

From

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Subject- IES 6 – COMMENTS

Comments represent personal views and not that of firm/organization.

Qn 1- SCOPE

IPD AND CPD ARE COVERED IN SCOPE AND HENCE THEY ARE APPROPRIATE.

PARA 1 MENTIONS

CAREER OF A PROFESSIONAL ACCOUNTANT

IT CAN BE CHANGED TO

LIFE CYCLE OF A PROFESSIONAL ACCOUNTANT

AS ASSESSMENT IS OVER THE LIFE CYCLE OF A PROFESSIONAL ACCOUNTANT

EVEN AFTER RETIREMENT FROM A CAREER WHEN HE CONTINUES AS

PROFESSIONAL ACCOUNTANT AS AN INDIVIDUAL.

PARA 3

IN THE END

DEVELOPMENT OF PROFESSIONAL COMPETENCE

CAN BE CHANGE D AS

IMPROVEMENT OF PROFESSIONAL COMPETENCE

AS DEVELOPMENT CAN RELATE TO NEW COMPETENCE ONLY.

PARA 4

MENTION IES 1 ALSO.

PARA A1

ASSESSMENT BY PROFESSIONAL ACCOUNTANTS THEMSELVES

THE WORD THEMSELVES GOES AGAINST THE SPIRIT OF

MONITORING.

OTHERWISE THE WORD MONITORING IN PARA6 AND PARA 8 MAY BE CHANGED

Qn 2

ASSESSMENT OF WORKPLACE PERFORMANCE

SHOULD PERMIT INDIVIDUAL CERTIFICATION ALSO.

INDIVIDUAL PROFESSIONAL SHOULD BE PUNISHED FOR FALSE CERTIFICATION

UNDER THE CODE OF CONDUCT.

QN3

PRINCIPLES OF ASSESSMENT SHOULD PERMIT

INDIVIDUAL PROFESSIONAL CERTIFICATION

SUPPORTED BY EVIDENCE/DETAILS

QN 4

OBJECTIVE MENTIONS

ASSESSMENT AND MONITORING IN PARA 6

THE WORD MONITORING MAY BE REPLACED BY EVALUATION

PARA A2 MENTIONS

LEVEL OF PROFESSIONAL JUDGEMENT

LEVEL- SINGULAR OR IT SHOULD BE LEVELS?

LEVEL CAN BE REPLACED BY MATURITY?

IN PARA A2

COMPLEXITY IS MENTIONED IN THE BEGINNING AND END.

THEY CAN BE COMBINED INTO ONE IN THE BEGINNING

MENTION COMPLEXITY OF WORKING ENVIRONMENT IN THE BEGGINNING

BY ADDING AFTER COMPLEXITY.

QN 5

PARA A8 MENTIONS ASSESSMENT BY DIFFERENT ASSESSORS

IT WILL CREATE PROBLEMS AND COMPLEXITIES

PARA A 10

DELETE FIRST SENTENCE AS IT IS MISLEADING.

FACE VALIDITY

CAN BE CHANGED AS MEASURE VALIDITY OR COMPETENCE VALIDITY

IN THE GLOSSARY

VERIFIABLE EVIDENCE

CAN BE ELECTRONIC

AND NON ELECTRONIC

RATHER THAN ELECTRONIC AND WRITTEN

Further the word ASSESS

CAN BE REPLACED BY MEASURE IN Para A 10

As

Assessment to assess

Is not conveying the meaning appropriately.

PARA A 20

COMPETENCY MAP

CAN BE CHANGED TO

COMPETENCY FRAMEWORK

Effective Date

Permit earlier implementation also.

Translation

Translation in the languages in which examinations are conducted

Should be mentioned as recommendatory to member bodies.

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