

Mr David McPeak  
Technical Manager  
International Accounting Education Standards Board  
International Federation of Accountants  
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30 October 2012

Dear Mr McPeak

### **Comments on Proposed Revised International Education Standard IES 3, Professional Skills**

Chartered Accountants Ireland welcomes the opportunity to comment on the proposed changes to IES 3.

In overall terms we commend the IAESB for the proposed revision which we believe reflects the aims of the new *Framework* and the desire to apply the envisaged “clarity” approach. In terms of the questions raised we have a number of comments as follows:

#### **Question 1: Do you support the definition of professional skills?**

The proposed definition of professional skills is a reasonable and clear definition. We note that the standard is helpfully structured around the elements of the definition.

The obvious challenge arising from the definition will be in managing the overlap between professional skills and other areas (functional and technical competencies, professional values etc.). We note that this challenge is recognised in the supporting memorandum.

#### **Question 2: Do you support the removal of General Education from this IES?**

The proposed change is supported.

We note that the Exposure Draft recognises the need for *General Education* and this is highlighted in the *Framework* document. As such the change is not eliminating the need for *General Education*. We would support consideration being given to the development of guidance on how *General Education* requirements may be met.

**Question 3: Is the objective to be achieved by an IFAC member body, stated in the proposed IES 3 (Revised), appropriate?**

The objective as stated is accepted.

**Question 4: Do you agree with the adoption of a learning outcomes approach?**

The adoption of learning outcomes is in line with best international practice and is strongly supported. This is an improvement over the previous list of skills.

**Question 5: Table A of the proposed IES 3 (Revised) provides learning outcomes for various competence areas of professional skills, are there any additional learning outcomes that you would expect from an aspiring professional accountant?**

We have identified several comments on the identified learning outcomes listed below. These centre primarily on

1. The need for additional clarification on the context of the training environment of the trainee accountant. As worded the proposed wording could be interpreted as setting an unrealistic bar or standard in some cases given the limited autonomy that many trainees will have at point of qualification.
2. We would also suggest that the proposed levels at which the learning outcomes are required are done at a learning outcome level rather than at the group (e.g. intellectual, personal) level.

Detailed comments on the specific learning outcomes (L/Os) as detailed in paragraph 7:

**Intellectual:**

L/O iii: "*Apply innovative and critical thinking to solving problems*" at an advanced level:

We are not sure this is realistic for a trainee accountant to have the liberty and autonomy to do this in the context of their work. We would suggest this is phrased within the context of work or exams. *Critical thinking* is a large area and consideration might be given to wording such as "demonstrates abilities in..." In final examinations it is realistic to expect some evidence of this area which could be at an intermediate level or perhaps at an advanced level.

**Personal:**

L/O ii "*Set high personal standards of delivery and monitor personal performance through feedback from others and through reflection*":

Whilst we accept this as reasonable learning outcome we consider that whilst a trainee accountant should set their own personal standard any work standards are likely to be within an organisation/work context.

L/O iv: *“Proactively anticipate challenges and plan potential solutions”*:

We would suggest that this should be related to areas such as “within work context and assigned responsibilities” and or “in the area of their studies” for example.

L/O v: *“Display openness to new ideas and opportunities”*:

We suggest consideration be given to adding “for personal development”. If this requirement is retained we would suggest that this is expressed within a work or education context.

### **Interpersonal and communication:**

L/O i: *“Promote cooperation and teamwork working towards organisation goals”*:

We suggest the verb is changed to include the addition of “and support” given the status of a trainee at point of qualification;

L/O iv: *“Use negotiation skills to reach appropriate solutions and agreements”*:

We suggest adding “within a work or education context”;

L/O v: *“Use consultative skills to minimise and resolve conflict in a work environment”*:

We would query whether a typical accounting trainee will always be able to do this in a major conflict but should be able to handle immediate interpersonal conflict;

L/O vii: *“Present ideas and persuade others to provide support and commitment”*:

We suggest that the following should be added “within area of responsibility in work or in an educational context”.

### **Organisational:**

L/O iii *“Use effective people management skills to monitor and develop others”*:

We suggest this is qualified by adding “for persons in their work area and under their responsibility or as evidenced in an educational context”;

L/O v: *“Demonstrate effective leadership skills”*:

We suggest this is qualified by adding “for persons in their work area and under their responsibility”. This could then be verified by reference to a workplace mentor.

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**Question 6: For Table A of the proposed IES 3 (Revised) are there any learning outcomes that you do not think are appropriate?**

Our overall concern is that the learning outcomes are written without any reference to a work context or the recognition of the limited autonomy and authority that a trainee is likely to have given the nature of much professional work at the point of qualification.

**Question 7: Are the minimum levels of proficiency included in the proposed IES 3 (Revised) appropriate for each professional skills competence area?**

We would question the placing of all skills at the same level within each of the blocks. As noted already there is probably scope to distinguish these by learning outcome.

**Question 8: Overall, are the requirements clear and appropriate? If not what changes would you like to see?**

Other than the comments above – We have nothing else to add.

**Question 9: Do you anticipate any impact or implications for your organization, or organizations with which you are familiar, in implementing the new requirements included in this proposed revised IES 3 (Revised)?**

We do not anticipate any significant impacts.

**Question 10: Are there any additional explanatory paragraphs needed to better explain the requirements of the proposed IES 3 (Revised)?**

As noted above we believe that an additional paragraph covering the learning and workplace context in which the skills would be developed should be added. I

**Question 11: 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?**

The proposed ED seems appears to be in line with the drafting conventions. We have no additional comments.

**Question 12: Are there any terms within the proposed IES 3 which (Revised) require further clarification? If so, please explain the nature of the deficiencies.**

We have no additional comments.

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We trust that these comments are helpful to you. Should you require any additional clarification or information on this please feel free to contact us.

Kind regards

Yours sincerely

A handwritten signature in black ink, appearing to read 'Ronan O'Loughlin'.

**Ronan O'Loughlin**

**Director of Education and Training**

**On behalf of Chartered Accountants Ireland Education Training and Lifelong Learning Board**

