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Individual Commentary

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### **Initial Professional Development—Professional Skills (Revised)**

I'm Denise Juvenal this is pleased to have the opportunity to comment on this consultation for Proposed Revised International Education Standard IES 3, Initial Professional Development—Professional Skills (Revised), this is my individual commentary for International Accounting Education Standards Board – IAESB/IFAC.

#### **Guide for Respondents**

##### **Request for General Comments**

The IAESB welcomes comments on all matters addressed in this proposed IES 3 (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.

The IAESB is proposing to define professional skills as the intellectual, personal, interpersonal, communication, and organizational skills that a professional integrates with technical competence and professional values, ethics, and attitudes to demonstrate professional competence.

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

The extant IES 3 prescribed general education as a mandatory component of developing professional skills. The IAESB views general education as important to the development of professional competence. General education is, however, often undertaken outside a professional accounting education program and has therefore deleted any reference to general education within the proposed IES 3 (Revised). The IAESB does recognize the need for general education in the development of the aspiring professional accountant and has used the Framework (2009) document to highlight the importance of general education as a component of IPD.

Yes, I support the definition of professional skills, I understand that is very important for development professional and accountant education.

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

Yes, I support the removal of General Education from this IES, I understand that professional skills has the most of important informations for development in accountant education.

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

The IAESB has decided to adopt a learning outcomes approach to describing professional competence in the proposed IES 3 (Revised), rather than prescribing a list of skill areas as provided in the extant IES 3. The learning outcome approach is consistent with current good practice in skills development work and with the IAESB's principles based approach. The requirement of the extant IES 3 on skills (a list of topic areas) has been replaced with a requirement in the proposed IES 3 (Revised) that specifies the learning outcomes and minimum proficiency levels. The IAESB believes that this will help IFAC member bodies to clearly define the required outcomes of their professional accounting education programs.

I agree with objective, but I suggest that need to be observed the objective, mission and function of IFAC for don't have problems in application of this standard in others jurisdictions.

**Question 4: Do you agree with the adoption of a learning outcomes approach? IESs 2, 3 and 4 cover the professional competence required of aspiring professional accountants upon completion of their professional accounting education program.**

Yes, I agree with the adoption of a learning outcomes approach, but I understand that rules to be clear and transparency for don't have problems in your implementation.

**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?**

I agree with Table A of the proposed IES 3 provides learning outcomes for various competence areas of professionals skills.

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

I suggest for the Board observed that letter c, for Table A, Interpersonal and communication point i depends of organization, not much of personal, because the professional can be have interesting, but the organizations not.

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

For this moment, I think that minimum level of proficiency included in the proposed IES 3 are appropriate, could be in the future need to increase, development or modify some levels after discussion of others regulators that impact accountant profession, for example COSO<sup>1</sup>, European Commission<sup>2</sup>, ESMA<sup>3</sup> and IASB<sup>4</sup>.

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

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<sup>1</sup> <http://www.coso.org/>

<sup>2</sup> [http://ec.europa.eu/internal\\_market/index\\_en.htm](http://ec.europa.eu/internal_market/index_en.htm)

<sup>3</sup> <http://www.esma.europa.eu/>

<sup>4</sup> <http://www.ifrs.org/Pages/default.aspx>

Yes, The requirements are clear and appropriate, but I think that need to be clear that in the future can be include others information about this process.

**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)?**

I think that the impact and problem is related internal control, management process and sometimes of corporate governance in the organization.

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

**The proposed IES 3 (Revised) has also been redrafted according to the guidelines provided in the IAESB Drafting Conventions.**

I suggest for IFAC Board consult others local regulators for this standards, I agree and consider very important, but I understand that implementation depends of characteristics and development structure of internal control, need to be observed the implementation of Global Reporting<sup>5</sup>.

**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 criteria first is to consult others regulators and observed with can be elaborated this process in jurisdictions around the world, is very important the cooperation, accepted of this standard and understanding of the countries.

**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.**

**Comments on Other Matters.**

None. I agree with proposal IES 3.

**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 3.**

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<sup>5</sup> <https://www.globalreporting.org/Pages/default.aspx>

The translations need to be made for local regulators, is very important for development of accountant profession.

**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 3 in a developing nation environment.**

I agree that this proposal developing nations is very important for accountant profession.

***Effective Date*—Recognizing that proposed IES 3 (Revised) is a revision of extant IES 3, the IAESB believes that an appropriate effective date for the standard would be 15-18 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 3.**

I agree with effective date is appropriate 15-18 months after proposal of the final revised standard.

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

Best Regards,

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