



AAT response to the proposed redrafted International Education Standard (IES) 6, Assessment of Professional Competence

Submitted by AAT

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1. *The objective of the extant IES 6 is to prescribe requirements for the final assessment of a professional accountant before qualification, whereas the proposed IES 6 considered assessment across all the career stages of a professional accountant.*

Question 1: Is the change in the scope of IES 6 to assessment across Initial Professional Development (IPD) and Continuing Professional Development (CPD) appropriate?

We support and welcome this move, as it helps to emphasise the importance of CPD and the member body's role in promoting CPD. By linking IPD and CPD in this way, the idea of a continuum of learning and development is reinforced; the proposed IES 6 therefore helps to position learning and development as an ongoing process throughout professional life, rather than it being seen as critical during IPD and optional during CPD. We believe that the proposed IES6 has achieved this principle without putting in place unnecessarily prescriptive requirements for the assessment of CPD, which would have been problematic.

2. *The extant IES 6 focuses on the formal assessment of competence using a comprehensive final examination just before qualification, whereas the proposed standard recognizes that this assessment may be achieved in several ways. For example, a series of written examinations that focus on different areas of competence held throughout IPD, or assessment activities over IPD that includes written examinations and assessment of workplace performance.*

Question 2: Does this change accommodate the different approaches taken by professional accounting organizations?

We very much welcome this change as it accommodates the assessment methodology used by AAT and many other member bodies who use modular assessment. The recognition of various credible forms of assessment other than a final written examination reflects developments in assessment methodology and brings the IES up to date. AAT, for example, uses various assessment forms including workplace evidence, simulation, computer based assessment, discursive exam questions etc. Students may approach the assessments (one for each learning area) in whichever order suits them according to their learning programme, and the new IES6 allows for this.

3. *The approach taken in the draft IES 6 is to focus on the principles of assessment that apply across the career stages of an accountant, and for the other education standards to cover specific aspects of assessment relevant to that standard.*

Question 3: Are the principles of assessment sufficient?

The stated principles of reliability, validity, equity, transparency, and sufficiency are appropriate in our view. There are various different conventions that exist to describe the principles of effective assessment. For example, reliable, sufficient, authentic, valid and current is often the way that assessment principles are framed for competence based qualifications. We believe that the expression of the principles within the proposed IES6 are entirely suitable and are expressed clearly. The principles allow individual member bodies to devise assessment strategies appropriate to their qualifications whilst using a principles based framework.

There is, however, one area, where IAESB might consider adding additional guidance, or even perhaps a requirement, and this is in the area of standardisation or quality assurance of assessment. There might helpfully be more focus on how a member body can ensure that its assessment is consistent over time, between assessments, and between individual markers. This would help to highlight the importance of this aspect of assessment overview.

4. *The proposed IES 6 has also been redrafted according to the guidelines provided in the IAESB Drafting Conventions.*

Question 4: Is the objective to be achieved by a member body, stated in the proposed revised IES 6, appropriate?

Yes.

Question 5: 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?

Yes.

Question 6: Are there any terms within the proposed IES 6 which require further clarification? If so, please explain the nature of the deficiencies.

We have not identified any such terms.

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