IES 8 Webcast Presentation: Firms (2015)                                   | <a href="http://www.ifac.org/publications-resources/ies-8-webcast-presentation-firms">http://www.ifac.org/publications-resources/ies-8-webcast-presentation-firms</a>  | Webcast | Greg Owens                          | Keep  |
|  | IES 8 Webcast Presentation: Member Bodies (2015)                           | <a href="http://www.ifac.org/publications-resources/ies-8-webcast-presentation-member-bodies">http://www.ifac.org/publications-resources/ies-8-webcast-presentation-member-bodies</a>  | Webcast | Greg Owens                          | Keep  |
|  | IES 8 Webcast Presentation: Engagement Partners (2015)                     | <a href="http://www.ifac.org/publications-resources/ies-8-webcast-presentation-engagement-partners">http://www.ifac.org/publications-resources/ies-8-webcast-presentation-engagement-partners</a>  | Webcast | Greg Owens                          | Keep  |



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|--------------------------------|--|--|---------|---------------------------|--|
|                                | IAESB Staff Questions & Answers Publication (2015)   | <a href="http://www.ifac.org/system/files/publications/files/IAESB-Guidance-for-IES-8-Questions-and-Answers-2_0.pdf">http://www.ifac.org/system/files/publications/files/IAESB-Guidance-for-IES-8-Questions-and-Answers-2_0.pdf</a>  | PDF     | Greg Owens                | Refresh – to update and align with IES 7 and consider if new questions needed. |
|                                | IAESB Staff Questions & Answers: Implementation Support For International Education Standard (IES 8) Professional Competence For Engagement Partners Responsible For Audits of Financial Statements (2015) | <a href="http://www.ifac.org/system/files/publications/files/IAESB-Guidance-for-IES-8-Questions-and-Answers-2_0.pdf">http://www.ifac.org/system/files/publications/files/IAESB-Guidance-for-IES-8-Questions-and-Answers-2_0.pdf</a>  | PDF     | Greg Owens                | Refresh – to update and align with IES 7 and consider if new questions needed. |
|                                | Slide Presentation of IES 8 and Speaking Notes (2015)  | <a href="http://www.ifac.org/system/files/publications/files/IES-8-Professional-Competence-for-Engagement-Partners-.pdf">http://www.ifac.org/system/files/publications/files/IES-8-Professional-Competence-for-Engagement-Partners-.pdf</a><br><a href="http://www.ifac.org/system/files/publications/files/IESs-Implementation-Support-Module-Notes-for-IES-8-.pdf">http://www.ifac.org/system/files/publications/files/IESs-Implementation-Support-Module-Notes-for-IES-8-.pdf</a> | PDF     | Greg Owens & David McPeak | Refresh being finalized by SE&C WG   |
| <b>Framework</b>               |  |  |         |                           |  |
| Framework (2015)               | Webcast on IAESB Framework (2016)  | <a href="http://www.ifac.org/news-events/2016-03/webcast-iaesb-framework">http://www.ifac.org/news-events/2016-03/webcast-iaesb-framework</a>  | Webcast | David Simko               | Keep   |
| <b>Other Educational Areas</b> |  |  |         |                           |  |

| Item                       | Existing Support Material Title   | URL reference   | Format | Responsibility            | Recommendation<br>(Remove/ Replace/<br>Refresh/ Keep)  |
|----------------------------|---|---|--------|---------------------------|--|
| Competence-based Education | Towards Competent Professional Accountants (2003)                                 | <a href="http://www.ifac.org/system/files/publications/files/iep-2-towards-competent.pdf">http://www.ifac.org/system/files/publications/files/iep-2-towards-competent.pdf</a>         | PDF    | David McPeak              | Remove – Consult to determine how relevant and current material is given advancements in this area (AACSB, New Competency Frameworks, etc.,) |
|                            | Competence-Based Approaches to the Preparation of Professional Accountants (1998) | <a href="http://www.ifac.org/system/files/publications/files/competence-based-approaches.pdf">http://www.ifac.org/system/files/publications/files/competence-based-approaches.pdf</a> | PDF    | David McPeak              | Refresh – Consult if there is alignment with the learning outcomes approach and whether bridging between approaches are needed               |
| Accounting Technicians     | An Advisory on Education and Training of Technical Accounting Staff (1999)        | <a href="http://www.ifac.org/system/files/publications/files/study-2-an-advisory-on-edu.pdf">http://www.ifac.org/system/files/publications/files/study-2-an-advisory-on-edu.pdf</a>   | PDF    | IFAC PAODC / David McPeak | Remove – Consult with AAT and IFAC to determine whether there is any interest to refresh advisory  |
| International Development  | Assistance Projects in Accountancy Education and Development (2000)               | <a href="http://www.ifac.org/system/files/publications/files/assistance-projects-in-acco.pdf">http://www.ifac.org/system/files/publications/files/assistance-projects-in-acco.pdf</a> | PDF    | IFAC PAODC / David McPeak | Remove – Consult with IFAC's PAODC whether they wish to refresh this document  |
|                            |   |   |        |                           |  |