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**From: ICPAR**

**23 OCTOBER 2014**

**To: IAESB**

Subject:

**PROPOSED FRAMEWORK FOR INTERNATIONAL EDUCATION  
STANDARDS (2014)**

**Dear Sirs,**

We congratulate the IAESB for the great work that is going on as part of its project to improve the clarity of its standards in revising and redrafting its suite of eight International Education Standard (IESs). The revision of the IESs will improve readability and ensure consistent application of each Standard by reducing ambiguity about the requirements imposed on an IFAC member body. We believe this is a timely initiative and we support it.

We hereby submit our comments as below:

**Question 1:**

The IAESB is proposing to include the following definition of professional accountant in the updated Framework. *“A professional accountant is an individual who achieves, demonstrates, and maintains professional competence in accountancy and who is bound by a code of ethics”*

**Is the definition of a professional accountant appropriate for users of the IESs? If not, please explain.**

***The definition in general seems fine however we need a clarification on the last part of the definition “bound by a code of ethics”. In our jurisdiction we have so many qualified Accountants but are not registered with IFAC member body for this case the local regulatory body has no control or mandate over them. They do all accounting work professionally. So to what extend is the definition applicable to them as they “have achieved” “demonstrates” “maintains” but are not bound by a code of ethics.***

**Question 2:**

The IAESB is proposing to include the following definition of general education in the updated Framework. “*General education is a broad-based education through which fundamental knowledge, skills, and attitudes are developed*”

**Is the definition of general education appropriate for users of the IESs? If not, please explain.**

**We feel the definition needs preciseness. Is it possible for the definition to be refined further for it to have some level of clarity on what constitutes general education? The following examples serve this:**

- 1. We have seen the big Five Audit firms select graduates from universities with bachelor’s degree qualification but mostly business oriented degree especially accounting specialization. After employing them as trainee auditors they sponsor them for Professional qualification. Is the bachelor’s degree qualification a general education?**
- 2. There are other Professional Examination bodies which require entry to the professional qualification one to have as a basic a bachelors degree. Is the bachelor’s degree qualification a general education?**
- 3. Some people enroll for professional qualification right away after ordinary level education i.e they join the professional education after high school, so is high school certificate the general education?**

**Question 3:**

As indicated in the IAESB’s Terms of Reference, the Board’s authoritative documents are those pronouncements that are subject to due process for their development (See [DUE PROCESS AND WORKING PROCEDURES—March 2010](#) for IAESB’s due process).

**The extant Framework is an authoritative pronouncement, meaning it establishes requirements for which IFAC member bodies must comply. Because the proposed draft of the Framework does not include any requirements and its primary purpose is to describe the learning concepts underpinning the IESs, the IAESB is proposing the revised Framework be non-authoritative. Do you agree with this change? If not, why?**

**We don’t agree with this change. If the extant framework is an authoritative pronouncement and member bodies **MUST COMPLY** then it means if you make it non-authoritative then member bodies **MAY COMPLY**. i.e what do you intent to achieve by making it non-authoritative eg (Advantages of Non-authoritative over Authoritative)**

**Question 4:**

Is the updated Framework clear and easy to understand? If not, please explain.

See our comments on question 1,2 and 3

**5: Does the updated Framework appropriately align with the recently revised IESs (See <https://www.ifac.org/sites/default/files/publications/files/Handbook-of-International-Education-Pronouncements-2014.pdf>)? If not, what gaps or differences should be addressed?**

It aligns

**Question 6:**

Are there any other terms within the Framework which require further clarification? If so, please explain the nature of the deficiencies.

See our comments on question 1,2 and 3

**Question 7:**

Are there any other learning concepts relevant to the IESs that should be added to the Framework? If yes, please describe the concepts that should be added.

Neutral on this

Yours Faithfully

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