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Individual Commentary

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2014 – 2016 IAESB Strategy and Work Plan

I'm Denise Juvenal this is pleased to have the opportunity to comment on this consultation for **2014 – 2016 IAESB Strategy and Work Plan**, this is my individual commentary for International Accounting Education Standards Board – IAESB/IFAC.

Guide for Respondents

The IAESB would like to receive comments on all matters (e.g., project priorities) related to its proposed *2014 – 2016 IAESB Strategy and Work Plan*. Anyone offering comments should refer to specific sections of the proposed *2014 – 2016 IAESB Strategy and Work Plan* include the reasons for the comments and, where appropriate, make explicit suggestions for proposed changes to the plan. The IAESB would also like to hear from respondents who agree with this exposure draft.

Sections	Observations
Chairman's Statement	I agree with comments.
Preamble	I agree with comments. I think that IFAC need to observe application of learned of accounting in the universities, principally International Standards, considering the importance of high quality, transparency and development of training for professional accountants (internal and external audit) and professors, for private and public sector

Sections	Observations
	organizations, universities, companies and governments.
Strategic Context	I suggest for the board, if agree, observes that new discussions in the regulators that can be modify parts or not of the standard, as for example Integrated Reporting ¹ , Auditor Reporting ² , Public Sector ³ and Global Reporting ⁴ .
Acknowledgments	I agree with comments.
Strategic Statement 2014 – 2016	I suggest for the board that observe the education, training of professional accountants in general and applied SMEs in relation audit services and international standards. I know that IFAC has a group for development this project, but in relation the education and considering the Declaration of G20 ⁵ , I think that is very important.
Our Higher Purpose	I agree with comments.
Our Mission	I agree with comments.
Our Strategy (2014 – 2016)	I agree with comments. I think that is very important observed the universities, the quality of learn and teach for directors, professors and students for accounting studies, principally in relation the international standards.
Implementation of Strategic Priorities and Work Plan	I agree with comments.
APPENDIX 1: IAESB Activities and Projects	I agree with comments. I suggest for the board, if agree, I think that IFAC / IAESB could be use regional regulators, the groups elaborated for attend for IASB ⁶ , for integrated more informations about education in accounting studies in the regions, I don't know.

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

Best Regards,

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¹ <http://www.theiirc.org/consultationdraft2013>

² <http://www.ifac.org/auditing-assurance/auditor-reporting-iaasbs-1-priority>

³ <http://www.ifac.org/public-sector> and <http://epp.eurostat.ec.europa.eu/portal/page/portal/conferences/introduction/2013/epsas>

⁴ <https://www.globalreporting.org/reporting/g4/Pages/default.aspx>

⁵ <http://www.g20.org/news/20130906/782776427.html>

⁶ [http://www.ifrs.org/The-organisation/Advisory-bodies/Pages/Accounting-Standards-Advisory-Forum-\(ASAF\).aspx](http://www.ifrs.org/The-organisation/Advisory-bodies/Pages/Accounting-Standards-Advisory-Forum-(ASAF).aspx)