

IAESB Agenda Item 9-2

Proposed Non-Authoritative Detailed Learning Outcomes (NDLOs) for Professional Accountants in Business (PAIBs)

IAESB meeting

10 April 2019 Bali, Indonesia

Background

- Objective: develop non-authoritative guidance to support users, through a Professional Accountants in Business (PAIB) lens / perspective
 - Broad, multi-stakeholder audience, including business organizations and individuals (CPD as well as IPD)
 - NDLOs linked to extant principles-based LOs
 - Concurrent efforts by other TF / WG to develop NDLOs
- PAIB Working Group commenced in September 2018
- Focused on technical competence areas (IES 2)

Process Employed

- Primary sources of information and input used:
 - IMA’s Management Accounting Competency Framework
 - CGMA’s Competency Framework
 - professional knowledge and experience of Working Group members
- Feedback received and considered from:
 - Independent evaluation “cold review”
 - PAIB Committee of the IFAC
 - IAESB’s DWG (light review)

CAG Feedback

- Supportive of process employed
- Provide additional context as to use and target audiences
- Provide clarification regarding non-exhaustive nature of NDLOs
- Some concerns and discussion regarding broadness of output
- Double-check principles against IFRS conceptual framework

Questions

- A. The Working Group believes that the process outlined above to develop the NDLOs is adequate and sufficient, and provides a reasonable basis on which to issue non-authoritative guidance. Does the Board agree?**

- B. Does the Board agree with the planned presentation by which the NDLOs will be issued?**

Questions

C. Are there any NDLOs that the Board considers to be inappropriate?

D. Are there significant enhancements to the NDLOs the Board would recommend?

1. PAIB-oriented versus PAIB-exclusive
2. Degree of specificity of NDLOs