



MALAYSIAN INSTITUTE  
OF ACCOUNTANTS  
ACCOUNTANTS: MANAGERS OF VALUE

PROUD HOST:



World Congress  
of Accountants 2010

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COMMENTS ON  
EXPLANATORY MEMORANDUM ON PROPOSED REDRAFTED INTERNATIONAL EDUCATION  
STANDARD IES 7, CONTINUING PROFESSIONAL DEVELOPMENT: A PROGRAM OF LIFELONG  
LEARNING AND CONTINUING DEVELOPMENT PF PROFESSIONAL COMPETENCE

**Comments:**

- Question 1: Malaysian Institute of Accountants (MIA) agrees with the proposed objective stated in the redrafted IES 7. The objective is clear and appropriate for member bodies to achieve.
- Question 2: Yes, the requirements in the redrafted IES 7 are clearly specified with the explanatory materials to explain each requirement in detail. It is a good approach to list down relevant examples at each of requirements rather than putting them all in the appendix as previously done.
- Question 3: MIA agrees with the term proposed as to reflect the IAESB drafting conventions.