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21 September 2011

Dear David

IES 1: Professional Accounting Education Entry Requirements

The Institute of Chartered Accountants of Scotland (ICAS) welcomes the opportunity to comment on the IAESB's Exposure Draft of changes to International Education Standard (IES) 1 - Professional Accounting Education Entry Requirements.

General Comments

The revised IES 1 is comprehensive and covers everything we would expect, both in terms of content and approach to learning.

Question 1: Is the requirement in Paragraph 7 clear, particularly the concept of “a reasonable chance of successfully completing” balanced with “not putting in place excessive barriers to entry”? If not, what changes would you suggest?

The requirement in Paragraph 7 is clear and balanced, however, entry requirements are only one factor in ensuring an individual has “a reasonable chance of successfully completing” a qualification.

Question 2: Do you envisage any difficulties in complying with the requirements of IES1? If so, how would you propose addressing them?

As stated above the requirement in Paragraph 7 is clear and balanced. There do, however, seem to be difficulties associated with the requirements stated in Paragraphs 8 and 9.

Paragraph 8 requires member bodies to explain the rationale for their specified entry requirements, however, it's not clear from the proposed IES if the intention is that the explanation is to be provided to IFAC as part of the SMO or in some other forum.

Requirement 9 states that relevant information should be made publicly available but there is no similar reference in Paragraph 8. Whilst the idea of making relevant information available publicly to help individuals assess their chance of success seems commendable, without a great deal of analysis the information is likely to be too generic to be useful and meaningful. In addition, as stated at Question 1 above “a reasonable chance of successfully completing” a qualification is not determined solely by the entry requirements and whole range of factors interact. To provide information based on entry requirements alone would be misleading. For these reasons, it's not clear that this requirement would serve the intended purpose.

It's not clear that paragraphs 8 and 9 need to be included as requirements within the IES but could be included as Explanatory Materials.

Question 3: What is the impact in implementing the requirements of IES1 to your organisation?

The impact of implementing the requirement at Paragraph 7 would be minimal, however, the concerns expressed in relation to Question 2 make it difficult to comment on the impact of paragraphs 8 and 9.

Question 4: Are the Explanatory Materials sufficiently clear and comprehensive? If not, what changes do you suggest?

As mentioned above greater clarity is needed over the requirement in paragraph 8 and it would be helpful if further information could be provided in the Explanatory Materials.

Question 5: Is the objective to be achieved by a member body, stated in the proposed revised IES1, appropriate?

The wording of the Objective as currently stated does not seem appropriate with the inclusion of the following wording " ...that help individuals considering professional accounting education make appropriate career decisions". To appear to suggest that career decisions are based on entry requirements alone would be misleading. The Objective could be more appropriately reworded to "...is to protect the public interest by establishing fair and proportionate entry requirements to professional accounting education".

Question 6: Have the criteria identified by the IAESB for determining whether a requirement should be specified been applied appropriately and consistently, such that the resulting requirements promote consistency in implementation by member bodies?

No comment.

Question 7: Are there any terms within the proposed IES1 which require further clarification? If so, please explain the nature of the deficiencies.

It may be helpful to define the term "fair and proportionate" which is used in paragraph 6.

Yours sincerely

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