

**Comments to the Exposure Draft, International Education Standards 2, 3, 4, and 8
Instituto Mexicano de Contadores Públicos (IMCP)**

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Question 1. 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?

We agree on the general, and propose the following specific changes:

1. With respect to IES 2 (f) Governance, risk management and internal control (Intermediate), learning outcome (vi) Assess the adequacy of systems, processes and controls for capturing, transmitting, reporting and safeguarding data and information we consider that expand the scope to a more active role in the design and configuration of systems. In addition to requiring the ability to communicate effectively with ITC professionals to convey the information needs of the stakeholders.
2. With respect to IES 2 (i) Business and organizational environment (Intermediate), (ii) Explain the impact of ICT developments on business and organizational environments. We believe that it should promote the digital transformation of the business and the environment of the organization, rather than explaining the impact of ICT.
3. With respect to IES 8 (a) Audit (Intermediate), (iv) Evaluate audit evidence by considering its appropriateness, sufficiency and any negative audit evidence gathered to make informed decisions and reach conclusions. It seems repetitive "and any contrary audit evidence", we consider it better to leave evidence in general.

Question 2. Are there additional ICT and professional skepticism learning outcomes that you would expect from aspiring and professional accountants (See Appendix E)?

4. With respect to IES 2 (h) Information and communications technologies (iii) Apply ICT to increase the efficiency and effectiveness of processes. It is recommended to include the use of artificial intelligence in the financial information processes

Question 3. 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?

5. With respect to Information and Communications Technologies A diverse set of technologies, techniques, and processes used to capture, manage, transform, and

communicate data and information, only check if it includes the term artificial intelligence.

Question 4. 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?

6. With respect to IES 4, (a) Professional skepticism and professional judgment (Intermediate), (iii) Apply techniques to reduce bias.

We believe that it should be specified what kind of techniques