

## **AN OVERVIEW OF THE SUPPORT MATERIALS TO IMPLEMENT IES 1, *ENTRY REQUIREMENTS TO PROFESSIONAL ACCOUNTING EDUCATION PROGRAMS***

In response to comments received by Professional Accounting Organizations (PAOs) including IFAC member bodies, the International Accounting Education Standards Board™ (IAESB™) has developed a suite of support materials to assist with the implementation of International Education Standard™ (IES™) 1, *Entry Requirements to Professional Accounting Education Programs*. The suite of implementation support materials assists PAOs in understanding the multitude of factors that influence an individual's success or failure within a professional accounting education program. These materials will also be of interest to a variety of other stakeholders such as funding agencies, academics, aspiring professional accountants and other parties interested in setting entry requirements to professional accounting education programs.

Recognizing the need for broad global applicability, the suite of implementation support materials is intended to provide several sources of support ranging from practical implementation guidance to a detailed illustrative example of implementation. These support materials are most effective when read together, and consist of the following:

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| Guidance Paper             | Support material that assists PAOs by explaining what needs to be considered in setting educational entry requirements to and what determines the likelihood of an individual's successful completion of professional accounting education programs, as well as what information can assist individuals considering a career as a professional accountant. |
| Perspectives Paper         | Support material that describes the range of factors that could influence an individual's successful completion of a professional accounting education program.  |
| Illustrative Example       | Support material that provides an example which highlights the factors that an IFAC member body may consider when setting educational entry requirements to professional accounting education programs.  |
| Frequently Asked Questions | Support material that acts as a reference document which highlights areas that are relevant in setting educational entry requirements. This material also provides explanation of terminology and concepts contained in IES 1.   |

This document was prepared by the International Accounting Education Standards Board (IAESB).

The IAESB develops education standards, guidance, and information papers on pre-qualification education, training of professional accountants, and continuing professional education and development.

The objective of the IAESB is to serve the public interest by setting high-quality education standards for professional accountants and by facilitating the convergence of international and national education standards.

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