

Summary of IES 7 Outreach and Consultations

IES 7 Task Force Presentation to Board: November 2-4, 2016



International Accounting
Education
Standards Board

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Organization Outreach Summary

Member Body Demographics	Africa	Asia	Carib & C. America	Europe	M. East	N. America	Oceania	S. America	Total
Advanced Economies	-	5	1	10	-	3	2	-	21
Developing Economies	15	4	1	5	4	-	-	2	31
Total Member Bodies	15	9	2	15	4	3	2	2	52

PUBLIC INTEREST CONCLUSION:

- 66 responses on a population of 144[†] is a statistically valid result with 95%[◇] confidence that the margin of error in the result is not more than +/-10%[◇].
- The public interest perspective from advanced and developing nations is appropriately represented.
- Developing economies, advanced economies, and all regions are fairly represented in the result.

[†] Source: IFAC website lists 145 member bodies however CAANZ is listed twice

[◇] Source: Survey Monkey Sample Size Calculator

Other Organizations	Total
Other Organizations	3
PAIB	1
Practitioners	2
Regional Organizations	5
Regulators	3
Sub-Total	14
OUTREACH TOTAL	66

#	Country	Region	Organization – Advanced Economies	Survey	Interview
1	Australia	Oceania	Chartered Accountants Australia and New Zealand (CAANZ)	Yes	Yes
2	Australia	Oceania	CPA Australia (CPA Au)	Yes	Yes
3	Belgium	Europe	Belgian Institute of Registered Auditors (IBR-IRE)	Yes	No
4	Belgium	Europe	Institute of Accountants and Tax Consultants – Belgium (IAB)	Yes	No
5	Canada	N. America	Chartered Professional Accountants Canada (CPA Canada)	No	Yes
6	Curacao (Netherlands)	Carib & C. America	Netherlands Association of Registered Controllers (VRC)	Yes	No
7	Czech Republic	Europe	The Chamber of Auditors of the Czech Republic (KACR)	Yes	No
8	Germany	Europe	Wirtschaftsprüferkammer (WPK)	Yes	No
9	Germany	Europe	Institut der Wirtschaftsprüfer in Deutschland (IDW)	Yes	Yes
10	Hong Kong	Asia	Hong Kong Institute of Certified Public Accountants (HKICPA)	No	Yes
11	Ireland	Europe	CPA Ireland (CPAI)	Yes	Yes
12	Japan	Asia	The Japanese Institute of Certified Public Accountants (JICPA)	Yes	Yes
13	Korea, Republic of	Asia	The Korean Institute of Certified Public Accountants (KICPA)	Yes	No
14	Singapore	Asia	Institute of Singapore Chartered Accountants (ISCA)	Yes	No
15	Singapore	Asia	Institute of Singapore Chartered Accountants	Yes	No
16	Slovenia	Europe	Slovenian Institute of Auditors (SIA)	Yes	No
17	Sweden	Europe	Industry Organization for Accounting Consultants, Accountants and Advisors (FAR)	Yes	No
18	United Kingdom	Europe	Association of Accounting Technicians (AAT)	Yes	No
19	United Kingdom	Europe	Institute of Chartered Accountants in England and Wales (ICAEW)	Yes	Yes
20	United States	N. America	American Institute of Certified Public Accountants (AICPA)	Yes	Yes
21	United States	N. America	Institute of Management Accountants (IMA)	No	Yes

#	Country	Region	Organization – Developing Economies	Survey	Interview
1	Albania	Europe	Institute of Authorized Chartered Accountants of Albania (IEKA)	Yes	No
2	Azerbaijan	Europe	Chamber of Auditors of the Republic of Azerbaijan (CAAR)	Yes	No
3	Bangladesh	Asia	Institute of Chartered Accountants of Bangladesh (ICAB)	No	Yes
4	Bosnia and Herzegovina	Europe	Association of Accountants and Auditors of Republika Srpska (AAARS)	Yes	No
5	Botswana	Africa	Botswana Institute of Chartered Accountants (BICA)	Yes	No
6	Colombia	S. America	Instituto Nacional de Contadores Públicos de Colombia (INCP)	Yes	No
7	Egypt	Africa	Egyptian Society of Accountants & Auditors (ESAA)	Yes	No
8	Ghana	Africa	Institute of Chartered Accountants (Ghana) (ICAG)	Yes	No
9	Iraq	M. East	Iraqis Union of Accountants and Auditors (IUAA)	Yes	No
10	Jordan	M. East	International Arab Society of Certified Accountants (IASCA)	Yes	No
11	Kenya	Africa	Institute of Certified Public Accountants of Kenya (ICPAK)	Yes	No
12	Liberia	Africa	Liberian Institute of Certified Public Accountants (LICPA)	Yes	No
13	Malawi	Africa	Institute of Chartered Accountants in Malawi (ICAM)	Yes	No
14	Malaysia	Asia	Malaysian Institute of Accountants (MIA)	Yes	No
15	Moldova, Republic of	Europe	Association of Professional Accountants and Auditors of the Republic of Moldova (ACAP RM)	Yes	No
16	Mongolia	Asia	Mongolian Institute of Certified Public Accountants (MonICPA)	Yes	No
17	Morocco	Africa	Order of Chartered Accountants of Morocco (OEC)	Yes	No
18	Namibia	Africa	Zanwald Consulting and Investments	Yes	No
19	Nigeria	Africa	Response 1: Institute of Chartered Accountants of Nigeria (ICAN)	Yes	No
20	Nigeria	Africa	Response 2: Institute of Chartered Accountants of Nigeria (ICAN)	Yes	No
21	Pakistan	M. East	Institute of Cost and Management Accountants of Pakistan (ICMAP)	Yes	No
22	Pakistan	M. East	Institute of Chartered Accountants of Pakistan (ICAP)	Yes	No
23	Philippines	Asia	Philippine Institute of Certified Public Accountants (PICPA)	Yes	No
24	Romania	Europe	The Body of Expert and Licensed Accountants of Romania (CECCAR)	Yes	No
25	South Africa	Africa	South African Institute of Chartered Accountants (SAICA)	Yes	Yes
26	Tanzania, United Republic of	Africa	National Board of Accountants and Auditors (NBAA)	Yes	No
27	Uganda	Africa	Response 1: Institute of Certified Public Accountants of Uganda (ICPAU)	Yes	Yes
28	Uganda	Africa	Response 2: Institute of Certified Public Accountants of Uganda (ICPAU)	Yes	Yes
29	United Kingdom - Cayman	Carib & C. America	Cayman Islands Society of Professional Accountants (CISPA)	Yes	No
30	Uruguay	S. America	Colegio de Contadores Economistas Y Administradores del Uruguay (CCEAU)	Yes	No
31	Zambia	Africa	Zambian Institute of Chartered Accountants (ZICA)	No	Yes

#	Organization Type	Region	Organization: Others Practitioners PAIB Regional Regulators	Survey	Interview
1	Other	Global	Public Interest Oversight Board (PIOB)	No	Yes
2	Other	Global	International Federation of Accountants (IFAC)	No	Yes
3	Other	Global	World Bank Developing Nations Committee (DNC)	No	Yes
1	PAIB	Global	IFAC Public Accountants in Business (PAIB)	No	Yes
1	Practitioner	Global	IFAC SMP Committee (SMPC)	No	Yes
2	Practitioner	Global	Forum of Firms (FOF, Forum)	No	Yes
1	Regional	Global	Association of Chartered Certified Accountants (ACCA)	No	Yes
2	Regional	Global	Interamerican Accounting Association (IAA)	No	Yes
3	Regional	Global	Federation des Experts Comptables Europeens (FEE)	No	Yes
4	Regional	Asia	South Asian Federation of Accountants (SAFA)	No	Yes
5	Regional	Carib & C. America	The Institute of Chartered Accountants of the Caribbean (ICAC)	No	Yes
1	Regulator	Global	Financial Reporting Council (FRC)	No	Yes
2	Regulator	Global	Independent Regulatory Board of Auditors & Independent Forum of Independent Audit Regulators (IRBA & IFIAR)	No	Yes
3	Regulator	Global	Public Company Accounting Oversight Board (PCAOB)	No	Yes

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