



IAESB Exposure Draft (December 2018)  
International Education Standards 2, 3, 4,  
and 8

Response and Comments from

CPA Ireland

March 2019

## IAESB Exposure Draft (December 2018) International Education Standards 2, 3, 4, and 8 (July 2012)

The Institute of Certified Public Accountants in Ireland is one of the main Irish accountancy bodies with in excess of 5,000 members and students working in 40 countries around the world. The Institute is active in the profession at national and international levels participating in the Consultative Committee of Accountancy Bodies – Ireland – CCAB (I) and, together with other leading accountancy bodies, was a founding member of the International Federation of Accountants (IFAC) with more than 175 members and associates in more than 130 countries. The Institute is also a member of the Accountancy Europe (AE) with 51 members in 36 countries.

CPA Ireland is pleased to contribute to the on-going development of the International Education Standards. Its comments and / or suggestions follow in sequence with the Exposure Draft issued in December 2018.

### Request for specific comments

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|-------------------|---|---|
| <b>Question 1</b> | Do you support the proposed revisions to learning outcomes related to the areas of Information Communications & Technologies (“ICT”) and Professional Skepticism provided in Appendices A, B, C, and D? If not, what changes would you suggest? | CPA Ireland supports the general thrust of the proposed revisions and has some suggested modifications which follow later in this document. |
| <b>Question 2</b> | Are there additional ICT and professional skepticism learning outcomes that you would expect from aspiring and professional accountants (See Appendix E)?   | There are none.   |
| <b>Question 3</b> | Do you support the new definitions of Information and Communications Technologies, Intellectual Agility, and Professional Judgment added to the IAESB Glossary of Terms? If not, what changes would you suggest?                                | CPA Ireland suggests a rewording of the proposed definition of intellectual agility.  |
| <b>Question 4</b> | Are there any terms within the new and revised learning outcomes of IESs 2, 3, 4, and 8, which require further clarification (See Appendix E)? If so, please explain the nature of the changes?   | There are none.   |

## Suggested amendments

### Page 11

#### Glossary of terms

Draft Text	<b>Intellectual Agility</b> The ability of a professional accountant to: consider new, or reconsider existing, data and information; re-evaluate conclusions in response to new or existing facts; identify new or alternative ways of working; and, adapt quickly to changing circumstances.
Suggested	<b>Intellectual Agility</b> The ability to: critically appraise new, or reappraise existing, data and information; re-evaluate conclusions in response to new or existing facts; develop new or alternative ways of working; and, adapt quickly and effectively to changing circumstances.
Reasons	<ol style="list-style-type: none"><li>1. To recognise that intellectual agility is not the preserve of professional accountants.</li><li>2. To communicate satisfactorily the higher levels of cognitive skills required.</li></ol>

### Pages 36 to 46

#### IES 2

Draft Text	All modifications agreed
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### Page 49

#### IES 4

Draft Text	<b>Learning Outcomes, a) Intellectual (intermediate)</b> A(ii) Apply critical thinking skills to solve problems.
Suggested	<b>Learning Outcomes, a) Intellectual (intermediate)</b> (ii) Apply critical thinking skills to solve problems.
Reason	<ol style="list-style-type: none"><li>1. Removal of "A" before the roman numeral</li></ol>

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#### IES 4

Draft Text	<b>Learning Outcomes, c) Personal (intermediate)</b> (ii) Set high personal standards of performance and monitor personal performance, through feedback from others and through reflection.
Suggested	<b>Learning Outcomes, c) Personal (intermediate)</b> (ii) Set high personal standards of performance and monitor personal performance, through feedback from others and reflection.
Reason	<ol style="list-style-type: none"><li>1. Remove the second "through", it is superfluous.</li></ol>

### Page 58

#### IES 4

Draft Text	<b>Competence Area, (a) Professional scepticism and professional judgement (Intermediate)</b> (i) Apply a questioning mind when assessing data and information.
Suggested	<b>Competence Area, (a) Professional scepticism and professional judgement (Intermediate)</b> (i) Apply a questioning mind when appraising data and information.

- Reason 1. Replacing “assessing” with “appraising” is a stronger indication that this learning outcome is not only relevant to numerical data.

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**IES 8**

Draft Text **Competence Areas (a) Audit**  
(iv) Evaluate audit evidence by considering its appropriateness, sufficiency and any contrary audit evidence gathered to make informed decisions and reach conclusions.

Suggested **Competence Areas (a) Audit**  
(iv) Critically evaluate audit evidence to ensure its appropriateness and sufficiency to make informed decisions and reach conclusions.

- Reason 1. Replacing “evaluate” with “Critically evaluate” conveys the importance of this learning outcome.  
2. “... any contrary audit evidence gathered...” is audit evidence. There is no need to repeat “audit evidence”.

END