

Denise Silva Ferreira Juvenal

rio1042370@terra.com.br

Accountant

Individual Commentary

Rio de Janeiro / Brazil

Technical Manager

International Accounting Education Standards Board International Federation of Accountants - www.iaesb.org

277 Wellington Street West, 4th Floor Toronto, Ontario M5V 3H2 CANADA

davidmcpeak@ifac.org

International Education Standard (IES) 6, *Assessment of Professional Competence*

28 July 2011

I'm Denise Juvenal this is pleased to have the opportunity to comment on this consultation of the International Education Standard IES 6 Assessment of Professional Competence.

Guide for Respondents

Request for General Comments

The IAESB welcomes comments on all matters addressed in this proposed International Education Standard 6 (See **APPENDIX 1**). Comments are most helpful when they refer to specific paragraphs, include the reason for the comments and, where appropriate, make specific suggestions for any proposed changes to wording to enable the IAESB to fully appreciate the respondent's position. Where a respondent agrees with proposals in the exposure draft (especially those calling for a change in current practice), it will be helpful for the IAESB to be made aware of this view.

Request for Specific Comments

The IAESB is particularly interested in comments on the matters set out below:

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?

In relation in the scope of IES 6 to assessment across Initial Professional Development and Continuing Professional Development I think that idea are similar, but the fact of used is different, in this case the procedure is related with a professional development and I observed that don't have modifications in this aspect the principal objective is regulated an appropriate level of professional competence and to maintain develop appropriate levels of professional.

I think that is very difficult because related what's is procedure for identify specialist knowledge and professional judgment, how's make the control in the certain stakeholders, this standard cannot modifications in the issues for professional ethical, is very important to observed this impact, this issues will be integrated.

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?

I think that professional accounting organizations will could make if this issue for integrated in the professional ethical, because is very difficult for audit and observed many different forms, I have doubt for this application for your control. I suggest in this case make exam for specific study, which will be included with others tests used for AICPA and ICAEW for example.

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?

In the point A7 – A18 described about the principles, I observed that the principles of reliability, validity, equity, transparency, and sufficiency relate to individual assessment activities, but I think that will be described in relation a specific point and integrated others standards elaborated for IFAC, principally professional and ethical standards, that make relation a activities and processes.

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?

I agree with this point, I think that is very important but I observed that will be integrated with others standards and laws elaborated of others regulators and IFAC.

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?

I observed that this point is very difficult implementation for IFAC, principally because the monitoring of control in others jurisdictions, the problem is the procedure of control in others countries, for example observed the points 13-15 of supplement of this proposal that was deleted, this aspect will be observed.

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

Firstly the IFAC must be identify the procedures for control, after related this impact on standards of IFAC for finally concluded clarification with identify of deficiencies.

I agree with proposal of this supplement but I thin, I don't know that is very important to considered others studied elaborated for IFAC group.

Comments on Other Matters

Translations—Recognizing that many respondents intend to translate the final IESs for adoption in their own environments, the IAESB welcomes comment on potential translation issues noted in reviewing the proposed IES 6.

The translations have to make for Institutes of Audit of the countries with authorization from IFAC - IES.

Developing Nations—Recognizing that many developing nations have adopted or are in the process of adopting the IESs, the IAESB invites respondents from these nations to comment, in particular, on any foreseeable difficulties in applying the proposed IES 6 in a developing nation environment.

I agree, but I think that is very important the Associations of Accountants to integrated of the opinion and send for IFAC-IES your comments about process of adopting for this issue.

Effective Date—Recognizing that proposed IES 6 is a revision of extant IES 6, the IAESB believes that an appropriate effective date for the standard would be 12-15 months after approval of the final revised standard. The IAESB welcomes comment on whether this would provide a sufficient period to support effective implementation of the final IES 6.

If the effective date for IES for financial statements for periods ending on or after December 2013, I don't know if is time for date, must be considered for observations for ethical in the education and your application for universities.

Thank you for opportunity for comments this proposal, if you have questions don't hesitate contact to me, rio1042370@terra.com.br.

Yours Sincerely,

Denise Silva Ferreira Juvenal

rio1042370@terra.com.br

552193493961