



行业发展研究资料 (No.2021-1)

## 《职业会计师国际教育准则 1-8 号 (2019 年版)》

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**编者按：**2003 年 10 月，国际会计师联合会教育委员会发布职业会计师国际教育准则 1-6 号，2004 年发布准则第 7 号。2015 年，中注协组织编译出版了《职业会计师国际教育准则 1-7 号》，在全行业进行广泛宣传。

为增强职业会计师国际教育准则的先进性、科学性、普适性与可行性，2005 年以来，国际会计师联合会下设的国际会计教育准则理事会持续对准则进行修订完善。2019 年 11 月，发布《国际教育公告》手册，内容包括新修订的职业会计师国际教育准则 1-8 号，将于 2021 年起实施。2020 年，我们启动职业会计师国际教育准则翻译工作，为下一步修订完善《中国注册会计师胜任能力指南》《中国注册会计师继续教育制度》提供参考。

现予编发，供参考。

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中国注册会计师协会编

二〇二一年七月

# 职业会计师国际教育准则 (IES) 的变化

## (截至 2021 年)

### ——修订后的准则和符合准则的变化

#### 前言

IES 对 (a) 进入会计职业教育项目、(b) 立志成为职业会计师人士的初始职业发展 (IPD) 和 (c) 职业会计师的持续专业进修 (CPD) 提出了要求。国际会计教育准则理事会 (IAESB) 在制定标准时遵循的标准载于《正当程序和工作程序》(2010 年) 文件中。每个准则的结构包括以下部分: 介绍 (例如, 范围和生效日期)、目标、要求和说明材料。

为职业会计师和立志成为职业会计师的人士制定的国际教育准则框架为 IESs 提供了概念基础; 然而, 该框架并没有规定适用于 IFAC 成员机构的要求。

2018 年 12 月, IAESB 发布了修订后的 IES 7, 职业继续教育 (2020), 阐明了职业会计组织如何衡量、监督和执行其持续职业发展体系的原则和要求。《会计准则 7》(修订) 明确规定, 所有职业会计师必须发展和保持专业能力, 进而履行其职责。

根据资料收集和咨询活动的结果, 国际会计咨询委员会得出结论认为, 在信息和通信技术领域需要加强现有《国际会计咨询委员会》规定的学习和发展活动, 以及对职业会计师在现在和将来胜任其职责的职业怀疑态度两方面内容。在 2019 年 6 月的会

议上，IAESB 批准了对 IESs 2、3、4 和 8 的修订，将于 2021 年 1 月 1 日生效。IESs 2、3、4 和 8 的修订提高了有立志成为职业会计师的人士从事 IPD 和 CPD 的一致性、质量和相关性。（修订后的）IESs 2、3、4 和 8 中对信息通信技术和专业怀疑学习成果内容进行增加和修订，支持会计职业在数字时代提供高质量的财务报告、审计或其他相关财务和会计服务。以下是修订内容的说明，以及 8 个准则中包含的符合标准的变更。

IAESB 声明中的定义包含在 IAESB 词汇表（2021）中。词汇表用于支持翻译、解释和应用。无论是在法律、法规或其他方面，该定义与其他目的而建立的定义不矛盾。

## IES1，会计职业教育项目的准入要求（2014）

### 介绍

#### 本准则的范围（参考：A1-A3段）

1. 职业会计师国际教育准则（IES）规定了制定和传达进入会计职业教育项目的教育要求时所使用的原则，有关入职资格的相关要求包括：

- (a) IES 2，初始职业发展-技术胜任能力（2021年），
- (b) IES 3，初始职业发展-职业技能（2021年），
- (c) IES 4，初始职业发展-职业价值、道德与态度（2021年），
- (d) IES 5，初始职业发展-实务经验（2015），
- (e) IES 6，初始职业发展-专业胜任能力评估（2015）。

2. 本准则是面向国际会计师联合会（IFAC）会员团体的。IFAC 会员团体有责任制定会计职业教育项目并沟通准入要求。此外，本 IES 可能有助于教育组织，雇主，监管机构，政府机构，和任何其他利益相关者为会计职业教育项目提供支持。

3. 本准则解释了在 IFAC 会员团体的支持下能够灵活地进入会计职业教育项目的原则，同时确保立志成为职业会计师的人士有成功完成会计职业教育项目的合理机会。本准则解释了(a) 成功完成学业的合理机会，(b) 准入要求的适当性，以及 (c) 不同形式的准入要求。

4. 本准则认为，由于(a) 通过会计职业教育项目的途径不

同，以及（b）不同管辖范围在治理和监管安排方面的差异，不同管辖范围的准入要求可能会有所不同。本准则同样认为，获得一个完整的专业资格只是一系列会计职业教育项目的出口点之一。

5. 《国际会计教育准则理事会（IAESB）术语表》（2021年）对《国际教育准则》和《职业会计师和立志成为职业会计师人士国际教育准则框架》中使用的关键术语作出定义和解释。

### **生效日期**

6. 本准则自2014年7月1日起生效

### **目标（参考：A4-A6段）**

7. 本准则的目的是制定公平、均衡、保护公众利益的会计职业教育项目准入要求。

### **条件（参考：A7-A12段）**

8. IFAC 会员团体应明确会计职业教育项目的准入要求，只允许能合理完成会计职业教育项目的会计人员入学，但不得设置过高的准入门槛。

9. IFAC 会员团体应向利益相关者（包括相关教育提供者和考虑成为职业会计师的个人）解释在设定准入要求时所遵循原则的基本原理。

10. IFAC 会员团体应公开提供相关信息，帮助个人评估成功完成会计职业教育项目的可能性。

### **说明材料**

### **本准则的范围（参考：1-5段）**

A1. 会计职业教育项目旨在支持立志成为职业会计师的人士在初始职业发展结束前获得适当的专业胜任能力。该项目包括通过大学、其他高等教育提供者、IFAC 会员团体、雇主提供学位和课程的正规教育，以及日常工作（非脱产）中的培训。因此，在初始职业发展阶段，可能需要 IFAC 会员团体以外的利益相关者为设计会计职业教育项目方案做出实质性投入。

A2. IFAC 会员团体规定不同程度上会计职业教育项目的准入要求，例如，一些管辖区的准入要求可能由大学或政府规定。进入会计行业的途径有很多种，例如：（a）传统学位水平的入门，（b）在职业工作中获得经验，（c）中等教育水平的入门。此外，不同管辖区和 IFAC 会员团体将面临不同的劳动力市场挑战。

A3. IFAC 会员团体有多种方式履行成员义务。例如，可以通过以下情况来说明：会计职业教育项目的准入要求是大学制定的，而不是 IFAC 会员团体。因此，IFAC 会员团体可以与大学合作，说明 IES 的目的，并向学生传达遵守 IES 的规定，使他们更容易成为 IFAC 会员团体的成员。

### **目标（参考：第 7 段）**

A4. IES 通过会计职业教育项目的准入要求实现保护公众利益的目的是，对于考虑成为职业会计师的人做出明智的教育选择有很重要的帮助。这些准入要求还规定，只有那些可能成功的人才有机会接受专业会计教育。IES2、3、4、5 和 6 是进入会计行业的保障，涵盖技术胜任能力、职业技能、职业价值、道德与态度、实务经验和评估内容，以确保会计专业人士达到适当的专

业胜任能力水平。

A5. 本 IES 通过解决相关问题服务于公众利益，这些问题与提供足够数量的立志成为高质量职业会计师的人士相关。它通过制定会计职业教育项目的准入要求实现，这些条件既不过高（导致进入该行业的不必要障碍），也不过低（导致个人错误地相信他们有可能成功地完成教育）。这样的准入要求可能有助于有效利用资源，并帮助考虑从事会计职业的个人作出明智的职业决定。

A6. IFAC 会员团体可以通过向考虑成为职业会计师的人提供技术胜任能力、职业技能、职业价值、道德与态度方面的信息，帮助他们做出有效率、效果的职业决策。只有获得必要的信息，个人才能做出明智的决定。IFAC 会员团体可以长期收集和分析数据，以便向考虑成为职业会计师的个人提供可靠信息。IFAC 会员团体提供的信息包括：

（a）改变会计职业教育项目的入门点；

（b）鼓励考虑成为职业会计师的个人，在获得成功完成学业的机会后，再开始接受会计职业教育；

（c）有关资历的通过率；

（d）有关会计职业教育项目的期望和成本的透明信息；

（e）自我诊断工具，例如能力分布图，列出成功完成会计职业教育项目后应获得的技能、知识和态度。

#### **要求（参考： 8-10 段）**

A7. 如何确定成功完成的合理机会是需要判断的，取决于许多因素。其目的是（a）帮助考虑成为职业会计师的个人在决定

从事会计职业教育项目时获得尽可能充分的信息；(b) 鼓励提供会计职业教育项目的人尽可能多地分享有用且相关的信息。对于不同的会计职业教育项目，每个 IFAC 会员团体可能会有不同的理解。作为成为职业会计师必要的基础，IFAC 会员团体可以列出合理完成的关键因素，把任何会计职业教育项目的准入要求提供给个人，使他们能够发展所需的职业会计师能力。这可能需要考虑以下因素：(a) 经济、商业和监管环境；(b) 所需的先决知识；(c) 预期要学的知识；(d) 会计角色；(e) 任何其他相关因素。

A8. 根据成功完成会计职业教育项目所需的技术胜任能力、职业技能、职业价值、道德与态度，可以对准入要求进行调整。这并不排除需要具备大学学位，或获得大学学位所需的资格。在设置准入要求时，IFAC 会员团体可以考虑在不同情况下的适应性，既不过分也不琐碎。过高的准入门槛可能包括规定特定机构的特定科目资格，或特定工作经验的最低年限。避免这种过度限制的目的在于保证会计职业教育项目的灵活性，而不是降低会计职业教育项目本身或会计职业的标准。相反，会计职业教育项目有一系列的进入和退出途径，以及实现 IPD 的不同方式。

A9. 因为会计职业教育项目因管辖区和类型而不同，IFAC 会员团体可能设有不同的准入要求。例如，一些会计职业教育项目可能只将良好的计算能力和读写能力作为准入要求。相反，会计职业教育项目某些特殊岗位的准入条件可能会规定个人必须持有大学学位或同等学历。



A10. 立志成为职业会计师的人士可能已经通过各种途径（包括工作经验、学习或资格）来发展他们的（a）技术胜任能力、（b）职业技能和（c）职业价值、道德与态度。会计职业教育项目的灵活性丝毫不会削弱其严谨性，也不会削弱立志成为专业会计师的人士完成 IPD 所需的标准。IFAC 会员团体可以通过设定灵活的准入要求实现这些不同的途径，以适应所有有合理机会成功完成会计职业教育项目的人。这种灵活性的目的是让更多的人完成专业的会计职业教育项目；并不是为了打造不同类别的职业会计师。举个关于灵活性的例子，IFAC 会员团体指定了一个资格预审条件（例如是一个大学学位或同等学历），但是允许那些没有大学学位的人直接进入其会计职业教育项目（例如拥有一段相关的实务经验）。

A11. IFAC 会员团体可以制定特定的标准来确保个人符合会计职业教育项目的准入要求。这些标准可能包括资格证书、课程、入门考试或经验。准入要求可能包括对 IFAC 会员团体认为合适的一项（或多项）资格、经历或其他要求的评估。这些信息可以通过诸如在会计职业教育项目手册中发布等方式广泛传播，或将其在 IFAC 会员团体网站上发布。

A12. IFAC 会员团体可以通过鼓励个人关注会计职业教育项目的内容、水平和评估方法，来帮助其抓住成为职业会计师的人成功完成会计职业教育项目的机会。

## IES2, 初始职业发展-技术胜任能力 (2021)

### 介绍

#### 本准则的范围 (参考: A1-A6 段)

1. 职业会计师国际教育准则 (IES) 规定了立志成为职业会计师的人士在初始职业发展 (IPD) 结束时需要达到的技术胜任能力水平的学习成果。技术胜任能力是指运用专业知识, 按照既定的准则履行职责的能力。

2. 本准则是为国际会计师联合会 (IFAC) 会员团体而制定。IFAC 会员团体有责任确保初始职业发展满足本准则的要求。此外, 本准则可能对以下组织或人士有所帮助: 教育组织、雇主、监管机构、政府机构以及其他任何支持立志成为职业会计师的人士学习和发展的利益相关者。

3. 本准则列举了胜任领域和学习成果, 这些胜任领域和学习成果描述了在 IPD 结束时立志成为职业会计师的人士需达到的技术胜任能力水平。IES3, 初始职业发展 - 职业技能 (2021), 和 IES 4, 初始职业发展 - 职业价值、道德与态度 (2021), 指定了 IPD 中与其重点领域相关的胜任领域和学习成果。这些准则共同明确的胜任领域和学习成果描述了在 IPD 结束时, 立志成为职业会计师的人士需达到的专业胜任能力水平。

4. 国际会计教育准则理事会 (IAESB) 术语表 (2021) 中列出了职业会计师国际教育准则及其框架中供职业会计师和立志成为职业会计师的人士使用的关键术语的定义和解释。

## 生效日期

5. 本准则自 2021 年 1 月 1 日起生效。

## 目的（参考：第 A7 段）

6. 本准则的目的是：为履行一名职业会计师的职责，在 IPD 结束时，使立志成为职业会计师的人士具备所需要获得和展示的技术胜任能力。

## 要求

### 技术胜任能力的学习成果（参考：A8 - A12 段）

7. IFAC 会员团体应规定在 IPD 结束时，立志成为职业会计师的人士将实现的技术胜任能力学习成果。这些学习成果将在表 A 中列出。

表 A: 技术胜任能力学习成果

胜任领域 (熟练程度)	学习成果
(a) 财务会计 和报告 (中级)	(i) 在不同的交易和其他事项中应用会计准则。
	(ii) 在不同交易以及其他事项中应用 IFRSs (国际财务报告准则) 或其他相关准则。
	(iii) 评估用于编制财务报表的会计政策的适当性。
	(iv) 根据国际财务报告准则或其他相关准则，编制包括合并财务报表在内的财务报表。
	(v) 解释财务报表和相关披露。
	(vi) 解释包含非财务数据和信息的报告。
(b) 管理会计 (中级)	(i) 提供数据和信息支持，使管理层在以下方面做出决策：计划和预算、成本管理、质量控制、绩效衡量和比较分析。
	(ii) 利用技术来支持管理层决策，包括产品成本核算、差异分析、库存管理以及预算和预测。
	(iii) 利用适当的定量技术来分析成本习性和成本动因。
	(iv) 通过分析数据和信息，支持管理层制定决策。

胜任领域 (熟练程度)	学习成果
	(v) 评估产品和业务部门的绩效。
(c) 财务和财务管理 (中级)	(i) 比较组织可利用的各种融资来源, 包括银行融资、金融工具、债券、股权和国债市场。
	(ii) 分析组织的现金流和营运资金需求。
	(iii) 使用比率分析、趋势分析和现金流量分析等技术来分析组织当前和未来的财务状况。
	(iv) 评估用于计算组织资本成本要素的适当性。
	(v) 在资本投资决策的评估中运用资本预算技术。
	(vi) 阐明以收入、资产和市场为基础的估值方法, 以便用于投资决策、业务计划和长期财务管理。
(d) 税收(中级)	(i) 阐明国家税收合规性和备案要求。
	(ii) 比较直接税和间接税的计算方法以便个人和组织使用。
	(iii) 分析与非复杂的国际交易有关的税收问题。
	(iv) 阐明税收筹划、避税和逃税之间的区别。
(e) 审计与鉴证 (中级)	(i) 描述执行财务报表审计所涉及的目标和阶段。
	(ii) 使用国际审计准则或适用于财务报表审计的其他相关审计准则、法律和法规来执行财务报表审计。
	(iii) 评估财务报表中的重大错报风险, 并考虑其对审计策略的影响。
	(iv) 应用审计业务中使用的定量方法。
	(v) 确定相关的审计证据, 包括相互矛盾的证据来为判断提供依据, 做出决定并得出合理的结论。
	(vi) 得出是否已获得足够以及适当审计证据的结论。
	(vii) 阐明鉴证业务的关键因素以及与此类鉴证业务相关的适用标准。
(f) 治理、风险管理 和内部控制 (中级)	(i) 阐明良好的治理原则, 包括所有者、投资者以及治理层的权利和责任; 以及利益相关者在治理、披露和透明度要求中的作用。
	(ii) 分析组织治理框架的组成部分。
	(iii) 使用风险管理框架分析组织的风险和机会。
	(iv) 分析与财务报告有关的内部控制组成部分。

胜任领域 (熟练程度)	学习成果
	(v) 分析系统、流程和控制的适当性，以用于收集、生成、存储、访问、使用或共享数据和信息。
(g) 商业法律法规 (中级)	(i) 阐明适用不同类型法律实体的法律和法规。
	(ii) 阐明适用于注册会计师执业环境的法律和法规。
	(iii) 在收集、生成、存储、访问、使用或共享数据和信息时，应用相关数据保护和隐私法规。
(h) 信息和通信技术 (中级)	(i) 阐明 ICT (信息和通信技术) 的发展对组织环境和商业模式的影响。
	(ii) 阐明 ICT 如何支持数据分析和决策制定。
	(iii) 阐明 ICT 如何支持组织中风险的识别、报告和管理。
	(iv) 使用 ICT 分析数据和信息。
	(v) 利用 ICT 提高通信效率和有效性。
	(vi) 使用 ICT 来提高组织中系统的效率和有效性。
	(vii) 分析 ICT 的流程和控制的适当性。
(i) 商业和组织环境 (中级)	(i) 描述组织运作的环境，包括主要经济、法律、法规、政治、技术、社会和文化方面。
	(ii) 分析影响国际贸易和金融的全球环境的各个方面。
	(iii) 确定全球化的特征，包括跨国公司和新兴市场的职责。
(j) 经济学 (基础)	(i) 描述微观经济学和宏观经济学的基本原理。
	(ii) 描述宏观经济指标的变化对商业活动的影响。
	(iii) 阐明不同类型的市场结构，包括完全竞争、垄断性竞争、垄断和寡头垄断。
(k) 商业策略与管理 (中级)	(i) 阐明可用于设计和构架组织的各种方式。
	(ii) 阐明组织内不同类型的功能和业务领域的目的和重要性。
	(iii) 分析可能影响组织战略的外部 and 内部因素。
	(iv) 阐明可用于制定和实施组织战略的程序。
	(v) 阐明如何使用组织行为理论来提高个人、团队和组织的绩效。

## 审查会计职业教育项目（参考： A13 - A14 段）

8. IFAC 会员团体应定期审查和更新旨在实现本准则学习成果的会计职业教育项目。

## 技术胜任能力评估（参考： A15 - A16 段）

9. IFAC 会员团体应建立适当的评估活动，以评估立志成为职业会计师人士的技术胜任能力。

## 说明材料

### 本准则的范围（参考： 1-4 段）

A1. 作为 IPD 的一部分，立志成为职业会计师的人士开始开展会计职业教育项目。IPD 是立志成为会计师的人士初次进行的、能使其具备作为职业会计师履行职责的专业能力的学习和发展。IPD 建立在通识教育的基础上，包括职业会计教育、实务经验和评估。IPD 会一直持续到立志成为职业会计师的人士能够证明其能胜任在会计职业中具有与其角色匹配的专业胜任能力。

A2. 在国际上，决定职业会计师资质（或证书发放）的法律和法规方面存在重大差异。每个 IFAC 会员团体都可以为其会员界定 IPD 结束时点和资质认定（或证书发放）时点的恰当关系。

A3. 将技术胜任能力纳入 IPD 为职业会计师发挥作用奠定了基础。技术胜任能力的进一步发展是职业继续教育（CPD）的重点，这在职业会计师国际教育准则 7：职业继续教育（2020）中有所涉及。

A4. 专业胜任能力可以通过许多不同的方式来描述和分类。在本准则中，专业胜任能力是指按照既定准则履行职责的能力。

专业胜任能力超越了原则、标准、概念、事实和程序的知识范围；它是以下方面的整合和应用：（a）技术胜任能力，（b）职业技能以及（c）职业价值、道德与态度。

A5. 胜任领域可以将相关学习成果详细分解。技术胜任能力的胜任领域包括财务会计和报告、税收和经济学；职业技能的胜任领域包括智力和组织能力；职业价值、道德与态度的胜任领域包括道德准则以及职业怀疑和职业判断。

A6. 学习成果确定了在特定胜任能力领域为达到了解、理解和应用三个层次所需掌握的内容和深度。学习成果可以在工作环境或会计职业教育项目的背景下实现。

### **目标（参考：第 6 段）**

A7. 立志成为职业会计师的人士建立需要发展和展示的技术胜任能力的原因有：保护公共利益，提高职业会计师的工作质量，并提高会计行业的信誉。

### **技术胜任能力的学习成果（参考：第 7 段）**

A8. 表 A 列出了在 IPD 结束时，无论将来打算承担何种会计专业专长或职责，立志成为职业会计师的人士应获得的技术胜任能力学习成果。这些学习成果为职业会计师在不同会计职责中发挥专长打下基础，例如，审计业务合伙人或税务专家。

A9. 在设计会计职业教育项目时，表 A 中列出的 11 个胜任领域可能与规定的课程或科目名称有所不同。同样，与一个胜任领域相关的学习成果可以通过多个针对该领域的课程或科目来实现。例如，财务会计和报告的学习成果可以通过两个及以上财

务会计和报告课程或科目来实现。一些学习成果的实现可能会跨越几门不同的课程或科目，而其中任何一门都不能单独用于该胜任领域。例如，ICT的学习成果可以通过整合管理会计和审计与鉴证课程中的相关材料来实现。此外，会计职业教育项目中胜任领域的顺序可能与表 A 中显示的顺序不同。例如，经济学在表 A 的胜任领域列表的末尾列出，但可能在会计职业教育项目的前端列出。

A10. 熟练程度可以通过多种方法描述并分类。国际会计教育准则理事会对于熟练程度的描述在附录 1 “熟练程度的描述”部分体现。

A11. 在表 A 中，每个胜任领域对应一个熟练程度，是立志成为职业会计师的人士们在 IPD 结束时所需要达到的熟练程度。熟练程度提供了如何展示相关学习成果的环境。总而言之，学习成果和胜任领域的熟练程度能够提供信息帮助 IFAC 会员团体设计其会计职业教育项目。

A12. 在会计职业教育项目中，IFAC 会员团体可以：(a) 增加其他胜任领域；(b) 提高某些胜任领域的熟练程度；或者 (c) 发展本准则中未指定的其他学习成果。这种情况可能发生在 IFAC 会员团体准备让立志成为职业会计师的人士在特定行业（例如公共部门）或特定职位（例如管理会计师或审计师）工作的情况下。

### **审查会计职业教育项目（参考：第 8 段）**

A13. 会计职业教育项目旨在支持立志成为职业会计师的 IPD 结束时发展适当的专业胜任能力。此类项目可能包括需要资



格认证和课程讲授的正规教育以及在工作中的培训。这些正规教育和工作中培训的提供者包括大学、其他高等教育提供者、IFAC 会员团体、雇主等。会计职业教育项目的设计也可能需要 IFAC 会员团队以外的利益相关者的实质性投入。

A14. 定期审查和更新会计职业教育项目的要求反映了职业会计师执业环境的快速变化和非常复杂的特性。典型的审核周期可能为三到五年，但有些情况下更加频繁的审查可能会更合适，例如考虑到与职业会计师相关的法律、法规和准则的变化。

### **技术胜任能力评估（参考：第 9 段）**

A15. IES6，初始职业发展 - 专业胜任能力评估（2015），提供了设计评估活动的适用原则，该评估活动用于评估技术胜任能力和其他专业胜任能力要素。

A16. 各种评估活动可用于评估立志成为职业会计师人士的技术胜任能力。适当的评估活动可能包括：（a）包含简答题的笔试，（b）案例分析，（c）书面论文，（d）客观测试，（e）工作场所评估，以及（f）评估先前的学习是否可以免于 IPD。

### **熟练程度描述**

熟练程度的描述支持国际会计教育准则理事会在其出版物（例如 IES2、3 和 4）中使用学习成果。它描述了三种熟练程度。这些描述以及学习成果提供的信息可以帮助会员机构针对各种专业会计职责和专长设计其会计职业教育项目。

熟练程度	描述
基础	<p>通常，胜任领域学习成果的重点在于：</p> <ul style="list-style-type: none"> <li>• 定义、阐明、总结和解释技术胜任能力相关领域的基本原则和理论，以便在适当的监督下完成任务；</li> <li>• 通过使用适当的职业技能来执行分配的任务；</li> <li>• 认识到在执行已分配的任务时职业价值、道德与态度的重要性；</li> <li>• 能简单的问题，同时可以将复杂的任务或问题转交给主管或具有专门知识的专家；</li> <li>• 通过口头和书面方式沟通，以清晰的方式提供信息和解释想法。</li> </ul> <p>基础级别的学习成果与工作环境相关，该工作环境的特点是模糊性、复杂性和不确定性均处于一个较低水平。</p>
中级	<p>通常，胜任领域的学习成果重点在于：</p> <ul style="list-style-type: none"> <li>• 独立地应用、比较和分析技术胜任能力相关领域中的基本原则和理论，以完成工作任务和决策；</li> <li>• 结合技术胜任能力和职业技能来完成工作任务；</li> <li>• 在工作任务中运用职业价值、道德与态度；</li> <li>• 通过口头和书面沟通，向会计和非会计相关的利益相关者清晰地呈现信息并解释想法。</li> </ul> <p>中级学习成果与工作环境相关，该工作环境的特点是模糊性、复杂性和不确定性均处于中等水平。</p>
高级	<p>通常，胜任领域的学习成果重点在于：</p> <ul style="list-style-type: none"> <li>• 从不同领域的技术胜任能力中选择并整合各种原则和理论，用来管理和领导项目和工作任务，并向利益相关者提出恰当的建议；</li> <li>• 整合技术胜任能力和职业技能来管理和领导项目及工作任务；</li> <li>• 根据职业价值、道德与态度，对行动方针是否适当做出判断；</li> <li>• 在有限的监督下评估、研究并解决复杂的问题；</li> <li>• 预测、适当地咨询并开发复杂问题的解决方案；</li> <li>• 始终以有说服力的方式向广泛的利益相关者展示和解释相关信息。</li> </ul> <p>高级学习成果与工作环境相关，该工作环境的特点是模糊性、复杂性和不确定性均处于较高的水平。</p>

## IES3，初始职业发展-职业技能（2021）

### 介绍

#### 本准则的范围（参考： A1-A7 段）

1. 本职业会计师国际教育准则（IES）规定了立志成为职业会计师的人士在初始职业发展（IPD）结束时需要达到的职业技能水平的学习成果。职业技能包括（a）智力技能，（b）人际关系和沟通技能，（c）个人技能和（d）组织技能。职业技能使职业会计师将技术胜任能力和职业价值、道德与态度相结合，从而展示其专业胜任能力。

2. 本 IES 是为国际会计师联合会（IFAC）会员团体而制定。IFAC 会员团体有责任确保 IPD 满足本准则的要求。此外，本准则可能对以下组织或人士有所帮助：教育组织、雇主、监管机构、政府机构以及其他任何支持立志成为职业会计师的人士学习和发展的利益相关者。

3. 本 IES 列举了胜任领域和学习成果，这些胜任领域和学习成果描述了在 IPD 结束时立志成为职业会计师的人士所需达到的职业技能水平。IES2，初始职业发展-技术胜任能力（2021）和 IES4，初始职业发展-职业价值、道德与态度（2021），指定了与其 IPD 中重点领域相关的胜任领域和学习成果。这些准则共同明确的胜任领域和学习成果描述了在 IPD 结束时，立志成为职业会计师的人士需达到的专业胜任能力水平。

4. 国际会计教育准则理事会（IAESB）术语表（2021）中列

出了职业会计师国际教育准则及其框架中供职业会计师和立志成为职业会计师的人士使用的关键术语的定义和解释。

### 生效日期

5. 本准则自 2021 年 1 月 1 日起生效。

### 目的（参考：第 A8 段）

6. 本准则的目的是：为了履行一名职业会计师的职责，在 IPD 结束时，使立志成为职业会计师人士具备所需要发展以及展示的职业技能。

### 要求

#### 职业技能的学习成果（参考：A9 - A14 段）

7. IFAC 会员团体应规定在 IPD 结束时，立志成为职业会计师人士将实现的职业技能的学习成果。这些学习结果应包括表 A 中列出的项。

**表 A: 职业技能的学习成果**

胜任领域 (熟练程度)	学习成果
(a) 智力技能 (中级)	(i) 通过研究、整合和分析，从各种来源和不同角度来评估数据及信息。
	(ii) 运用批判性思维技巧来解决问题、形成判断、做出决定并得出合理的结论。
	(iii) 确定恰当的时机咨询专家。
	(iv) 推荐方案解决非结构化的多元问题。
	(v) 有效应对不断变化的环境或新信息，从而解决问题、形成判断、做出决定并得出合理的结论。
(b) 人际关系 和沟通 (中级)	(i) 实现组织目标时展示协作、合作和团队合作能力。
	(ii) 以进行清晰、简洁的交流方式在正式和非正式场合进行演示、讨论和报告。

胜任领域 (熟练程度)	学习成果
	(iii) 在所有交流中都表示出对文化差异和语言差异的认识。
	(iv) 运用积极的倾听技巧和有效的访谈技巧。
	(v) 运用谈判技巧获得解决方案和达成协议。
	(vi) 运用咨询技能, 最大程度地减少或化解冲突、解决问题, 并将机会最大化。
	(vii) 提出想法并影响他人, 以此提供支持和承诺。
(c) 个人表现 (中级)	(i) 作出对终身学习的承诺。
	(ii) 依据反思活动和他人反馈设定较高的个人绩效标准并进行跟踪检查。
	(iii) 通过管理时间和资源实现职业承诺。
	(iv) 预测困难并计划可行的解决方案。
	(v) 以开放的心态迎接新的机遇。
	(vi) 识别个人和组织偏见的潜在影响。
(d) 组织 (中级)	(i) 按照既定行动方案在规定期限内完成任务。
	(ii) 审查自己和他人的工作是否符合组织的质量标准。
	(iii) 运用人员管理技能激励和发展他人。
	(iv) 运用委派技能分配任务。
	(v) 运用领导能力影响他人, 实现组织目标。

### 审查会计职业教育项目 (参考: A13 - A14 段)

8. IFAC 会员团体应定期审查和更新旨在实现本准则学习成果的会计职业教育项目。

### 技术胜任能力评估 (参考: A15 - A16 段)

9. IFAC 会员团体应建立适当的评估活动, 以评估立志成为职业会计师人士的技术胜任能力。

### 说明材料

#### 本准则的范围 (参考: 1-4 段)

A1. 作为 IPD 的一部分, 立志成为职业会计师的人士开始开展会计职业教育项目。IPD 是立志成为会计师的人士初次进行的、

能使其具备作为职业会计师履行职责的专业胜任能力的学习和  
发展。IPD 建立在通识教育的基础上，包括职业会计教育、实务  
经验和评估。IPD 会一直持续到立志成为职业会计师的人士能够  
证明其在会计职业中具有与其角色匹配的专业胜任能力。

A2. 在国际上，职业会计师资质认定（或证书发放）的法律  
和法规方面存在重大差异。每个 IFAC 会员团体都可以为其会员  
界定 IPD 结束时点和资质认定（或证书发放）时点的恰当关系。

A3. 可以通过许多不同的方式对专业胜任能力进行描述和  
分类。在本准则中，专业胜任能力是指按照既定准则履行职责的  
能力。专业胜任能力超越了原则、标准、概念、事实和程序的知识  
范围；它是以下方面的整合和应用：（a）技术胜任能力，（b）  
职业技能以及（c）职业价值、道德与态度。

A4. 将职业技能纳入 IPD 为职业会计师履行职责奠定了基础。  
职业技能的进一步发展是职业继续教育（CPD）的重点，这  
在本准则 7 号，职业继续教育（2020）中进行描述。

A5. 在本准则中，职业技能分为四个胜任领域：

（a）“智力技能”涉及到职业会计师解决问题、做出决定、  
适应变化和进行专业判断的能力；

（b）“人际关系和沟通技能”涉及到职业会计师与他人一起  
工作和有效互动的能力；

（c）“个人技能”涉及到职业会计师的个人态度和个人行为；

（d）“组织技能”涉及到职业会计师在组织内外高效工作，  
通过不同人员或各种可用资源获得最优结果或成果的能力。

A6. 胜任领域将相关学习成果详细分解。技术胜任能力的胜任领域包括财务会计和报告、税收和经济学；职业技能的胜任领域包括智力和组织能力；职业价值、道德与态度的胜任领域包括道德准则以及职业怀疑和职业判断。

A7. 学习成果确定了在特定胜任能力领域为达到了解、理解和应用三个层次所需掌握的内容和深度。学习成果可以在工作环境或会计职业教育项目的背景下实现。

A8. 在 IPD 结束时，设置立志成为职业会计师的人士需要发展和展示的职业技能有多个目的：保护公共利益，提高职业会计师的工作质量，提高会计行业的信誉。

### **职业技能的学习成果（参考：第 7 段）**

A9. 表 A 列出了在 IPD 结束时，无论将来打算承担何种会计专业专长或职责，立志成为职业会计师的人士应获得的技术胜任能力学习成果。这些学习成果为职业会计师在不同会计职责中发挥专长打下基础，例如，审计业务合伙人或税务专家。

A10. 在设计会计职业教育项目时，表 A 中列出的 4 个胜任领域可能与规定的课程或科目名称有所不同。同样，与一个胜任领域（例如，组织能力）相关的学习成果可以通过多个针对该领域的课程或科目来实现。一些学习成果（例如，智力技能的学习成果）的实现可能会跨越几门不同的课程或科目，而其中任何一门都不能单独用于该胜任领域。

A11. 熟练程度可以通过多种方法描述并分类。国际会计教育准则理事会对于熟练程度的描述在附录 1 “熟练程度的描述”

部分中展示。

A12. 在表 A 中，每个胜任领域对应一个熟练程度，是立志成为职业会计师的人士们在 IPD 结束时所需要达到的熟练程度。熟练程度提供了展示相关学习成果的环境。总而言之，学习成果和胜任领域的熟练程度提供的信息为 IFAC 会员团体设计其会计职业教育项目提供帮助。

A13. 在会计职业教育项目中，IFAC 会员团体可以：(a) 增加其他胜任领域；(b) 提高某些胜任领域的熟练程度；或者 (c) 发展本准则中未指定的其他学习成果。这种情况可能发生在当 IFAC 会员团体准备让立志成为职业会计师的人士在特定行业（例如公共部门）或特定职位（例如管理会计师或审计师）工作的情况下。

A14. IFAC 会员团队、教育工作者和其他利益相关者应考虑国家和文化环境的影响，确定学习和发展职业技能最合适的方法。一个合适的方法将包含一系列学习和发展活动，这些活动整合了结构化学习项目和实务经验。例如，在日常工作中，实务经验督导员在帮助立志成为职业会计师的人士发展职业技能方面发挥着重要作用。

### **审查会计职业教育项目（参考：第 8 段）**

A15. 会计职业教育项目旨在支持立志成为职业会计师的人士在 IPD 结束时发展适当的专业胜任能力。此类项目可能包括需要资格认证和讲授课程的正规教育以及在工作中的培训。这些正规教育和工作中的培训的提供者包括大学、其他高等教育提供者、



IFAC 会员团体、雇主等。会计职业教育项目的设计也可能需要 IFAC 会员团队以外的利益相关者的实质性投入。

A16. 定期审查和更新会计职业教育项目的要求反映了职业会计师执业环境快速变化和非常复杂的特性。典型的审核周期可能为三到五年，但有些情况下更加频繁的审查可能会更合适，例如在考虑到与职业会计师相关的法律、法规和准则的变化时。

### **技术胜任能力评估（参考：第 9 段）**

A17. IES6，初始职业发展 - 专业胜任能力评估（2015），提供了设计评估活动的适用原则，该评估活动用于评估技术胜任能力和其他专业胜任能力要素。

A18. 各种评估活动可用于评估立志成为职业会计师人士的职业技能。在会计职业教育项目中，以工作为基础的模拟或小组练习都是立志成为职业会计师的人士能够发展和证明与职业技能有关的学习成果活动的例子。实务经验还使立志成为职业会计师的人士能够通过参加评估活动展示职业技能。此类活动的示例包括：（a）坚持写日记，（b）参加全方面度评估，（c）编制学习成果证明档案，（d）接受实务经验督导者监督。

A19. 对日常工作中职业技能的评估，可能需要采用不同于笔试的方法达到高水平的可靠性、有效性、公平性、透明度和充分性。例如，设计的评估活动可以包括：

（a）明确详细地阐明学习成果，降低模糊性并增加评估的可靠性和透明度；

（b）培训日常工作评估员，实现评估员之间的统一，保证

立志成为职业会计师的人士之间的平等性；

(c) 建立以工作为基础的模拟，以对职业技能进行充分、公平和可靠的评估。

### 描述熟练程度

描述熟练程度有助于国际会计教育准则理事会在其出版物（例如 IES2、3 和 4）中体现学习成果。有三种对熟练程度的描述，这些描述以及学习成果可以提供信息，帮助会员机构设计针对各种专业会计职责和专长的会计职业教育项目。

熟练程度	描述
基础	<p>通常，胜任领域学习成果的重点在于：</p> <ul style="list-style-type: none"><li>• 定义、阐明、总结和解释技术胜任能力相关领域的基本原则和理论，以便在适当的监督下完成任务；</li><li>• 运用适当的职业技能来执行已分配的任务；</li><li>• 认识到在执行分配的任务中职业价值、道德与态度的重要性；</li><li>• 能解决简单的问题，将复杂的任务或问题转交给主管或具有专业知识的专家；</li><li>• 通过口头和书面交流以清晰的方式提供信息以及解释想法。</li></ul> <p>基础级别学习成果与工作环境相关，该工作环境的特点是拥有低模糊性、复杂性和不确定性。</p>
中级	<p>通常，胜任领域的学习成果重点在于：</p> <ul style="list-style-type: none"><li>• 独立地应用、比较和分析技术胜任能力相关领域中的基本原则和理论，以完成工作分配和决策；</li><li>• 能结合技术胜任能力和职业技能完成工作任务；</li><li>• 在工作任务中运用职业价值、道德与态度；</li><li>• 通过口头和书面交流向会计相关和非会计相关的利益相关者清晰地呈现信息并解释想法。</li></ul> <p>中级学习成果与工作环境相关，该工作环境的特点是中等模糊性、复杂性和不确定性。</p>

熟练程度	描述
高级	<p>通常，胜任领域的学习成果重点在于：</p> <ul style="list-style-type: none"> <li>• 从不同领域的技术胜任能力中选择并整合各种原则和理论，用来管理和领导项目和工作任务，并向利益相关者提供满足其需求的恰当建议；</li> <li>• 整合技术胜任能力和职业技能来管理和领导项目及工作任务；</li> <li>• 根据职业价值、道德与态度，对适当的行动方针做出判断；</li> <li>• 在有限的监督下评估、研究并解决复杂的问题；</li> <li>• 预测、适当地咨询并获得复杂问题的解决方案；</li> <li>• 始终以有说服力的方式向广大利益相关者展示并解释相关信息。</li> </ul> <p>高级学习成果与工作环境相关，该工作环境的特点是高模糊性、复杂性和不确定性。</p>

## IES4，初始职业发展-职业价值、道德与态度（2021）

### 介绍

#### 本准则的范围（参考：A2-A10 段）

1. 职业会计师国际教育准则（IES）规定了立志成为职业会计师的人士在初始职业发展（IPD）结束时需要获得的职业价值、道德与态度的学习成果。职业价值、道德与态度是将职业会计师定义为职业成员的特征，包括行为原则（如道德原则），这些原则通常不仅与界定职业行为的独特特征有关，而且非常重要。

2. 本准则为国际会计师联合会（IFAC）会员团体而制定。IFAC 会员团体有责任确保 IPD 满足本准则的要求。此外，本准则可能对教育组织、雇主、监管机构、政府机构以及支持立志成为职业会计师的人士学习和发展的任何其他利益相关者有帮助。

3. 学习和发展贯穿职业会计师整个职业生涯；因此，当职业会计师的职业生涯发生变化，面临更广泛的道德威胁时，职业会计师在 IPD 中获得的职业价值、道德与态度也会影响职业继续教育（CPD）。

4. 本 IES 将相关职业道德要求整合到职业会计教育中。这些相关职业道德要求通常规定了五个道德基本原则（诚信、客观、专业胜任能力和应有的谨慎、机密性和专业行为）。

5. 本 IES 列举了胜任领域和学习成果，这些胜任领域和学习成果描述了在 IPD 结束时立志成为职业会计师的人士需要的职业价值、道德与态度。IES2 号，初始职业发展 - 技术胜任能

力（2021）和 IES3 号，初始职业发展-职业技能（2021），指定了 IPD 中与其重点领域相关的胜任领域和学习成果。这些准则共同指定的胜任领域和学习成果描述了在 IPD 结束时立志成为职业会计师的人士所需达到的专业胜任能力水平。

6. 国际会计教育准则理事会（IAESB）术语表（2021）中列出了本 IES 和准则框架中供职业会计师和立志成为职业会计师的人士使用的关键术语的定义和解释。解释性材料中还包括国际审计与鉴证准则理事会（IAASB）和国际会计师职业道德准则理事会（IESBA）声明中的其他术语。

### **生效日期**

7. 本准则自 2021 年 1 月 1 日起生效。

### **目的（参考：A11 段）**

8. 本 IES 的目的是：为履行一名职业会计师的职责，在 IPD 结束时，使立志成为职业会计师的人士具备所需要发展和展示的职业价值、道德与态度。

### **要求**

#### **职业价值、道德与态度框架（参考：A12 - A14 段）**

9. IFAC 会员团体应通过会计职业教育项目为立志成为职业会计师的人士提供职业价值、道德与态度的框架，鼓励他们（a）运用职业怀疑并作出职业判断，（b）以符合公众利益的道德方式行事。

#### **相关道德要求（参考：A15 段）**

10. FAC 会员团体应将相关道德要求整合到立志成为职业会

计师人士的会计职业教育项目中。

### 职业价值、道德与态度的学习成果（参考：A16 - A31 段）

11. 在 IPD 结束时，IFAC 会员团体应规定立志成为职业会计师的人士应该实现的职业价值、道德与态度学习成果。这些学习成果将在表 A 中列出。

**表 A: 职业价值、道德与态度的学习成果**

胜任领域（熟练程度）	学习成果
(a) 职业怀疑和职业判断（中级）	(i) 在收集和评估数据和信息时要保持好奇心。
	(ii) 在解决问题、做出判断、做出决定以及得出合理的结论时，应该运用技术来减少偏见。
	(iii) 运用批判性思维识别和评估替代方案，以确定适当的行动方案。
(b) 道德准则（中级）	(i) 阐明道德的本质。
	(ii) 解释以规则和原则为基础的道德方法的优缺点。
	(iii) 识别对遵守道德基本原则的威胁。
	(iv) 评估威胁对遵守道德基本原则的重要性，并作出适当回应。
	(v) 在收集、生成、存储、访问、使用或共享数据和信息时，应遵循道德基本原则。
	(vi) 将相关道德要求应用于符合准则的职业行为上。
(c) 维护公众利益（中级）	(i) 阐明职业道德的作用和重要性，以及与社会责任感的关系。
	(ii) 阐明道德准则在商业和良好治理方面的作用和重要性。
	(iii) 分析道德与法律之间的相互关系，包括法律、法规与公共利益之间的关系。
	(iv) 分析不道德行为对个人、职业和公众所造成的后果。

## 审查会计职业教育项目（参考：A32 - A33 段）

12. IFAC 会员团体应定期审查和更新旨在实现本准则学习成果的会计职业教育项目。

## 反思性活动（参考：A34-A38 段）

13. IFAC 会员团体应针对立志成为职业会计师的人士设计有关职业价值、道德与态度的学习和发展活动，包括正规化和文档化的反思性活动。

## 职业价值、道德与态度的评估（参考：A39-A42 段）

14. IFAC 会员团体应建立适当的评估活动，对立志成为职业会计师人士的职业价值、道德与态度作出评估。

## 说明材料

## 参考国际审计与鉴证准则理事会（IAASB）和国际会计师职业道德准则理事会（IESBA）声明中包含的定义

A1. 本准则使用的术语在 IAASB 和 IESBA 声明中已有定义。

表 B: 在 IES4 中采用了 IAASB 和 IESBA 的定义

定义项目	在 IAASB 和 IESBA 声明中的定义
职业怀疑（IAASB）	职业会计师开展鉴证业务的一种态度，包括采取质疑的思维方式，对可能由于错误或舞弊导致错报的迹象保持警觉，以及对审计证据进行批判性的评价。
职业判断（IESBA）	对与具体事实和情况（包括特定职业活动的性质和范围，以及所涉及的利益和关系）相一致的相关培训、专业知识、技能和经验的运用。

## 本准则的范围（参考：1-6 段）

A2. 作为 IPD 的一部分，立志成为职业会计师的人士需要开展会计职业教育项目。IPD 是立志成为职业会计师的人士初次进行的、能使其具备作为职业会计师履行职责的专业胜任能力的学习和发展。IPD 建立在通识教育的基础上，包括职业会计教育、实务经验和评估。IPD 会一直持续到立志成为职业会计师的人士能够胜任其在会计行业中所属职责的专业胜任能力。

A3. 职业价值、道德与态度是作为职业会计师这一职业成员的职业行为和特征。它包括一些道德原则，这些原则通常与职业行为相关，并且在定义职业行为的特殊特征中是至关重要的。

A4. 职业价值、道德与态度包括对以下方面的承诺：(a) 技术胜任能力和职业技能，(b) 道德行为（例如，独立性、客观性、保密性和正直性），(c) 职业操守（例如，应尽的职责、及时性、礼貌、尊重、责任和可靠性），(d) 追求卓越（例如，对持续改进和终身学习的承诺）以及 (e) 社会责任（例如，对公共利益的认识和考虑）。

A5. 相关职业道德要求是职业会计师应遵守的道德要求，通常包括国际会计师职业道德准则理事会制定的《国际职业会计师道德守则》(IESBA Code)，以及任何更严格的国家要求。

A6. 专业胜任能力可以通过许多不同的方式来描述和分类。在本准则中，专业胜任能力是指按照既定标准履行职责的能力。专业胜任能力超越了对原则、标准、概念、事实和程序的知识范围； 它是对以下几点的应用：(a) 技术胜任能力，(b)



职业技能以及（c）职业价值、道德与态度。

A7. 在国际上，对职业会计师的资格（或许可）的法律和监管方面存在重大差异。从 IPD 结束到取得会员资格（或许可）时，每个 IFAC 会员团体都可以界定适当的关系。

A8. 将职业价值、道德与态度纳入 IPD 为职业会计师履行职责奠定了基础。在 IES7，职业继续教育（2020）中有提及，职业价值、道德与态度的进一步发展是职业继续教育的重点。

A9. 胜任领域是可以将相关学习成果详细分解的范畴。职业价值、道德与态度方面的胜任领域包括道德原则、职业怀疑和职业判断；技术胜任能力方面的胜任领域包括财务会计和报告、税收和经济学；职业技能方面的胜任领域包括智力和组织技能。

A10. 学习成果确定了在特定胜任领域为达到了解、理解和应用三个层次所需掌握的内容和深度。学习成果可以在工作环境或会计职业教育项目的背景下实现。

### **目的（参考：第 8 段）**

A11. 建立立志成为职业会计师的人士需要发展和展示的职业价值、道德与态度有几个目的。它能保护公共利益，提高职业会计师的工作质量，提升会计行业的信誉。

### **职业价值、道德与态度框架（参考：第 9 段）**

A12. 可以通过相关职业道德要求来建立职业价值、道德与态度的框架，例如国际会计师职业道德准则理事会准则 7 中规定的概念框架方法。

A13. 根据相关职业道德要求，职业会计师有责任维护公众

利益。因此，职业会计师的行为并非专门满足个人客户或雇主的需求。

A14. 通过建立涵盖职业价值、道德与态度的学习和发展活动，IFAC 会员团体促进了立志成为职业会计师的人士维护公共利益的承诺。维护公众利益包括：（a）培养对公众影响的认识和关注；（b）培养对社会责任的敏感性；（c）终身学习；（d）注重质量、可靠性、责任感、及时性和礼貌；（e）遵守法律和法规。因此，职业会计师有助于增强人们对市场和整体经济运作的信心和信任。

#### **相关道德要求（参考：第 10 段）**

A15. 在会计职业教育项目中，职业价值、道德与态度最初可能被视为单独的课程或科目。但是，随着立志成为职业会计师人士的进步，将职业价值、道德与态度与其他课程或科目相结合，鼓励人们认识并思考更广泛的道德涵义。

#### **职业价值、道德与态度的学习成果（参考：第 11 段）**

##### **发展学习成果**

A16. 表 A 列出了在 IPD 结束时，无论将来打算承担何种会计专长或职责，立志成为职业会计师的人士都应获得的职业价值、道德与态度的学习成果。这些学习成果为职业会计师能够在不同会计职责中发展专长打下基础。例如，审计业务合作伙伴或税务专家。

A17. 国际审计与鉴证准则理事会声明管理审计、审查、鉴证和相关的服务业务都是按照国际标准进行的。尽管“职业怀疑”

一词是在审计和鉴证业务的背景下定义的，但是，无论立志成为职业会计师的人士将来担任何种职业会计师职责，引起职业怀疑的态度、技能和行为与他们都息息相关的。因此，IPD 包括立志成为职业会计师的人士通过学习和发展活动获取必要的技能、态度和行为，使其有能力应用职业怀疑。在 IPD 之后，通过 CPD 过程可以进一步发展职业怀疑的技能、态度和行为。

A18. 在设计会计职业教育项目时，表 A 中列出的 3 个胜任领域可能与规定的课程或科目名称有所不同。同样，与一个胜任领域（例如，道德原则）相关的学习成果可以通过多个针对该领域的课程或科目实现。一些学习成果（例如，在职业怀疑和职业判断方面的学习成果）的实现可能会跨越几门不同的课程或科目，而其中任何一门都不能单独用于该胜任领域。此外，会计职业教育项目中胜任领域的顺序可能与表 A 中显示的顺序不同（例如，对公共利益的承诺列在表 A 的胜任领域列表的末尾列出，但可能在会计职业教育项目的前端列出）。

A19. 熟练程度可以通过多种方法描述并分类。附录 1 “熟练程度的描述” 提供了对国际会计教育准则理事会的描述。

A20. 在表 A 中，每个胜任领域对应一个熟练程度，是立志成为职业会计师的人士在 IPD 结束时所需要达到的熟练程度。熟练程度表明了展示相关学习成果的环境。综合来看，学习成果和胜任领域的熟练程度可以提供信息帮助 IFAC 会员团体来设计会计职业教育项目。

A21. IFAC 会员团体可以在会计职业教育项中：（a）囊括其

他胜任领域；(b) 提高某些胜任领域的熟练程度；或者(c) 发展本准则中未指定的其他学习成果。这种情况可能发生在当 IFAC 会员团体准备让立志成为职业会计师的人士在特定行业(例如公共部门)或特定职位(例如管理会计师或审计师)工作的情况中。

### 选择学习与发展的活动

A22. 在考虑国家和文化环境的情况下，鼓励 IFAC 会员团体、教育工作者和其他利益相关者找到最合适的学习和发展职业价值、道德与态度的方法。

A23. 确定实现学习成果的方法是包含了学习和发展活动的混合方法，该方法结合了结构化学习计划和实务经验。该混合方法为立志成为职业会计师的人士提供充分的机会体验职业价值、道德与态度在日常工作中的应用。

A24. 在建立学习和发展活动时，IFAC 会员团体、教育工作者和其他利益相关者可以区分(a) 对立志成为职业会计师的人士进行职业价值、道德与态度的教育，以及(b) 发展并保持合适的道德行为环境。通过 IPD 可以发展职业价值、道德与态度，并持续整个职业生涯，成为 CPD 活动以及终身学习的一部分。

A25. IFAC 会员团体、教育工作者和其他利益相关者可以考虑使用参与性方法促进职业价值、道德与态度的发展。这些可能包括但不限于：

- (a) 职责所在；
- (b) 讨论选定的阅读材料和在线材料；
- (c) 分析涉及道德威胁的商业情况的案例研究；

- (d) 讨论纪律声明和调查结果;
- (e) 邀请具有公司或专业决策经验的演讲者开研讨会;
- (f) 使用在线论坛和讨论区。

A26. 参与式方法可以使立志成为职业会计师的人士更深刻地意识到必须对个人和企业可能产生的道德影响和潜在冲突做出复杂的管理层决策。

### **职业怀疑和职业判断**

A27. 在职业怀疑和职业判断领域的职业发展并不总是顺畅的。在这些领域中，需要适当的关注有效的学习和发展的规划，可能包括在指导、反思性活动、时间和实务经验中起关键作用的学习方法。

### **道德准则**

A28. 职业价值、道德与态度适用于职业会计师在其职业能力范围内开展所有工作。(a) 了解并理解道德概念、道德理论和职业道德基本原则，以及(b) 在非日常工作中的实践机会可以帮助立志成为职业会计师的人士认识并应对道德威胁。

A29. 立志成为职业会计师的人士在道德原则和威胁方面的学习和发展可以解决:(a) 所有职业会计师都可能面临的特定道德威胁;(b) 职业会计师在各自职责中更可能遇到的道德威胁;以及(c) 面对此类道德威胁,制定适当措施时的主要考虑因素。

A30. 可以通过以下几点向立志成为职业会计师的人士强调道德原则的重要性:(a) 识别其工作或工作环境中任何明显的道德影响和冲突,(b) 对这种情况形成初步看法,(c) 与实务经验

督导者讨论。

A31. 对于立志成为职业会计师的人士来说，道德威胁和潜在的困境很可能在实务经验期间内发生。那些负责设计和监督实务经验项目的人员可以向立志成为职业会计师的人士提供指导，指导他们在工作环境或 IFAC 会员团体中，如果对工作流程的道德方面有疑虑，需要向雇主、导师或主管咨询。

### **审查会计职业教育项目（参考：第 12 段）**

A32. 会计职业教育项目旨在支持立志成为职业会计师的人士在 IPD 结束时发展适当的专业胜任能力。此类项目可通过包括大学、其他高等教育提供者、IFAC 会员团体、雇主提供的资格和课程的正规教育，以及日常工作（非脱产）中的培训。会计职业教育项目的设计可能需要 IFAC 会员团体以外利益相关者的实质性投入。

A33. 定期审查和更新会计职业教育项目的要求反映了职业会计师在瞬息万变的复杂环境中工作。典型的审核周期可能为三到五年，但更加频繁的审查可能会更合适，例如考虑到与职业会计师相关的法律、法规和准则的变化时。

### **反思性活动（参考：第 13 段）**

A34. 反思性活动是职业会计师在其职业生涯的各个阶段，通过回顾他们的经验（真实的或模拟的），以改善他们未来的职业行为，持续提高其专业胜任能力的反复过程。

A35. 最值得回顾的现实经验可能会发生在日常工作中。如果这种情况不可能或不适合模拟真实生活经验，或考虑公共领域

的相关案例，也可能提供合适的替代方案。

A36. 记录反思性活动的文档可能包括：

- (a) 学习记录；
- (b) 反思性活动记录；
- (c) 个人发展档案；
- (d) 关键事件的日记。

A37. 在为立志成为职业会计师的人士和职业会计师提供对反思性活动保留的文件性质、格式和内容以及要记录的道德情况类型的指导时，IFAC 会员团体可以考虑保密性、法律和监管要求等因素。例如，某些道德状况可能很敏感，可能受到法律或纪律处分，不适合立志成为职业会计师的人士记录和讨论。

A38. IFAC 会员团体也可以考虑为实务经验督导者提供有关如何在实践中支持反思性活动的指导。

### **职业价值、道德与态度的评估（参考：第 14 段）**

A39. IES6，初始职业发展 - 专业胜任能力评估（2015）提供了适用于设计评估活动的原则，该评估活动用于评估职业价值、道德与态度和其他专业胜任能力要素。

A40. 各种评估活动可用于评估立志成为职业会计师的人士的职业价值、道德与态度。适当的评估活动可能包括：(a) 由简答题构成的笔试；(b) 案例分析；(c) 书面论文；(d) 客观测试；(e) 日常工作评估；以及 (f) 对先前学习的认可。

A41. 除了笔试以外，在正式教育环境中进行评估还有一些其他方式，包括：

(a) 建立案例研究资料库，并要求立志成为职业会计师的人士根据这些案例研究完成测试；

(b) 使用案件分析系统，要求立志成为职业会计师的人士维护特定公共领域案件的日记和备忘；

(c) 对会计职业教育项目的道德方面进行客观测试；和

(d) 使用案例研究小组的作业和研讨会来评估道德分析和决策制定。

A42. 日常工作评估与正规教育环境中的评估不同，并且在许多方面比后者更加困难。评估日常工作中职业价值、道德与态度的发展可能包括：

(a) 讨论并协助解决日常工作中出现的道德威胁；

(b) 道德决策审查与绩效审查和评估相结合。

### 熟练程度描述

描述熟练程度有助于国际会计教育准则理事会在其出版物（例如 IES2、3 和 4）中体现学习成果。有三种对熟练程度的描述，这些描述以及学习成果可以提供信息，帮助会员机构设计针对各种专业会计职责和专长的会计职业教育项目。

熟练程度	描述
基础	<p>通常，胜任领域学习成果的重点在于：</p> <ul style="list-style-type: none"><li>• 定义、阐明、总结和解释技术胜任能力相关领域的基本原则和理论，以便在适当的监督下完成任务；通过使用适当的专业技能来执行分配的任务；</li><li>• 认识到在执行分配的任务中职业价值、道德与态度的重要性；</li><li>• 解决简单的问题，将复杂的任务或问题转交给主管或具有专门知识的专家；</li><li>• 通过口头和书面交流以清晰的方式提供信息以及解释想法。</li></ul>



熟练程度	描述
	<p>基础级别学习成果与工作环境相关，该工作环境的特点是拥有较低的模糊性、复杂性和不确定性。</p>
中级	<p>通常，胜任领域的学习成果重点在于：</p> <ul style="list-style-type: none"> <li>• 独立地应用、比较和分析技术胜任能力相关领域中的基本原则和理论，以完成工作分配和决策；</li> <li>• 结合技术胜任能力和职业技能来完成工作任务；</li> <li>• 在工作任务中运用职业价值、道德与态度；</li> <li>• 通过口头和书面交流向会计和非会计利益相关者清晰地呈现信息并解释想法。</li> </ul> <p>中级学习成果与工作环境相关，该工作环境的特点是中等模糊性、复杂性和不确定性。</p>
高级	<p>通常，胜任领域的学习成果重点在于：</p> <ul style="list-style-type: none"> <li>• 从不同领域的技术胜任能力中选择并整合原则和理论，用来管理和领导项目和工作任务，并提出适合利益相关者需求的建议；</li> <li>• 整合技术胜任能力和职业技能来管理和领导项目及工作任务；</li> <li>• 根据职业价值、道德与态度，对适当的行动方针做出判断；</li> <li>• 在有限的监督下评估、研究并解决复杂的问题；</li> <li>• 预测、适当地咨询并开发复杂问题的解决方案；</li> <li>• 始终以有说服力的方式向广泛的利益相关者展示和解释相关信息。</li> </ul> <p>高级学习成果与工作环境相关，该工作环境的特点是高模糊性、复杂性和不确定性。</p>

## IES5，初始职业发展-实务经验（2015）

### 介绍

#### 本准则的范围（参考：A1-A4 段）

1. 本国际教育准则（IES）规定了立志成为职业会计师的人士在完成初始职业发展（IPD）之前必须完成的实务经验。

2. 本准则是针对国际会计师联合会（IFAC）成员机构的。IFAC 成员机构有责任确保 IPD 符合本国际教育标准的要求。此外，本 IES 可能有助于职业会计师、雇主、监管机构、政府机构、教育组织和支持职业会计师学习和发展的任何其他利益相关者。

3. 实务经验是指与发展专业胜任能力相关的日常工作和其他活动。实务经验是 IPD 的一个组成部分。IPD 是一种学习和发展过程，是立志成为职业会计师的人士为达到胜任职业会计师角色首先发展的专业胜任能力。

4. 在 IPD 中，实务经验建立在通识教育和会计职业教育项目的基础上。公众期望职业会计师运用他们的经验和知识来履行他们的职责。然而，职业会计师履行职责的多样性意味着所需的实务经验在不同的 IFAC 会员团体之间可能是不同的，甚至在提供不同类型会员的一个 IFAC 会员团体内部也是不同的。IFAC 会员团体能够调整实务经验要求，以满足（a）他们自己的需要，（b）相关监管机构的要求，以及（c）公众对职业会计师能力的期望。

5. 在完成 IPD 后，将职业会计师的水平提升到能够胜任其

他角色的专业胜任能力水平，需要具有一定的实务经验，例如(a) 法定审计师的角色，(b) 其他专业化角色，或(c) 受监管的角色。实务经验是职业会计师终身学习的一部分，目的是在 CPD 过程中保持和发展与其角色相关的专业胜任能力。工作环境的变化、职业发展或新角色可能要求职业会计师提高其专业胜任能力水平并获得新的能力。这包含在国际教育准则 7，职业继续教育（2020）中。

6. 主管和雇主在规划和监督立志成为职业会计师的人士获得实务经验方面起着重要作用。

7. 《国际会计教育标准委员会 (IAESB) 术语表》(2021 年) 对《国际教育准则》和《职业会计师和立志成为职业会计师的人士国际教育标准框架》中使用的关键术语进行了定义和解释。

### **生效日期**

8. 本准则自 2015 年 7 月 1 日起生效。

### **目标（参考：A5-A6 段）**

9. 本准则的目标是为立志成为职业会计师的人士建立足够的实务经验，并需要在初始职业发展结束时完成，以发挥职业会计师的作用。

### **要求**

### **实务经验（参考：A7-A9 段）**

10. IFAC 会员团体应要求立志成为职业会计师的人士在 IPD 结束前完成实务经验。

11. IFAC 会员团体应要求立志成为职业会计师的人士有足

够的实务经验，能够证明他们已具备履行职业会计师职责所必需的（a）技术胜任能力、（b）职业技能和（c）职业价值、道德与态度。

12. IFAC 会员团体应采用以下三种方法之一作为衡量其实务经验的首选方法：

- 产出法；
- 投入法；
- 综合法。

#### **产出法（参考：A10 段）**

13. 采用产出法的 IFAC 会员团体应要求立志成为职业会计师的人士使用产出的方法来证明他们已经获得了实务经验。

#### **投入法（参考：A11-A13 段）**

14. 采用投入法的 IFAC 会员团体应要求立志成为职业会计师的人士使用投入的方法来证明他们已经获得了实务经验。

#### **综合法（参考：A14 段）**

15. 采用投入和产出法的 IFAC 会员团体应遵守第 13 和 14 段中规定的、适用的基于产出法和投入法的要求。

#### **实务经验督导和控制（参考：A15-A21 段）**

16. IFAC 会员团体应要求立志成为职业会计师的人士的实务经验应在实务经验督导者的督导下进行。

17. IFAC 会员团体应要求立志成为职业会计师的人士的实务经验以 IFAC 会员机构或（如适用）监管机构规定的一致形式记录，并有可验证的证据支持。

18. IFAC 会员团体应要求实务经验督导者对立志成为职业会计师的人士的实务经验记录进行定期审查。

19. IFAC 会员团体应建立适当的评估活动，以评估立志成为职业会计师的人士已完成足够的实务经验。

## 说明材料

### 本准则的范围（参考材料：1-7 段）

A1. 一名立志成为职业会计师的人士已经开始考虑将会计职业教育项目作为 IPD 的一部分。IPD 是一种学习和发展，立志成为职业会计师的人士借此首先发展自己的能力，从而成为职业会计师。IPD 以普通教育为基础，包括会计职业教育、实务经验和评估。IPD 将一直持续到立志成为职业会计师的人士能够达到他们所选择的会计职业所要求的专业胜任能力为止。

A2. 会计职业教育项目旨在支持立志成为职业会计师的人士在 IPD 结束时发展适当的专业胜任能力。它们提供的正规教育可能包括通过大学、其他教育机构、IFAC 会员团体和雇主提供的学位和课程，以及日常工作中的培训。因此，设计 IPD 期间的会计职业教育项目的可能会涉及 IFAC 会员机构以外的利益相关者的实质性投入。

A3. 可以用许多不同的方式描述专业胜任能力并分类。在 IES 中，专业胜任能力指的是按照既定标准履行职责的能力。专业胜任能力超越了对原则、标准、概念、事实和程序的了解；它是（a）技术胜任能力、（b）职业技能和（c）职业价值、道德与态度的综合和应用。

A4. 实务经验为立志成为职业会计师的人士提供一个专业的环境，他们可以通过以下途径发展专业胜任能力：

(a) 了解提供服务的环境；

(b) 增进他们对组织、商业运作方式和专业工作关系的了解；

(c) 能够将会计工作与其他业务职能和活动联系起来；

(d) 在实际生活中培养适当的职业价值、道德与态度（见 IES4，初始职业发展-职业价值、道德与态度（2021 年））；

(e) 在适当的监督下，有机会逐步提高责任水平。

#### **目标（参考： 第 9 段）**

A5. 足够的实务经验是深度和广度、知识和应用的结合，在适当的情况下，需整合来自不同领域的材料应用到一系列的情况中。实务经验的广度受以下因素的影响：角色的性质；复杂程度；国家或地方法律；监管当局的要求；公众对专业能力的期望。实务经验的深度受到任务的多样性和复杂性、监督和监测的支持水平等因素的影响

A6. 确定立志成为职业会计师的人士在 IPD 结束前需要完成足够的实务经验有几个目的：它保护公众利益，提高职业会计师的工作质量，提高会计职业的信誉。

#### **实务经验（参考： 10-12 段）**

A7. IPD 以普通教育为基础，包括会计职业教育、实务经验和评估。这些内容的具体结合方式可能取决于一系列因素，例如，任务的复杂性和多样性、所需的专业知识、自主性和判断水平，

以此帮助立志成为职业会计师的人士完成 IPD。实务经验和教育的结合也可能根据以下情况而有所不同：(a) IFAC 个别会员团体制定的规则；(b) 国家和地方法律；(c) 管理当局的要求；(d) 公众的期望。

A8. 在确定会计职业教育和实务经验之间的适当平衡时，IFAC 会员团体可考虑以下因素：

(a) 一些会计职业教育项目，如培训、实习、合作教育、借调等，强调实际应用，可能有助于达到实务经验的要求。

(b) 学术学习或专业资格有助学习和展示专业会计知识。然而，就其本身而言，学习并不一定证明取得了作为职业会计师的专业胜任能力。在工作中获得的经验使立志成为职业会计师的人士具备成为称职的职业会计师所需的许多技能。

(c) 完成会计职业教育项目或与会计职业教育项目同时完成后，可获得实务经验。

A9. 在确定实务经验的方法和要求时，IFAC 会员团体可考虑若干因素，包括：

(a) 公众利益，包括对本地环境、公众期望及任何有关规定要求；

(b) 立志成为职业会计师的人士的需求，包括了解他们在完成 IPD 时应发挥的作用；

(c) 雇主的需求，包括效率和成本效益，以及该雇主是否在工业界、政府或国营企业；

(d) IFAC 会员团体的需求，包括监管要求、效率和成本效

益。

### 产出法（参考： 13 段）

A10. 可以在产出法中用于评估的证据包括：

（a）根据能力分布图衡量学习成果；

（b）检查研究项目或思考性文章；

（c）工作日志与合适的的能力分布图比较。工作日志是由个人维持的记录，它记录了任务的性质、完成度以及完成这些任务所需的时间

### 投入法（参考： 14 段）

A11. 投入法由于易于测量和验证，常常被用作衡量胜任能力发展。投入法有局限性，例如，他们并不总是直接衡量学习成果或能力的发展。传统输入法依据时间衡量，例如，花费在相关活动上的小时数，或实务经验持续的总时间（天、月或年）。

A12. 可以使用投入法进行测量的证据包括考勤记录、考勤表、工作日志和工作记录。IFAC 会员团体制定投入法的要求，可以考虑立志成为职业会计师的人士完成教育项目的结构和相关性。会计职业教育项目产生的结果与基于工作经验的测量（如实习）结果相似，可能有助于达到实务经验的总需求。同样，如果完成了大量的会计职业教育课程，比如会计硕士学位，IFAC 会员团体可以选择减少实务经验的组成部分。例如，IFAC 会员机构可以考虑选择三年的实务经验（几个 IFAC 会员团体首选和实施的）、两年会计或其他相关专业硕士学位、五年以上的会计教育和足够的实务经验相结合。



A13. 不论组成部分如何平衡，公众通常都期望职业会计师已经完成了会计职业教育项目，并获得了足够的实务经验。

### **综合法（参考： 15 段）**

A14. 将投入法和产出法结合起来的方法可以由 IFAC 会员机构创建。投入单位被视为有助于衡量专业胜任能力水平。达到特定的能力可以用来核实投入，或在某些情况下取代投入要求的一部分。

### **实务经验督导和控制（参考： 16-19 段）**

A15. 实务经验督导者是负责指导、建议和帮助立志成为职业会计师的人士获得足够的实务经验的职业会计师。实务经验督导者可以建立立志成为职业会计师和 IFAC 会员团体之间的重要联系。他们可能负责规划实务经验期，并为立志成为职业会计师的人士提供指导。在一些环境中，实务经验督导者也可以为立志成为职业会计师的人士提供指导支持。IFAC 会员团体可以为实务经验督导者提供培训，并开展帮助和质量控制项目。

A16. 实务经验督导者可由其他人协助执行监督职能，其中一些人可能不是职业会计师。

A17. 可验证的证据是客观的、能够被证明和保留的证据。

A18. 由实务经验督导者对实务经验记录进行定期审查，并提供可验证的证据，其目的是检查 IFAC 会员团体或监管机构制定的要求是否合适。此外，这种定期审查也可以用来监测个人的发展。如果立志成为职业会计师的人士发展不符合预期，实务经验督导者可以核实情况，找到原因，提出解决方法。这种定期监

督将（a）为实务经验督导者、雇主和立志成为职业会计师提供一个机会，以审查迄今为止获得的实务经验，并（b）有助于立志成为职业会计师的人士的未来发展。

A19. 在评估立志成为职业会计师的人士所获得的实务经验是否充足时，IFAC 会员团体可考虑以下活动：

（a）建立一个可以采取抽样办法的制度，以监测和报告所取得的实务经验；

（b）就实务经验课程及其各自的角色和职责，向雇主、实务经验督导者和立志成为职业会计师的人士提供详细的书面指导；

（c）建立机制，判断雇主是否适合为立志成为职业会计师提供适当的实务经验；

（d）在实务经验开始前，评估和批准实务经验环境。例如，可以审查实务经验的性质和范围以及雇主的培训安排，以确保适当的规划、监督、指导、咨询和评价立志成为职业会计师的人士；

（e）建立一个雇主定期报告制度，包括立志成为职业会计师的人士在计划的性质、范围和实务经验内容方面的任何改变；

（f）在完成 IPD 之前，根据立志成为职业会计师的人士和实务经验督导者提交的书面意见（可能有口头意见作为支持），评估所获得的实务经验（参见 IES6，初始职业发展-专业胜任能力评估（2015））；

（g）鼓励雇主向立志成为职业会计师和实务经验督导者反馈，并在达到胜任能力水平时进行交流；

(h) 监测以前核准的雇主和实务经验督导者。IFAC 会员团体可就需要改进的领域提出建议，或在条件发生重大变化而不符合相关经验标准时建议撤销批准；

(i) 定期及时地研究职业会计师要求的能力水平，确保获得足够的实务经验，并以可验证的证据（例如工作日志）作为支持。

A20. IES6，初始职业发展——专业胜任能力评估（2015）提供了用于评估实务经验充分性的设计原则。

A21. 各种活动都可用于评估立志成为职业会计师的人士实务经验的充分性。适当的评估活动可能包括在 IPD 各个领域：对 IES2，初始职业发展——技术胜任能力（2021），IES3，初始职业发展——职业技能（2021）和 IES4，初始职业发展——职业价值、道德与态度（2021）日常工作评估。

## IES6，初始职业发展-专业胜任能力评估（2015）

### 介绍

#### 本准则的范围（参考： A1-A3 段）

1. 本国际教育准则规定了评估专业胜任能力的要求，要求立志成为职业会计师的人士在完成初始职业发展（IPD）之前具备专业胜任能力。

2. 本准则是由 IFAC 会员团体发布的。IFAC 会员团体有责任评估立志成为职业会计师的人士在 IPD 结束时是否达到了适当的专业胜任能力水平。此外，本 IES 可能有助于教育组织、雇主、监管机构、政府机构以及支持立志成为职业会计师的人士学习和发展的任何其他利益相关者。

3. 在 IESs 中，评估是针对通过学习和发展而具有的专业胜任能力开展的。IPD 是一种学习和发展，通过这种学习和发展，立志成为职业会计师的人士首先发展自己的能力，从而履行职业会计师职责。然而，学习和发展是一个不断发展和保持专业胜任能力的过程，贯穿于职业会计师的整个职业生涯，并在职业继续教育（CPD）中持续。IPD 的重点是专业胜任能力的实现。CPD 的重点是发展和保持专业胜任能力。

4. 本准则规定了专业胜任能力评估的要求。而 IES2，初始职业发展-技术胜任能力（2021 年），IES 3，初始职业发展-职业技能（2021 年），IES 4，初始职业发展-职业价值、道德与态度（2021 年），规定了与 IPD 内的重点领域相关的评估要求，IES

5. 初始职业发展-实务经验 (2015), 规定了实务经验的评估要求。

5. IES 中使用的关键术语的定义和解释, 以及职业会计师和立志成为职业会计师人士的框架, 都在国际会计教育标准委员会 (IAESB) 术语表 (2021 年) 中列出。

### **生效日期**

6. 本准则自 2015 年 7 月 1 日起生效。

### **目标 (参考: A4 段)**

7. 本准则的目的是确定立志成为职业会计师的人士在 IPD 结束时是否达到适当的专业胜任能力水平, 以便发挥职业会计师的作用。

### **要求**

#### **专业胜任能力正式评估 (参考: A5-A8 段)**

8. IFAC 会员团体应根据 IPD 期间开展的一系列评估活动的结果, 正式评估立志成为职业会计师的人士在 IPD 结束时是否达到适当的专业胜任能力水平。

#### **评估原则 (参考: A9-A20 段)**

9. IFAC 会员团体应在会计职业教育项目中设计高水平的可靠性、有效性、公平性、透明度和充分性的评估活动。

#### **可验证的证据 (参考: A21-A22 段)**

10. IFAC 会员团体应根据可验证的证据对立志成为职业会计师的人士的专业胜任能力进行评估。

### **说明材料**

## **本准则的范围（参考：1-5 段）**

A1. 可以用许多不同的方式对专业胜任能力进行描述和分类。在 IES 中，专业胜任能力是按既定标准履行职责的能力。专业胜任能力超越了对原则、标准、概念、事实和程序的了解；它是（a）技术胜任能力、（b）职业技能和（c）职业价值、道德与态度的综合应用。

A2. 在 IPD 期间，可能由一系列利益相关者开展评估活动，包括 IFAC 会员团体、雇主、监管机构、许可机构、大学、学院和私立教育机构。虽然在 IPD 期间对专业胜任能力评估是 IFAC 会员团体的责任，但其他利益相关者可向评估活动提供实质性投入。

A3. 职业会计师在 CPD 期间持续终身学习，以发展和保持与期职责相关的专业胜任能力。工作环境的变化、职业发展或新角色可能要求职业会计师提高其专业胜任能力水平并获得新的能力。这在 IES7，职业继续教育（2020）中有所涉及。

## **目标（参考：第 7 段）**

A4. 确定立志成为职业会计师的人士在 IPD 结束时是否具备适当的专业能力水平，有几个目的：它保护了公众利益，提高了职业会计师的工作质量，提高了会计职业的信誉。

## **专业胜任能力的正式评估（参考：第 8 段）**

A5. 为了正式评估是否具备了专业胜任能力，IFAC 会员团体可以利用 IPD 期间进行的一项或多项评估活动的结果。IPD 期间评估活动的构成可能有所不同，可能包括但不限于：

(a) IPD 结束时进行的单一多学科考试;

(b) 在整个 IPD 期间进行一系列侧重于具体专业胜任能力领域的考试;

(c) 在 IPD 期间进行一系列考试和日常工作的评估。

A6. 评估活动是那些旨在评估特定领域专业胜任能力的活动。在 IPD 期间,可以选择与被评估专业胜任能力的特定方面相匹配的评估活动。评估活动的例子包括但不限于:

(a) 笔试;

(b) 口语考试;

(c) 客观测试;

(d) 计算机辅助测试;

(e) 雇主对日常工作能力的评估;

(f) 审查关于日常工作活动完成情况的一系列证据。

A7. 所选择的评估活动类型可能取决于每个 IFAC 会员团体的具体因素,这些因素可能包括但不限于:

(a) 立志成为职业会计师的人士所居住的地理位置偏僻和分散程度;

(b) IFAC 会员团体现有的教育和其他资源;

(c) 评估立志成为职业会计师人士的人数和背景;

(d) 雇主提供的学习和发展机会。

A8. 与决定职业会计师应达到的适当专业胜任能力水平有关的因素可能包括但不限于:

(a) 职业会计师所承担任务的复杂性和多样性;;

(b) 利益相关者（例如公众、雇主和监管机构）对专业胜任能力的性质和程度的期望；

(c) 在特定行业工作的职业会计师所需的专业知识；

(d) 承担一项任务或完成一项任务所需的专业判断水平；

(e) 职业会计师的各种作用，例如财务报表编制人员、税务顾问或管理会计师；

(f) 工作环境的复杂性。

### 评估原则（参考：第 9 段）

A9. 会计职业教育项目旨在支持立志成为职业会计师的人士在 IPD 结束时具备适当的专业胜任能力。它们可能包括通过大学、其他高等教育机构、IFAC 会员团体和雇主提供的学位和课程提供的正规教育，以及工日常工作中的培训。因此，IPD 期间会计职业教育项目可能会涉及 IFAC 会员团体以外的利益相关者的实质性投入。

A10. 评估原则适用于 IPD 期间进行的个人评估活动。然而，对每一个个人评估活动来说，它可能不总是能达到高水平的可靠性、有效性、公平性、透明度和充分性。

A11. 如果评估活动在相同的情况下始终产生相同的结果，那么它就具有较高的可靠性。可靠性不是一个绝对的度量方式，不同的评估活动可能具有不同的可靠性水平。如果在相同的情况下，大多数独立的评估者一致做出相同的判断，那么评估活动就具有很高的可靠性。

A12. 可以通过许多方法设计评估活动来增加可靠性。例如：



(a) 避免在试题或说明中使用模棱两可的措辞，可提高笔试的可靠性；

(b) 可以通过在测试最后定稿前对其内容进行内部或外部审查来提高客观测试的可靠性；

(c) 选择能力相当高的评估员，适当的培训他们，使他们能够评估任务，可提高对日常工作评估的可靠性。

A13. 如果评估活动衡量了其需要的内容，那么它就具有较高的有效性。效度不是一个绝对的衡量标准，不同的评估活动可能有不同的效度水平。有效性有多种形式，包括以下内容：

(a) 表面有效性——如果评估活动是为了衡量其需要的内容，则该评估活动具有较高的表面有效性；

(b) 预测有效性——如果评估活动的内容与拟评估的专业胜任能力的特定方面有关，则该评估活动具有较高的预测有效性；

(c) 内容有效性——如果评估活动充分涵盖被评估专业胜任能力的特定方面，则该评估活动具有较高的内容有效性。

A14. 设计评估活动以提高有效性的方法有很多。例如：

(a) 在评估立志成为职业会计师的人士应用某一会计准则的能力时，如果考试包括全面且相关的个案研究，而不是基于不完全资料的简单个案研究，则可能提高表面有效性；

(b) 预测有效性可因评估领导能力而提高，方法是通过日常工作对立志成为职业会计师的人士如何领导一个团队进行评估，而不是依靠书面考试的结果评估；

(c) 如果一项考试涉及所评估的专业胜任能力特定领域的

更多方面，而不是少数方面，则可提高内容有效性。

A15. 如果评估活动是公平且无偏见的，那么它就具有很高的公平性。公平不是一个绝对的衡量标准，不同的评估活动的公平性可能不同。当设计评估活动的人员意识到可能存在偏见时，即可以改善公平性。

A16. 设计评估活动以提高公平性的方法有很多。例如：

(a) 确保评估活动只依赖所有立志成为职业会计师的人士都可获得的计算机技术，可提高公平性；

(b) 通过审查考卷，消除并非所有立志成为职业会计师的人士共同拥有的与文化知识有关的假设，可以提高公平性。

A17. 当评估活动的细节（如要评估的能力范围和活动的时间）被公开披露时，评估活动具有很高的透明度。在考虑 IPD 期间进行的全部评估活动时，高透明度也很重要。透明度不是一种绝对的衡量标准，不同的评估活动的透明度可能不同。与利益相关者进行清晰且可理解的交流可能会实现高水平的透明度。

A18. 提高评估活动透明度的方法有很多。例如：

(a) 对于在 IPD 期间进行的全部评估活动，可通过公开发表一份说明，包括被评估的专业胜任能力领域、评估活动的种类以及在 IPD 期间进行评估活动的时间，从而提高透明度；

(b) 当雇主向雇员传达一个明确界定的能力框架，用以评估雇员的能力时，可提高日常工作评估的透明度；

(c) 公开有关考试的发展、评分和管理的资料，可提高考试设置和过程的透明度。

A19. 如果评估活动（a）在深度和广度、知识和应用之间取得平衡，并且（b）将不同领域的材料应用于一系列情境和上下文，那么它就具有较高的充分性。高水平的充分性与 IPD 期间进行的全部评估活动是相关的。充分性不是一个绝对的衡量标准，不同的评估活动可能在其充分性水平上有所不同。

A20. 设计评估活动以提高充分性的方法有很多。例如：

（a）可通过在评估所需技术胜任能力、职业技能和职业价值、道德与态度（广度）的评估活动中加入适当的细节（深度）来提高整个 IPD 活动的充分性；

（b）提高日常工作评估的充分性，可通过要求立志成为职业会计师的人士在广泛适用于许多不同情况的职业技能、职业价值、道德与态度方面证明其专业胜任能力实现。

### **可验证的证据（参考：第 10 段）**

A21. 可验证的证据是客观的、能够被证明和保留的证据。基于可验证的证据的专业胜任能力评估可以满足监督或规范 IFAC 会员团体第三方的需要。它还将增加利益相关者的信心，使立志成为职业会计师的人士在 IPD 结束时已达到适当水平的专业胜任能力。

A22. 可验证的证据包括：

（a）成功完成课程的结业证书；

（b）优异的考试成绩；

（c）雇主就立志成为职业会计师人士所取得的能力提供的成绩记录。

## IES7，职业继续教育（CPD）（2020）

### 介绍

#### 本准则的范围（参考：A1-A6）

1. 本国际教育准则（IES）规定职业会计师要发展和保持专业胜任能力，为客户、雇主和其他利益相关者提供高质量的服务，从而加强公众对会计职业的信任，就必须进行 CPD 活动。

2. CPD 是在初始职业发展（IPD）之后进行的学习和发展，以发展和保持专业胜任能力，使职业会计师能够继续胜任其职责。CPD 包括与职业会计师职责相关的学习和发展活动，例如：（a）教育、（b）培训、（c）实务经验、（d）指导和辅导、（e）网络、（f）观察、反馈和反思活动、以及（g）自我发展活动。

3. 随着职业会计师在职业生涯中扮演新的角色，对其专业胜任能力要求可能会发生变化。CPD 包括许多与 IPD 相同的要素，同时也拓展了扮演新角色时可能需要的额外专业胜任能力的广度和深度。

4. 本准则面向 IFAC 会员团体发布。IFAC 会员团体对职业会计师的 CPD 负有责任，详见本准则的要求。此外，本准则对职业会计师、雇主、监管机构、政府机构、教育组织和支持职业会计师学习和发展的任何其他利益相关者也有帮助。

5. 职业会计师有责任通过开展相关的 CPD 活动来发展和保持专业胜任能力。然而，由于 IFAC 的职责是帮助职业会计师发展和保持专业胜任能力，以保障公众利益，所以本准则是向 IFAC

的会员团体提出的：

(a) 采用规定的 CPD 要求，以制定和实施适当的衡量、监督和合规程序；

(b) 促进职业会计师终身学习的重要性和承诺；

(c) 为职业会计师提供 CPD 的机会和资源。

6. 国际会计教育准则理事会词汇表 (IAESB) (2021) 规定了本准则和《职业会计师和立志成为职业会计师人士的国际教育准则框架》中使用的关键术语的定义和解释。

### 生效日期

7. 本准则从 2020 年 1 月 1 日起生效。

### 目标 (参考: A7-A8)

8. 本准则的目标是确立职业会计师承担相关 CPD，以发展和保持履行其职业会计师职责所必需的专业胜任能力。

### 要求

#### 职业会计师的 CPD (参考: A9-A15)

9. IFAC 会员团体应要求职业会计师承担并记录相关的 CPD，以发展和保持履行职业会计师角色所必需的专业胜任能力。

#### 推广和获取 CPD (参考: A16-A18)

10. IFAC 会员团体应强调 CPD 的重要性和对专业胜任能力发展和保持的承诺。

11. IFAC 会员团体应为获得 CPD 的机会和资源提供便利，以协助职业会计师履行个人责任，开展 CPD 活动，以发展和保持专业胜任能力。

### **CPD 的衡量（参考： A19-A20, A27）**

12. IFAC 会员团体应建立一种以产出法、投入法为基础或两者兼用的职业会计师 CPD 的衡量方法。

### **产出法（参考： .A21-A23）**

13. 采用产出法时，IFAC 会员团体应要求职业会计师发展和保持专业胜任能力，通过取得与履行其职业会计师职责相关的学习成果来证明。

### **投入法（参考： .A24-A26）**

14. 采用投入法时，IFAC 会员团体应要求职业会计师通过完成与履行其职业会计师职责相关的规定数量的学习和发展活动来发展和保持专业胜任能力。

### **CPD 的监督和实施（参考： A28-A42）**

15. IFAC 会员团体应详细说明职业会计师为已进行的 CPD 需要保留的可验证证据的性质和范围。

16. IFAC 会员团体应建立一套系统的程序（a）监督职业会计师是否符合 IFAC 会员团体的 CPD 要求，并（b）对未能满足这些要求的职业会计师给予适当的处罚。

### **说明材料**

### **本准则的范围（参考：第 1-6 段）**

A1. 在 IESs 中，职业会计师是取得、展示和进一步发展专业胜任能力，以履行会计职业角色的个人，同时被要求遵守由职业会计组织或授权机构制定的职业道德准则。会计职业包括但不限于：

(a) 准备、分析和报告相关的财务和非财务信息，并如实反映；

(b) 在决策制订和推行组织策略方面建立伙伴关系；

(c) 审计财务和非财务信息，提供其他鉴证和咨询服务；

(d) 准备和分析相关税务信息。

A2. 专业胜任能力是指按照既定标准履行职责的能力。专业胜任能力不仅仅是对原则、标准、概念、事实和程序的了解；它是以下学习成果的整合和应用：(a) 技术胜任能力，(b) 职业技能，(c) 职业价值、道德与态度。

A3. 从事 CPD 并不保证职业会计师能够发展和保持提供高质量专业服务所必需的专业胜任能力。然而，CPD 在增强公众信心和信任方面发挥了重要作用，它使职业会计师能够发展和保持与其角色相关的专业胜任能力。

A4. 我们期望职业会计师应在预期和适应流程、技术、职业准则、监管要求、雇主要求和其他领域的变化时，发展和保持专业胜任能力。为支持职业会计师达到这些期望，IFAC 会员团体可定期审查其 CPD 政策和本准则的应用情况。

A5. 经衡量、监督、评估和实施的成熟的 CPD 计划可构成 IFAC 会员团体质量保证过程的一部分。这些质量保证过程可能包括职业会计师工作的质量保证审查(包括对职业会计师 CPD 的审查)、调查和处罚流程。

A6. 终身学习代表着对技术胜任能力、职业技能、职业价值、道德与态度的持续追求。职业会计师要满足公众利益的期望，终

身学习至关重要。

### **目标（参考：第 8 段）**

A7. 确立职业会计师承担相关的 CPD，以发展和保持履行其职业会计师职责所必需的专业胜任能力，有几个目的：它有助于保护公众利益，支持为客户、雇主和其他利益相关者提供优质服务，并提高会计师行业的信誉。

A8. CPD 对职业会计师来说是必须的，无论他们所在的行业或组织的规模如何，因为：

(a) 职业会计师有专业胜任能力的义务，并对其客户、雇主和相关利益相关者具备应有的谨慎，并应在其职业环境中胜任工作；

(b) 职业会计师须接受公众的监督，以维持公众对他们的信任；

(c) 公众可能会依赖于职业会计师的名称和职业地位。缺乏专业胜任能力有可能损害职业会计师、雇主、IFAC 会员团体和整个会计师行业的声誉和地位；

(d) 迅速变化的环境促使人们需要发展新的专业胜任能力；

(e) 聘用职业会计师的雇主可能会依赖其专业名称作为专业胜任能力的证据。

### **职业会计师的 CPD（参考：第 9 段）**

A9. 相关的 CPD 有助于职业会计师的有效学习和发展。CPD 与职业会计师的职责紧密相关，有助于发展和保持履行该职责所



需的专业胜任能力。

A10. IFAC 会员团体认识到职业会计师有不同的学习和发展的需要，IFAC 成员机构可以制定 CPD 框架，提供结构、指导或概念解释，以支持职业会计师的学习和发展。CPD 框架可以帮助职业会计师识别、承担和记录相关的 CPD。例如，CPD 框架可包括以下职业会计师应遵守的架构：

- (a) 进行自我评估活动，以确定相关的学习成果和个人发展差距；
- (b) 计划、完成和记录学习和发展活动；
- (c) 对完成的学习和发展活动进行评估和反思；
- (d) 相应地修改学习和发展计划。

A11. IFAC 会员团体可以提供其他工具，帮助职业会计师识别、计划和记录相关的 CPD，如：

- (a) 能力图谱，提供职业会计师某些角色或部门的关键能力清单；
- (b) 学习计划模板，帮助职业会计师识别学习和发展需求，包括学习成果，并计划如何满足它们；
- (c) 学习记录案例，指导职业会计师记录他们的学习和发展活动。

A12. IFAC 会员团体可以提供指导，鼓励职业会计师与雇主、同事、IFAC 会员团体和其他专业组织讨论其 CPD。这种讨论可能有助于确定能力差距或学习和发展差距，以及可用于确定满足这些需求的相关学习机会的学习成果。

A13. IFAC 会员团体可以选择制定与其管辖范围内的职业会计师的角色和职能相关的学习和发展活动或学习成果的要求或指南。IFAC 会员团体还可以为以下情况规定具体的或额外的 CPD 或学习成果：

- (a) 具体胜任能力范围或专题(例如, 财务会计和报告)；
- (b) 在专业领域工作或担任专业或特定职责的职业会计师(例如, 报税员)；
- (c) 被认为与保护公众利益最相关的胜任能力范围。

A14. 鉴于审计项目合伙人角色对公共利益的重要性, IES 8, 《负责财务报表审计的项目合伙人的专业胜任能力 2 (2021)》规定了职业会计师作为特定角色的一部分需要发展和保持的专业胜任能力。

A15. 在制订 CPD 的要求时, IFAC 会员团体可考虑在特殊情况下与职业会计师有关的事宜, 例如:

- 对于职业终止的个人；
- 对于那些已经从全职工作中退休, 并继续以职业会计师的身份工作的个人。

### **CPD 的推广和获得 (参考: 第 10-11 段)**

A16. 以下是有助促进 CPD 和发展并保持专业胜任能力的活动例子:

- (a) 定期向职业会计师传达 CPD 的价值；
- (b) 鼓励职业会计师运用 CPD 框架, 以达到支持相关的学习和发展的目的；

- (c) 促进职业会计师获得各种 CPD 机会;
- (d) 与雇主合作, 强调 CPD 在业绩管理过程中的重要性;
- (e) 与本地监管者及其他发证机构合作, 提高对本地 CPD 要求的认识及遵守。

A17. IFAC 会员团体可直接为职业会计师提供相关的 CPD 培训课程, 并为包括雇主在内的其他人提供的课程提供便利。

A18. 以下是 IFAC 会员团体为促进 CPD 推广的有计划和无计划的学习和发展活动的例子:

- (a) 承担教育项目或培训活动, 如面对面学习课程 (现场或远程授课)、在线学习课程、会议和研讨会;
- (b) 通过自我评估活动反思实务经验和制定个人发展规划;
- (c) 接受导师或教练的在职培训、绩效反馈或专业发展指导;
- (d) 作为导师或教练提供在职培训、绩效反馈或专业发展指导;
- (e) 参与并致力于专业委员会、技术委员会、部门活动、信息网络、实践社区或其他类似团体;
- (f) 撰写技术、专业或学术性质的文章、论文或书籍;
- (g) 研究课题, 包括阅读专业文献和期刊, 以备担任职业会计师之用;
- (h) 为参加专业考试、复试或其他正式考试而学习;
- (i) 设计、开发、评审或教授面对面学习课程 (现场或

远程授课)、在线学习课程、会议、研讨会或其他教育项目和培训活动。

### **CPD 的衡量 (参考: 第 12 段)**

A19. 衡量手段包括评估 CPD 在 (a) 技术胜任能力、(b) 职业技能和 (c) 职业价值、道德与态度方面的学习成果或完成规定数量的学习和发展活动方面的证据。

A20. 在确定 CPD 的衡量方法时, IFAC 会员团体可考虑以下几个因素:

(a) 考虑公众利益, 包括本地环境问题、公众期望及相关法规要求;

(b) 辖区内职业会计师的学习和发展需要, 包括对职业会计师所履行职责范围的理解。

### **产出法 (参考: 第 13 段)**

A21. 产出法通过认定职业会计师是否能够证明学习成果的取得来衡量 CPD。衡量的重点是职业会计师在从事学习和发展活动后所取得的成果。第 A31 段提供了可以用来证明已取得学习成果的可验证例子。

A22. 学习成果确定特定能力领域所需的知识、理解和应用的内容和深度。学习成果可以通过有计划和无计划的学习和发展活动来实现, 并且与职业会计师角色的职责密切相关, 有助于发展和保持履行该角色所需的专业胜任能力。

A23. 产出法包括建立与职业会计师角色相关的明确定义的学习成果。学习成果可以由许多来源确定, 包括:

- (a) IFAC 会员机构;
- (b) 职业会计师在进行自我评估活动时;
- (c) 雇主;
- (d) 许可制度;
- (e) 监管机构;
- (f) CPD 提供者。

### 投入法（参考：第 14 段）

A24. 投入法以小时或同等学习单元来衡量 CPD。例如，IFAC 会员团体可以为每个职业会计师制定以下要求：

- (a) 在滚动期内完成预定的学习时数(或同等学习单元)；
- (b) 每年完成一定数量的相关学习或专业发展活动。

第 A32 段提供了可验证的例子，可以用来证明学习和发展活动已经完成，并与职业会计师的角色相关。

A25. 采用投入法的 IFAC 会员团体期望职业会计师通过承担一定数量的 CPD 来发展和保持专业胜任能力。例如，IFAC 会员团体可规定，在每三年滚动期内至少 120 小时（或同等学习单元）的 CPD 要求，其中 60 小时（或同等学习单元）是可核实的；每年至少 20 小时（或同等学习单元）的相关专业发展活动。

A26. IFAC 会员团体可以就一次以上的学习和发展活动（例如，在演示或演讲内容不变的情况下，进行多次演示）所能获得的 CPD 程度向专业会计师提供指导。

两种衡量方法的使用（参考：第 12 段）

A27. IFAC 会员团体可以同时使用产出法和投入法来建立

CPD 的衡量方法。IFAC 会员团体如何构建这种方法的例子包括：

(a) 使用产出法评估指定学习成果的完成情况，同时使用投入法对其他学习成果进行可量化的 CPD 衡量；

(b) 接受由职业会计师进行学习和发展活动的证据，并核实这些学习和发展活动已取得学习成果；

(c) 对担任某些职务的职业会计师使用产出法来衡量 CPD，而对担任其他职务的职业会计师使用输入法来衡量 CPD；  
以及

(d) 建立一种投入法，允许职业会计师用基于产出法衡量的 CPD 代替部分投入法的 CPD。

### **CPD 的监督和实施（参考：第 15-16 段）**

A28. 可验证的证据增加了利益相关者的信心，使他们相信 CPD 正在实现其预期目标，并有助于提高职业会计师的专业胜任能力。可验证的证据是客观的、能够被证明和保留。

A29. IFAC 会员团体可就已开展的 CPD 应保存的证据提供指导。指引可涵盖职业会计师的下列职责：

(a) 保存与 CPD 有关的适当记录和文件；

(b) 应要求提供可验证的证据，以证明它们遵守了 IFAC 会员团体的 CPD 要求。

A30. 作为详细说明职业会计师为 CPD 保留证据的性质和范围的一部分，IFAC 会员团体可确定部分学习活动无法被验证。一些学习活动，例如在职培训、阅读、指导和咨询，可能是可衡量的，但可能不容易验证。这些活动也有助于相关的 CPD，因为

它们有助发展和保持专业胜任能力。不能被验证的学习活动仍然可以被证明和记录，例如通过自我评估活动和反思活动。

A31. 下面的例子代表了可验证的证据，可以用来证明学习成果是以产出法方式取得：

- (a) 考试成绩；
- (b) 专家或其他资格；
- (c) 评估取得特定学习成果的技术胜任能力、职业技能、职业价值观、职业道德和态度；
- (d) 已根据能力图谱验证的工作记录；
- (e) 根据能力图谱客观评估工作表现或行为；
- (f) 发表的材料。

A32. 下面的例子代表了可验证的证据，可以用来证明以投入法方式进行了一定数量的学习和发展活动：

- (a) 课程大纲、教材、故事板（用于远程培训）、会议议程目标和验证内容相关性的会议记录；
- (b) 由提供者、讲师、雇主、导师或导师完成的学习和开发活动（包括学时或同等学习单元）的确认。

A33. 一个系统的监督职业会计师的程序可能涉及定期：

- (a) 提交一份声明，说明他们是否履行其专业责任，以维持履行其职责所需的专业胜任能力；
- (b) 提交一份声明，确认是否符合 IFAC 会员团体或其他监管机构或其他发证机构实施的特定 CPD 要求；
- (c) 提供已完成的学习和发展活动的证据，或通过 CPD

所发展及保持的专业胜任能力的证明。

A34. 一个系统的监督职业会计师的程序可能涉及 IFAC 会员团体：

(a) 取得 CPD 活动的职业会计师纪录样本，以验证是否符合规定；

(b) 评估学习计划或 CPD 文件，作为质素保证计划的一部分；

(c) 要求某些雇主在其质素保证计划中纳入 CPD 计划和有效的监察系统，并在时间记录系统中纳入学习和发展活动的追踪；

(d) 与监管者或其他发牌机构合作，协助监管和实施 CPD 规定。

A35. IFAC 会员团体可决定哪些职业会计师的角色被认为与保护公众利益最相关，并据此采取更严格的监督。

A36. IFAC 会员团体可以周期性地执行一套监督程序。在确定周期性监督过程的期限时，IFAC 会员团体可以考虑在其环境中什么是合理的，同时考虑公众利益，以及公众、监管机构和其他利益相关者的期望。一些 IFAC 会员团体的经验表明，1 年至 5 年的周期可能符合这些期望。

A37. 当未能及时履行 CPD 义务的职业会计师被纳入合规范围时，强制性 CPD 制度将更有效地运行，并符合公共利益。IFAC 会员团体可考虑其管辖范围内的法律和环境条件，以确定其将对违规行为实施的处罚类型。



A38. 为解决不合规问题而采取的最初步骤可能侧重于在合理的时间内让职业会计师符合合规要求。IFAC 会员团体可能会寻求平衡两方面的风险，一方面是制定处罚的风险，实质上相当于允许职业会计师推迟或避免遵守 CPD 要求，另一方面是制定惩罚过于严厉的处罚的风险。

A39. 职业会计师故意不发展和保持专业胜任能力可能违反道德准则，导致纪律处分和削弱职业会计师为公众利益行事的能力。

A40. 一些 IFAC 会员团体可能拥有开除不合规职业会计师或剥夺其执业权的权力。开除或剥夺执业权可适用于职业会计师，通过不合规的方式或通过他们对 IFAC 会员团体的质询的回应，明确表示他们可能继续不遵守 CPD 要求。公布故意不遵守规定的职业会计师的姓名是 IFAC 会员团体可能会考虑的一种选择。公布姓名可以对职业会计师起到普遍的威慑作用，并向公众发出明确的信号，表明该行业致力于保持专业胜任能力和保护公众利益。

A41. 有效的监督和实施过程需要充足的资源。IFAC 会员团体也可以考虑成立一个委员会来监督 CPD 的要求以及监督和实施过程。

A42. IFAC 会员团体可考虑公开报告其成员在多大程度上遵守本准则规定的 CPD 要求。

## IES8，财务报表审计项目合伙人的专业胜任能力（2021）

### 介绍

#### 本准则的范围（参考：A2-A16 段）

1. 本国际教育准则（IES）规定了职业会计师在履行财务报表审计的项目合伙人职责时需要发展和保持的专业胜任能力。

2. 本准则面向国际会计师联合会（IFAC）会员团体发布。IFAC 会员团体负责职业会计师的职业继续教育（CPD），并作出培养职业会计师终身学习的承诺。根据 IES 7—职业继续教育（2020），IFAC 会员团体要求职业会计师发展和保持必要的专业胜任能力，以履行职业会计师职责。IES8，财务报表审计项目合伙人的专业胜任能力（2021），要求审计项目合伙人遵守 IES7 的规定。担任审计项目合伙人的职业会计师有责任通过承担相关的 CPD 活动（包括实务经验）来发展和保持专业胜任能力。

3. 本准则需要和会员义务公告（SMO）1—质量保证，国际审计准则（ISA）220，审计财务报表质量控制，及国际质量控制标准（ISQC）1，执行财务报表审计和审阅，其他鉴证和相关服务业务的事务所质量控制一起阅读。这些声明共同将 IFAC 会员团体、审计项目合伙人和事务所的责任作为财务报表审计质量控制体系的一部分。此外，在许多司法管辖区，监管机构可能在质量控制体系中扮演监督角色。每一个参与者都可能影响审计项目合伙人的专业胜任能力。

4. 如果对其他历史财务信息进行审计或提供其他鉴证及相

关服务的业务时，需履行与项目合伙人同等职责，IFAC 会员团体或其他利益相关者也将本准则的要求应用于 ISAs（或其他相关审计准则）。

5. 国际会计教育准则理事会词汇表（IAESB）（2021）规定了本准则和《职业会计师和立志成为职业会计师人士的国际教育准则框架》中使用的关键术语的定义和解释。国际审计与鉴证准则委员会（IAASB）公告的额外术语也包含在说明材料中。

### 生效日期

6. 本准则将于 2021 年 1 月 1 日生效。

### 目标（参考：A17-A18 段）

7. 本准则的目标是建立职业会计师在履行审计项目合伙人职责时所发展和保持的专业胜任能力。

### 要求（参考：A19-A31 段）

8. IFAC 会员团体应要求履行审计项目合伙人职责的职业会计师发展和保持专业胜任能力，这是通过实现学习成果（包括但不限于表 A 所列成果）来证明的。

9. IFAC 会员团体应要求履行审计项目合伙人职责的职业会计师开展 CPD 活动，以发展和保持该职责所需的专业胜任能力。

**表 A：审计项目合伙人专业胜任能力的学习结果**

胜任能力（IES8）	学习成果
(a) 审计	(i) 在审计业务的所有阶段，积极领导审计工作。
	(ii) 领导识别和评估重大错报风险。
	(iii) 制定应对重大错报风险的审计计划。
	(iv) 评估对重大错报风险的反应。

胜任能力 (IES8)	学习成果
	(v) 汇总所有相关审计证据的适当性和充分性, 包括相互矛盾的证据, 以支持审计意见。
	(vi) 评估审计是否按照国际审计准则或适用于财务报表审计的其他相关审计准则、法律和条例进行。
	(vii) 编制适当的审计意见和相关的审计报告, 包括适用的关键审计事项说明。
(b) 财务会计和报告	(i) 评估一个实体是否在所有重大方面按照适用的财务报告框架和监管要求编制了财务报表。
	(ii) 根据适用的财务报告框架和监管要求, 评估财务报表中交易和事件的确认、计量、列报和披露。
	(iii) 评估管理层作出的会计判断和估计, 包括公允价值估计。
	(iv) 评估财务报表相关的业务性质、经营环境和持续经营企业的持续经营能力。
(c) 治理和风险管理	(i) 作为总体审计策略的一部分, 评估影响实体财务报表的公司治理结构和风险评估过程。
(d) 商业环境	(i) 分析相关的产业、监管和其他外部因素, 将这些因素用于审计风险评估, 包括但不限于市场、竞争、产品技术和环境要求。
(e) 税收	(i) 评估为应对税务方面的财务报表重大错报风险而采取的措施, 以及这些措施的结果对总体审计策略的影响。
(f) 信息和通信技术	(i) 评估信息和通信技术 (ICT) 环境, 确定与财务报表有关的管控措施, 以确定对总体审计策略的影响。
(g) 商业法律法规	(i) 评估确定或怀疑不符合法律法规的情况, 以确定其对总体审计策略和审计意见的影响。
(h) 财务和财务管理	(i) 评估企业可用的各种融资来源和所使用的金融工具, 以确定对总体审计策略的影响。
	(ii) 评估企业的现金流、预算和预测, 以及营运资金需求, 以确定对总体审计策略的影响。
(i) 人际关系沟通	(i) 与项目组、管理层和企业管理人员进行有效且适当的沟通。
	(ii) 评估文化和语言差异对审计绩效的潜在影响。
	(iii) 必要时通过有效的协商解决审计问题。
(j) 个人	(i) 敦促终身学习。
	(ii) 作为审计项目组的榜样。

胜任能力 (IES8)	学习成果
	(iii) 以指导或辅导的身份参与团队工作。
	(iv) 敦促反思活动。
(k) 组织	(i) 评估审计项目组 (包括审计专家) 是否均具备适当执行审计业务的客观性和能力。
	(ii) 通过领导审计项目组和项目管理来管理审计业务。
(l) 对公众利益的承诺	(i) 以保障公众利益为重点, 提高审计质量, 遵守专业标准和监管要求。
(m) 职业怀疑和职业判断	(i) 在计划和执行审计时运用职业判断, 并在此基础上得出审计意见。
	(ii) 在审计业务的所有阶段推广运用职业怀疑的重要性。
	(iii) 运用职业怀疑态度, 批判性地评估在审计过程中获得的审计证据, 并得出合理的结论。
	(iv) 评估个人和组织的偏见对运用职业怀疑能力的影响。
	(v) 运用职业判断来评估管理层的认定和陈述。
	(vi) 运用批判性思维解决审计问题, 考虑备选方案并分析结果。
(n) 道德原则	(i) 宣传遵守道德基本原则的重要性 <sup>3</sup> 。
	(ii) 评估并应对审计过程中可能出现的对客观性和独立性的威胁。

## 说明材料

### 参考 IAASB 公告中的定义 (参考: 第 5 段)

A1. 本准则使用了 IAASB 公告 4 中已经定义的下列术语。

**表 B: IES 8 中使用的 IAASB 定义**

定义项目	词汇来源	定义
审计专家	ISA 620 利用审计专家的工作, 第 6 (a) 段。	在会计或审计以外的领域具有专业知识的个人或组织, 其在该领域的工作被审计人员用来协助其获得足够且适当的审计证据。审计专家可以是审计人员的内部专家 (会计师事务所或网络成员所的合伙人或员工, 包括临时员工), 也可以是审计人员的外部专家。

定义项目	词汇来源	定义
审计项目 合伙人	ISA 220 财务报表审计的质量控制,第7(a)段。	对审计业务及其绩效负责,对代表事务所出具的审计报告负责的合伙人或其他人员,必要时,他们具有专业、法律或监管机构的适当权限。
审计 项目组	ISA 220 财务报表审计的质量控制,第7(d)段。	所有执行审计业务的合伙人和员工,以及事务所或网络成员所聘用的对审计业务执行审计程序的个人。这就排除了会计师事务所或网络成员所聘请的外部专家。“审计项目组”一词也不包括当外部审计师符合ISA 610(2013年修订)的要求时,客户内部审计部门中对审计业务提供直接协助的个人。
财务报表	ISA 200 独立审计人员的总体目标,以及按照国际审计准则执行审计的情况,第13(f)段。	对历史财务信息(包括披露)的结构化表述,旨在根据财务报告编制基础,传达企业在某一时间点上的经济资源或债务,或其中的一段时间内的变化。“财务报表”一词通常指根据适用的财务报告编制基础要求确定的一套完整的财务报表,但也可以指单一的财务报表。披露包括解释性或描述性的信息,是按照适用的财务报告编制基础所要求的、明确认可的或允许的方法,列示在财务报表主表或附注中的,或通过交叉索引列示。
事务所*	ISA 220 财务报表审计的质量控制,第7(e)段。	职业会计师的一人企业(或独资企业)、合伙企业或者其他类型企业。
职业判断	ISA 200 独立审计人员的总体目标,以及按照国际审计准则进行审计的情况,第13(k)段。	在审计、会计和道德标准所提供的背景下,运用相关的培训、知识和经验,就审计业务的适当情况作出知情行动的决定。
职业怀疑	ISA 200 独立审计人员的总体目标,以及按照国际审计准则执行进行审计,第13(1)段。	是指职业会计师开展鉴证业务的一种态度,包括采取质疑的思维方式,对可能表明由于错误或舞弊导致错报的迹象保持警觉,以及对审计证据进行批谨慎评估的情况。
* “合伙人”及“事务所”亦应视作等同其公营机构的名称。		

## 本准则的范围（参考：第 1-5 段）

A2. 可以用许多不同的方式来描述和分类专业胜任能力。在 IESs 中，专业胜任能力是指根据既有准则去履行职责的能力。专业胜任能力不仅仅是原则、标准、概念、事实和程序的知识；它是（a）专业胜任能力，（b）职业技能，和（c）职业价值、道德与态度的综合和应用。

A3. CPD 是初始职业发展（IPD）的延续。IPD 是一种学习和发展，通过这种学习和发展，个人首先发展自己的能力，从而成为一名职业会计师。CPD 是指在 IPD 之后进行的学习和发展，以发展和保持职业会计师的专业胜任能力，以使其能够继续胜任其职责。CPD 提供以下方面的持续发展：（a）技术胜任能力，（b）职业技能，（c）IPD 期间获得的职业价值、道德与态度，经过适当提炼，以配合职业会计师的职业活动和职责。

A4. 如 IES 76 所述，CPD 包括实务经验。随着审计项目合伙人的职业发展，实务经验在发展和保持必要的专业胜任能力的深度和广度方面变得越来越重要。审计项目合伙人的实务经验可以通过年度自我申报、收费时间记录和质量监督活动的结果（如绩效评估、审计业务质量审查和监管检查）来证明。

A5. 除专业胜任能力和实务经验外，在需要的情况下，职业会计师是否具有来自专业、法律或监管机构的适当权力来履行审计业务合伙人的角色，还取决于本准则范围之外的其他因素。

A6. 在许多司法管辖区，立法、法规或监管机构（统称为“许可制度”）制定或实施关于可以履行审计项目合伙人职责的人员

要求。许可制度的要求差别很大。当许可不在 IFAC 会员团体的权力范围内，IFAC 会员团体应当尽力如 IAESB 颁布的 SMO 2 - 职业会计师的国际教育准则和其他声明 7 所描述的那样，干预许可制度，以使 IFAC 会员团体能够满足本 IES 对专业胜任能力的要求。

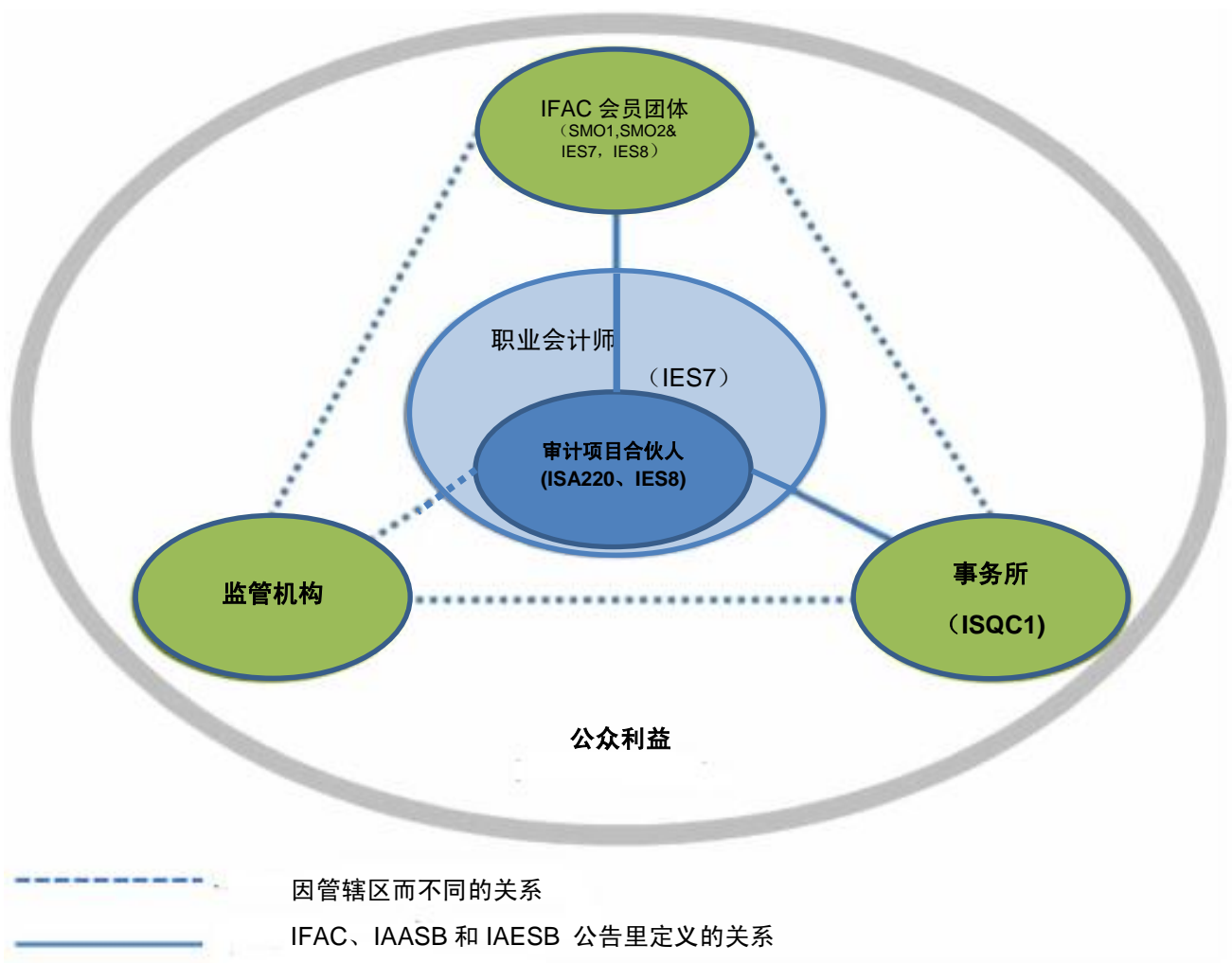
A7. 事务所的定义包括职业会计师的一人企业（或独资企业），决定谁可以作为该事务所的法律代表发表审计意见。大多数企业采用合伙制结构，合伙企业的合伙人决定公司中谁可以履行审计项目合伙人的职责。

### **影响审计项目合伙人专业胜任能力的利益相关者**

A8. 图 1 展示了影响审计项目合伙人专业胜任能力的利益相关者。利益相关者之间的关系可能取决于 IAASB 和 IAESB 公告中包含的要求以及 IFAC 公告中包含的义务。

A9. 根据 IES 78，IFAC 会员团体要求职业会计师承担和记录相关的 CPD，以发展和保持专业胜任能力，履行其作为职业会计师的职责。





A10. IES 79 还要求 IFAC 会员团体建立一个系统的流程，以监督职业会计师是否符合 IFAC 会员团体的 CPD 要求。

A11. ISA 22010 规定了审计项目合伙人的责任，包括审计项目组和不属于审计项目组的任何审计专家是否具有适当的能力和才干。除非企业或其他方提供的信息另有说明，否则 ISA 22011 表明，通过人员招聘和正式培训，审计项目组可以依靠事务所的质量控制系统对员工的能力进行质量控制。

A12. ISQC 112 要求事务所制定政策和程序，旨在提供合理保证，确保公司拥有足够的人员，具备足够能力和对道德原则（包括独立性要求）的承诺，必须（a）按照职业准则和适用的法律法规框架开展业务，以及（b）使事务所或项目合伙人能够出具适合情况的报告。

A13. 在许多司法管辖区，监管机构可能对 IFAC 会员团体、事务所和项目合伙人发挥监督作用。

A14. 通过遵守本准则的要求并履行 SMO 113 和 SMO 214 规定的义务，IFAC 会员团体协助事务所遵守 ISQC 1 的要求，并协助审计项目合伙人遵守 ISA 220 的要求。这些公告共同推动了审计项目合伙人和审计项目组所需专业胜任能力的明确性和一致性，有助于保护公众利益。

### **专业胜任能力的渐进性**

A15. 只有那些通过取得表 A 中所列的学习成果而发展和保持专业胜任能力的职业会计师才能处理审计项目合伙人在其职业生涯中可能面临的复杂情况。立志成为审计项目合伙人的职业会计师通常会在审计项目组任职数年，并可能在审计项目合伙人的监督下，通过担任监督和管理职务而取得进步。通过增加责任级别的进展是一种常见的途径，职业会计师可以通过这种途径准备承担审计项目合伙人的职责。作为审计项目合伙人的人员通过领导或服务审计业务，以及 CPD 其他部分的学习活动，发展和保持其专业胜任能力。

### **审计财务报表和其他鉴证业务**

A16. 本准则适用于负责审计财务报表的审计项目合伙人。表 A 所示的学习成果所显示的专业胜任能力，也可能有助于根据 ISAs 对其他历史财务信息进行审计或提供其他类型的鉴证和相关服务。类似地，财务报表审计所需的许多专业胜任能力可能与那些负责与非财务报表信息（如环境或社会措施）相关的鉴证业务的审计项目合伙人相关。

### **目标（参考：第 7 段）**

A17. 建立职业会计师在履行审计项目合伙人职责时所发展和保持的专业能力有如下目的：保护公众利益；提高审计质量；提高审计项目合伙人的工作水平；提高审计行业的公信力。

A18. 虽然本准则的一个前提是，审计项目合伙人已经发展了承担该职责的专业胜任能力，但审计项目合伙人处在重大变化的环境中。变革的压力可以来自许多方面，包括但不限于：（a）监管的加强，（b）财务和非财务报告的发展，（c）新兴技术，（d）业务分析的日益增多，和（e）业务复杂性。变革要求审计项目合伙人在其职业生涯中保持并进一步发展专业胜任能力。

### **要求（参考：第 8-9 段）**

A19. 表 A 列出了技术胜任能力、职业技能、职业价值、道德与态度方面的能力领域和相关学习成果。能力领域是一个类别，它可以特指一组相关的学习结果。

A20. 学习成果确定了每个特定能力领域所需的知识、理解和应用的内容和深度。取得学习成果是作为产出法的 CPD 衡量方法。IES 7 为 CPD15 的衡量提供了进一步的指导。

A21. 本准则建立在学习成果的基础上，这些成果描述了立志成为职业会计师的人士在 IPD 结束时所需的专业胜任能力，如 IESs 2、3 和 416 所述。

A22. 除表 A 中的学习结果外，其他因素可能影响 CPD 计划的性质、时间和范围。这些因素可能包括但不限于：(a) 审计项目合伙人的审计项目组合，(b) 审计和财务报告准则的变更程度，以及 (c) 表 A 中所述其他能力领域范围内容变更的影响。

A23. 无论审计项目以及提供审计的审计项目合伙人的事务所的规模或性质如何，本准则的前提都是，审计项目合伙人持续进行 CPD 以适应他们作为审计项目合伙人的审计复杂性。

A24. IFAC 会员团体可涉及额外的能力领域，或要求审计项目合伙人实现本准则中未规定的额外学习成果。例如，审计项目合伙人审计特定行业或交易。

### 一人企业及中小企业

A25. 通过专注于特定的职责，而不是一个审计项目组或事务所结构，本准则认识到审计项目合伙人工作的广泛性，包括一人企业或中小企业<sup>17</sup>。在这些情况下，审计项目合伙人可能没有审计项目组的支持，包括那些具有专业技能的审计项目组成员。因此，审计项目合伙人可能直接参与更广泛的审计活动。

### 审计-学习成果

A26. 领导对重大错报风险的识别和评估包括：

- 通过业务承接和续约程序识别的风险；
- 一个企业持续经营的能力；

- 由于欺诈和错误导致的重大错报风险。

A27. 评估对重大错报风险的反应包括批准或建立适当的总体审计策略的过程。

A28. 评价审计工作是否符合国际审计准则或其他相关准则，是否符合相关法律法规，包括：

- 总结是否获得了足够适当的审计证据；
- 考虑内部控制和其他事项方面的重大缺陷，以及其他需要告知管理层的事项；
- 考虑管理层的评估和其他领域判断的偏差。

## 组织-学习成果

A29. 审计专家的审计领域包括但不限于税务、信息通信技术、法律、法务会计、估值、精算服务和养老金。

### 职业怀疑和职业判断-学习成果

A30. 任何审计工作的一个关键方面是评估是否获得了充分适当的审计证据，来支持审计人员发表意见所依据的结论。职业怀疑包括运用质疑的思维对审计证据进行批判性评估。会计准则还要求审计项目合伙人及其项目组在规划和执行财务报表审计时进行专业判断。例如，当质疑财务报表中管理层的主张和假设时，当考虑一个企业是否适当地应用了会计准则并确定了适当的总体审计策略时，就会进行职业判断。

A31. 在职业怀疑和职业判断领域规划有效的 CPD 时需要谨慎，可能包括综合的学习方法，其中指导、反思活动和实务经验发挥着关键作用。

## 国际会计教育准则理事会 (IAESB) 词汇表 (2021)

1. 本术语表由一系列已定义的术语组成，其中许多术语在现有的 IAESB 声明中有明确的定义。IAESB 承认，在会员团体所在的不同国家中，术语可以被理解为不同的含义，以及在含义和应用上存在细微差别。词汇表并不规定会员团体对这些术语的使用。更确切地说，术语表是一个定义术语的列表，具有特殊的含义，用于 IAESB 发布的 IESs。

2. 标注星号 (\*) 的词语是指在词汇表中其他地方已被定义的术语。

**\*评估** 对通过学习和发展获得的专业胜任能力\*的评价。

**\*评估活动** 为了评估特定领域专业胜任能力\*的相关活动。

**综合法** 综合了投入法\*和产出法\*的方法。

**胜任领域** 可以将相关学习成果详细分解的范畴。

**(评估的) 内容有效性\*** 对于评估\*而言，衡量一项评估活动\*是否充分覆盖了被评估专业胜任能力\*的全部方面。

**职业继续教育 (CPD)** 初始职业发展\* (即成为职业会计师以前的教育) 之后的学习和发展\*，为发展和保持职业会计师\*的专业胜任能力\*，以使其能始终恰当地履行职责。

**合作教育\*** 即学中干，在一段时间内(比如一学期、半学期、三分之一学期)将理论学习和全职工作经历交替进行的教育项目，通常需要投入额外的时间获得该项目的学位。

**教育\*** 以获得和发展个人知识、技能和其他专业能力为目标

的系统过程，该过程通常但不是必须在学术环境中完成。

**(评估的)公平性** 对于评估\*而言，一项评估活动是否公允且没有偏见。

**(评估的)表层有效性** 对于评估\*而言，一项评估活动是否实现了其期望衡量的方面。

**财务报表** 历史财务信息（包括披露）的结构化展示，旨在根据财务报告编制基础，在某一时间点展现某一实体的经济资源或债务，或在一段时间内传达某一实体的经济资源或债务的变化。

“财务报表”一词通常指根据适用的财务报告编制基础要求确定的一整套财务报表，但也可以指单一的财务报表。披露包括解释性或描述性的信息，是按照适用的财务报告编制基础所要求的、明确认可的或允许的方法，列示在财务报表主表或附注中的，或通过交叉索引列示。

被审计的实体的财务报表是由该实体的管理层编制的，并接受治理层的监督。

**事务所** 职业会计师的一人实体（或独资实体）、合伙实体、公司实体或者其他类型实体。

**正式教育** 基于非日常工作（脱产）的会计教育项目。

**良好做法** 认为对职业会计师的教育和发展\*至关重要，并且在达到胜任能力\*所需标准上实施的因素。

**信息和通信技术（ICT）** 用于获取、管理、转换或交流数据和信息的已有的和新兴的技术、技能和程序。

**初始职业发展** 即成为职业会计师以前的教育，立志成为会

计师的人士初次进行的、能使其具备作为职业会计师\*履行职责的专业能力的学习和发展的。

**投入衡量** 一种基于投入的衡量方法，侧重于在学习和发展\*方面所作投资的统计，例如，个人预期参加某个课程或所涵盖的学科的小时数。

**投入法** 安排一系列可以保持和发展职业会计师\*所需专业胜任能力\*的学习活动的方法。

**智力技能** 与职业会计师解决问题、作出决策、适应变化和运用职业判断有关的技能。

**人际关系和沟通技能** 与职业会计师\*和他人一起工作及有效互动的能力相关的技能。

**学习和发展** 在整个职业生涯中不断发展和保持专业胜任能力\*的持续过程。

**学习成果** 在特定胜任能力领域\*为达到了解、理解和应用三个层次所需掌握的内容和深度。

**监督** 有系统地收集、审阅和确认证明专业胜任能力证据的过程。

**组织技能** 使职业会计师\*可以有效地与组织合作或在一个组织内部有效工作的技能，该技能可以通过从他人或者可用资源中获得最佳结果或效果。

**产出衡量** 一种基于产出的衡量方法，该方法关注职业会计师\*是否获得了某项胜任能力。

**产出法** 要求职业会计师\*通过学习成果\*证明他们保持和发



展了专业胜任能力\*的方法。

**个人表现技能** 与职业会计师\*的个人态度和行为有关的技能。

**实务经验** 通过实际工作领域或其他专业活动发展起来的一种专业胜任能力。

**实务经验督导者** 负责指导、建议和帮助立志成为会计师的人士获得足够的实务经验\*的职业会计师\*。

**(评估的) 预测有效性**—对于评估\*而言，评估活动的内容是否与被评估的专业胜任能力的某个特定方面相关。

**职业会计师** 是指为了在会计行业发挥作用，获得、展示并进一步发展会计领域专业胜任能力的个人，他必须遵守一定的由职业会计组织或者授权发证的机构（颁发证书的机构）\*颁布的职业道德守则。

**会计职业教育** 以普通教育为基础，传授（a）专业知识\*，（b）职业技能\*，（c）职业价值、道德与态度的教育和培训。

**会计职业教育项目** 旨在支持立志成为职业会计师\*的人士在初始职业发展\*结束前获得适当的专业胜任能力\*的项目。该项目可以包括通过大学、其他高等教育提供者、国际会计师联合会成员机构和雇主提供学位和课程的正规教育\*，以及日常工作（非脱产）中的培训。

**专业胜任能力** 根据既有准则去履行职责\*的能力。

**职业判断** 对与具体事实和情况（包括特定职业活动的性质和范围，以及所涉及的利益和关系）相一致的相关培训、专业知

识、技能和经验的运用。

**专业知识** 这些知识构成会计职业的主题以及其他商业学科的主题，并且共同组成职业会计师\*知识的最主要部分。

**职业怀疑** 是指职业会计师开展鉴证业务的一种态度，包括采取质疑的思维方式，对可能表明由于错误或舞弊导致错报的迹象保持警觉，以及对审计证据进行审慎评价。

**职业技能** 职业会计师\*应用技术能力和专业价值、道德和态度\*，共同展现其专业胜任能力\*的各种技能，包括智力技能、人际关系和沟通技能、个人技能和组织技能。

**职业价值、道德与态度** 证明职业会计师\*是本职业中的一员所需要的特征。它包括一些行为原则（即道德准则），这些原则通常与职业行为相关，并且被认定为在定义职业行为的特殊特征中是至关重要的。

**资格** 职业会计师\*资格指的是，在给定的时点，个人被认可为职业会计师所应满足的、并且一直要满足的要求。

**反思性活动** 职业会计师在其职业生涯的各个阶段，通过回顾他们的经验（真实的或模拟的），以改善他们未来的职业行动，持续提高其专业胜任能力\*的反复过程。

**相关职业道德要求** 职业会计师\*应遵守的道德要求，通常包括国际会计师职业道德准则理事会制定的《国际职业会计师道德守则》（包括《国际独立性准则》）（国际会计教育准则理事会守则），以及所在国家更严格的要求。

**（评估的）可靠性** 对于评估\*而言，在相同的情况、质量和

状态下，评估活动是否始终产生相同的结果。这意味着对在相同的条件下，某种衡量方法是否始终产生相同结果的衡量。

**职责** 具备一系列具体预期特征的职能。

**专长** 由一组在某一领域或多个领域中具有特殊胜任能力\*的会员团体对与职业会计师\*工作相联系的活动的正式认可。\*

**(评估的)充分性** 对于评估\*而言，评估活动\*是否兼具深度和广度、知识和运用性，是否融合了适用于一系列的情况和背景的资料。

**(实务经验的)充分性** 实务经验\*是否兼具深度和广度、知识和运用性，并且在适用的情况下，是否融合了来自不同领域的适用于一系列的情况和背景的资料。

实务经验的广度受到以下因素的影响：角色的性质；熟练程度、先前所受正规教育的水平、国家或地方法律；监管机构的要求；以及公众对专业胜任能力\*的预期。

实务经验的深度受到诸如任务的多样性和复杂性、监督和指导支持水平等因素的影响。

**技术胜任能力** 专业胜任能力是指运用专业知识，按照既定的标准履行职责的能力。

**培训** 作为补充教育\*和实务经验\*的学习和发展\*活动。培训强调实际应用，通常在工作场所或模拟工作环境中进行。

**(评估的)透明度** 对于评估\*而言，是否将评估活动\*的细节进行公开披露的衡量，例如披露评估的职业胜任领域\*的方向和时间安排。

**有效性** 即一种质量或状态，用于描述一种衡量方法能否衡量需要的内容。

**可证实证据** 客观的、能够被证明和保存的证据。

**工作日志** 一个人所完成工作和任务的性质以及完成这些工作和任务所花费的时间的记录。

工作日志同时也记录了通过完成任务而提高胜任能力的过程。

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# IES CHANGES AS OF 2021 - REVISED STANDARDS AND CONFORMING CHANGES

## PREFACE

The IESs establish requirements for (a) entry to professional accounting education programs, (b) IPD of aspiring professional accountants, and (c) CPD of professional accountants. The due process that the IAESB follows in developing its standards is set out in the document, *Due Process and Working Procedures* (2010). The structure of each IES is organized to include the following sections: Introduction (e.g., Scope and Effective date), Objective, Requirements, and Explanatory Material.

The *Framework for International Education Standards for Professional Accountants and Aspiring Professional Accountants* provides a conceptual base that underpins the IESs; however, the Framework does not establish requirements that apply to IFAC member bodies.

In December 2018, the IAESB released the revised IES 7, *Continuing Professional Development* (2020), which clarifies the principles and requirements on how professional accountancy organizations measure, monitor, and enforce their continuing professional development systems. IES 7 (Revised) makes clear that all professional accountants must develop and maintain professional competence to perform their role.

As a result of findings from information gathering and consultation activities, the IAESB concluded that the learning and development prescribed in the extant IESs needed to be enhanced in areas of ICT and professional skepticism for professional accountants to perform their roles competently, now and in the future. At its June 2019 meeting the IAESB approved the revisions to IESs 2, 3, 4, and 8 which become effective January 1<sup>st</sup>, 2021. The revisions to IESs 2, 3, 4, and 8 improve the consistency, quality, and relevance of IPD and CPD undertaken by aspiring and professional accountants. The addition and revisions to ICT and professional skepticism learning outcomes of IESs 2, 3, 4, and 8 (Revised) support the accounting profession in providing high quality financial reporting, auditing, or other related financial and accounting services in the digital age. The following section shows these revisions with conforming changes included in each of the 8 IESs.

Definitions found in the IAESBs pronouncements are included in the *IAESB Glossary of Terms* (2021). The glossary is intended to support translation, interpretation, and application. The definitions are not intended to override definitions that may be established for other purposes, whether in law, regulation, or otherwise.

**INTERNATIONAL EDUCATION STANDARD 1,  
ENTRY REQUIREMENTS TO PROFESSIONAL  
ACCOUNTING EDUCATION PROGRAMS (2014)**

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## Introduction

### Scope of this Standard (Ref: Para. A1–A3)

1. This International Education Standard (IES) prescribes the principles to be used when setting and communicating educational requirements for entry to professional accounting education programs, while requirements relating to entry to the profession are covered by:
  - (a) IES 2, *Initial Professional Development – Technical Competence* (2021),
  - (b) IES 3, *Initial Professional Development – Professional Skills* (2021),
  - (c) IES 4, *Initial Professional Development – Professional Values, Ethics, and Attitudes* (2021),
  - (d) IES 5, *Initial Professional Development – Practical Experience* (2015), and
  - (e) IES 6, *Initial Professional Development – Assessment of Professional Competence* (2015).
2. This IES is addressed to International Federation of Accountants (IFAC) member bodies. IFAC member bodies have responsibility for setting and communicating entry requirements for professional accounting education programs. In addition, this IES may be helpful to educational organizations, employers, regulators, government authorities, and any other stakeholders who deliver and support delivery of professional accounting education programs.
3. This IES explains the principle of allowing flexible access to professional accounting education programs under the auspices of an IFAC member body, while ensuring that aspiring professional accountants have a reasonable chance of successful completion of professional accounting education programs. This IES explains (a) reasonable chance of successful completion, (b) the suitability of entry requirements, and (c) different forms of entry requirements.
4. This IES recognizes that entry requirements may vary by jurisdiction, due to (a) different pathways through professional accounting education programs, and (b) differences between various jurisdictions in governance and regulatory arrangements. This IES also recognizes that completion of a full, professional qualification is just one of a range of exit points from a professional accounting education program.
5. Definitions and explanations of the key terms used in the IES and the *Framework for International Education Standards for Professional Accountants and Aspiring Professional Accountants* are set out in the International Accounting Education Standards Board (IAESB) *Glossary of Terms* (2021).



**Effective Date**

6. This IES is effective from July 1, 2014.

**Objective (Ref: Para. A4–A6)**

7. The objective of this IES is to establish educational entry requirements to professional accounting education programs that are fair, proportionate, and protect the public interest.

**Requirements (Ref: Para. A7–A12)**

8. IFAC member bodies shall specify educational entry requirements for professional accounting education programs that will allow entrance only to those with a reasonable chance of successfully completing the professional accounting education program, while not representing excessive barriers to entry.
9. IFAC member bodies shall explain the rationale for the principles to be used when setting educational entry requirements to stakeholders, including relevant education providers and individuals considering a career as a professional accountant.
10. IFAC member bodies shall make relevant information publicly available to help individuals assess their own chances of successfully completing a professional accounting education program.

## Explanatory Material

### Scope of this Standard (Ref: Para. 1–5)

- A1. Professional accounting education programs are designed to support aspiring professional accountants to develop the appropriate professional competence by the end of Initial Professional Development (IPD). They may consist of formal education delivered through degrees and courses offered by universities, other higher education providers, IFAC member bodies, and employers, as well as workplace training. The design of professional accounting education programs during IPD may therefore involve substantive input from stakeholders other than IFAC member bodies.
- A2. IFAC member bodies have varying levels of control over entry requirements to professional accounting education programs. For example, in some jurisdictions entry requirements may be set by universities or governments. There are various pathways into the accountancy profession. For example, (a) traditional degree level entry, (b) gaining experience by working in industry, and (c) entry from the secondary education level. Moreover, different jurisdictions and IFAC member bodies will have different labor market challenges.
- A3. There are a number of steps an IFAC member body may take to seek to meet its membership obligations. For example, this might be illustrated by a situation where a university rather than the IFAC member body sets entry requirements to a professional accounting education program. Here, the IFAC member body might work with the university to explain the purpose of the IES, and communicate that compliance with its requirements would enable students more easily to be considered for membership in the IFAC member body.

### Objective (Ref: Para. 7)

- A4. All IESs are designed to protect the public interest. This IES does this by dealing with entry requirements to professional accounting education programs, which are important to help individuals considering a career as a professional accountant make informed decisions about their education choices. These entry requirements also provide that access to professional accounting education programs is limited to those likely to succeed. Entry to the accountancy profession is safeguarded by IESs 2, 3, 4, 5, and 6, which cover technical competence, professional skills, professional values, ethics, and attitudes, practical experience, and assessment, and which are designed to ensure that members of the accountancy profession achieve an appropriate level of professional competence.
- A5. This IES serves the public interest by addressing issues relating to the provision of sufficient numbers of high-quality aspiring professional accountants. It does this by setting out principles for entry requirements for professional accounting education programs that are neither too high (causing unnecessary barriers to entry to the profession), nor too low (causing individuals to believe falsely

they have a likelihood of completing the education successfully). Such entry requirements may help with the efficient use of resources and assist individuals considering a career as a professional accountant to make informed career decisions.

- A6. IFAC member bodies can contribute to efficient and effective career decisions by informing individuals considering a career as a professional accountant of the technical competence, professional skills, and professional values, ethics, and attitudes expected of those successfully completing professional accounting education programs. Individuals are only able to make informed decisions when provided with the necessary information. IFAC member bodies may collect and analyze the data on an ongoing basis so that advice to individuals considering a career as a professional accountant can be based on reliable information. The information to be provided by IFAC member bodies may cover:
- (a) Varying entry points to professional accounting education programs;
  - (b) Encouraging individuals considering a career as a professional accountant to commence a professional accounting education program only when they have considered their chances of successful completion;
  - (c) Pass rates relating to the qualification;
  - (d) Transparent information regarding the expectations and costs associated with professional accounting education programs; and
  - (e) Self-diagnostic tools such as competency maps setting out the skills, knowledge, and attitudes to be acquired on successful completion of the professional accounting education program.

**Requirements (Ref: Para. 8–10)**

- A7. Determining a reasonable chance of successful completion is a matter of judgment, depending on number of factors. The intention is to (a) help individuals considering a career as professional accountant be as fully informed as possible when deciding to embark on professional accounting education programs, and to (b) encourage those providing professional accounting education programs to share as much helpful and relevant information as possible. The phrase may be understood differently by each IFAC member body as regards different professional accounting education programs. IFAC member bodies may set out the key factors for reasonable chance of successful completion, such that the entry requirements for any professional accounting education program provide individuals considering a career as a professional accountant with the necessary foundations to enable them to develop the required competence of a professional accountant. This may involve taking into account factors such as (a) the economic, business, and regulatory environment, (b) the prerequisite knowledge required, (c) the expected learning to be acquired, (d) the role of the accountant, and (e) any other relevant factors.

- A8. The entry requirements may be justified with reference to the technical competence, professional skills, and professional values, ethics, and attitudes needed to successfully complete a professional accounting education program. This does not preclude requiring a university degree, or the qualifications needed to commence a university degree. When setting entry requirements, the IFAC member body may consider whether they are appropriate in each case, and are neither excessive nor trivial. An excessive barrier to entry may include prescribing specific subject qualifications from certain institutions, or a minimum length of specific work experience. The purpose of avoiding such excessive barriers is to allow flexibility of access to professional accounting education programs, not to dilute standards either of professional accounting education programs themselves or of the accountancy profession. Rather, there is a range of entry and exit routes for professional accounting education programs, and different ways of achieving IPD.
- A9. IFAC member bodies may adopt different entry requirements, because professional accounting education programs vary by jurisdiction and type. For example, some professional accounting education programs may have as entry requirements only a good level of numeracy and literacy. Conversely, the entry requirements of professional accounting education programs for certain specialized roles may specify that an individual must hold a university degree or equivalent.
- A10. Aspiring professional accountants may have developed their (a) technical competence, (b) professional skills, and (c) professional values, ethics, and attitudes through various pathways, including work experience, study, or qualifications. The flexibility of pathways to professional accounting education programs in no way dilutes the rigor of that education, nor of the standards required of aspiring professional accountants to complete IPD. IFAC member bodies may reflect these different pathways by adopting flexible entry requirements that accommodate all those with a reasonable chance of successfully completing a professional accounting education program. The purpose of this flexibility is to allow broad access to professional accounting education programs; it is not intended to create different categories of professional accountant. An example of this flexibility can be found where an IFAC member body specifies a prequalification entry requirement (e.g., a university degree or equivalent), but allows direct entrance to its professional accounting education program for those without a university degree if they have, for example, a period of relevant practical experience.
- A11. An IFAC member body may prescribe specific criteria used to determine that individuals meet the entry requirements to a professional accounting education program. These may include qualifications, courses, entry tests, or experience. Entry requirements may include the assessment of one (or a combination) of qualifications, experience, or other requirements deemed appropriate by the IFAC member body. This information could be made widely available by, for

example, publishing it in the brochures for professional accounting education programs; or by including it on the website of the IFAC member body.

- A12. IFAC member bodies can help individuals considering a career as a professional accountant consider their chances of successfully completing a professional accounting education program by encouraging them to consider the content covered, its level, and methods of assessment of the program.

**INTERNATIONAL EDUCATION STANDARD 2,  
INITIAL PROFESSIONAL DEVELOPMENT –  
TECHNICAL COMPETENCE (2021)**

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## Introduction

### Scope of this Standard (Ref: Para. A1–A6)

1. This International Education Standard (IES) prescribes the learning outcomes for technical competence that aspiring professional accountants are required to achieve by the end of Initial Professional Development (IPD). Technical competence is the ability to apply professional knowledge to perform a role to a defined standard.
2. This IES is addressed to International Federation of Accountants (IFAC) member bodies. IFAC member bodies have responsibility for ensuring that IPD meets the requirements of this IES. In addition, this IES may be helpful to educational organizations, employers, regulators, government authorities, and any other stakeholders who support the learning and development of aspiring professional accountants.
3. This IES specifies the competence areas and learning outcomes that describe the technical competence required of aspiring professional accountants by the end of IPD. IES 3, *Initial Professional Development – Professional Skills* (2021), and IES 4, *Initial Professional Development – Professional Values, Ethics, and Attitudes* (2021), specify competence areas and learning outcomes relevant to their areas of focus within IPD. Together, these IESs specify the competence areas and learning outcomes that describe the professional competence required of aspiring professional accountants by the end of IPD.
4. Definitions and explanations of the key terms used in the IES and the *Framework for International Education Standards for Professional Accountants and Aspiring Professional Accountants* are set out in the International Accounting Education Standards Board (IAESB) *Glossary of Terms* (2021).

### Effective Date

5. This IES is effective from January 1, 2021.

### Objective (Ref: Para. A7)

6. The objective of this IES is to establish the technical competence that aspiring professional accountants need to develop and demonstrate by the end of IPD, in order to perform a role as a professional accountant.

## Requirements

### Learning Outcomes for Technical Competence (Ref: Para. A8–A12)

7. IFAC member bodies shall prescribe the learning outcomes for technical competence to be achieved by aspiring professional accountants by the end of IPD. These learning outcomes shall include those listed in Table A.



**Table A: Learning Outcomes for Technical Competence**

<b>Competence Area (Level of Proficiency<sup>1</sup>)</b>	<b>Learning Outcomes</b>
(a) Financial accounting and reporting (Intermediate)	(i) Apply accounting principles to transactions and other events.
	(ii) Apply International Financial Reporting Standards (IFRSs) or other relevant standards to transactions and other events.
	(iii) Evaluate the appropriateness of accounting policies used to prepare financial statements.
	(iv) Prepare financial statements, including consolidated financial statements, in accordance with IFRSs or other relevant standards.
	(v) Interpret financial statements and related disclosures.
	(vi) Interpret reports that include non-financial data and information.
(b) Management accounting (Intermediate)	(i) Prepare data and information to support management decision making on topics including planning and budgeting, cost management, quality control, performance measurement, and comparative analysis.
	(ii) Apply techniques to support management decision making, including product costing, variance analysis, inventory management, and budgeting and forecasting.
	(iii) Apply appropriate quantitative techniques to analyze cost behavior and the drivers of costs.
	(iv) Analyze data and information to support management decision making.
	(v) Evaluate the performance of products and business segments.

<sup>1</sup> The level of proficiency for a competence area to be achieved by the end of IPD (as outlined in Appendix 1).



<b>Competence Area (Level of Proficiency<sup>1</sup>)</b>	<b>Learning Outcomes</b>
(c) Finance and financial management (Intermediate)	(i) Compare the various sources of financing available to an organization, including bank financing, financial instruments, and bond, equity and treasury markets.
	(ii) Analyze an organization’s cash flow and working capital requirements.
	(iii) Analyze the current and future financial position of an organization, using techniques including ratio analysis, trend analysis, and cash flow analysis.
	(iv) Evaluate the appropriateness of the components used to calculate an organization’s cost of capital.
	(v) Apply capital budgeting techniques in the evaluation of capital investment decisions.
	(vi) Explain income, asset-based, and market valuation approaches used for investment decisions, business planning, and long-term financial management.
(d) Taxation (Intermediate)	(i) Explain national taxation compliance and filing requirements.
	(ii) Prepare direct and indirect tax calculations for individuals and organizations.
	(iii) Analyze the taxation issues associated with non-complex international transactions.
	(iv) Explain the differences between tax planning, tax avoidance, and tax evasion.



IES 2, INITIAL PROFESSIONAL DEVELOPMENT –  
TECHNICAL COMPETENCE (2021)

<b>Competence Area (Level of Proficiency<sup>1</sup>)</b>	<b>Learning Outcomes</b>
(e) Audit and assurance (Intermediate)	(i) Describe the objectives and phases involved in performing an audit of financial statements.
	(ii) Apply International Standards on Auditing or other relevant auditing standards, laws, and regulations applicable to an audit of financial statements.
	(iii) Assess the risks of material misstatement in the financial statements and consider the impact on the audit strategy.
	(iv) Apply quantitative methods that are used in audit engagements.
	(v) Identify relevant audit evidence, including contradictory evidence, to inform judgments, make decisions, and reach well-reasoned conclusions.
	(vi) Conclude whether sufficient and appropriate audit evidence has been obtained.
	(vii) Explain the key elements of assurance engagements and applicable standards that are relevant to such engagements.
(f) Governance, risk management and internal control (Intermediate)	(i) Explain the principles of good governance, including the rights and responsibilities of owners, investors, and those charged with governance; and the role of stakeholders in governance, disclosure, and transparency requirements.
	(ii) Analyze the components of an organization's governance framework.
	(iii) Analyze an organization's risks and opportunities using a risk management framework.
	(iv) Analyze the components of internal control related to financial reporting.
	(v) Analyze the adequacy of systems, processes and controls for collecting, generating, storing, accessing, using, or sharing data and information.

<b>Competence Area (Level of Proficiency<sup>1</sup>)</b>	<b>Learning Outcomes</b>
(g) Business laws and regulations (Intermediate)	(i) Explain the laws and regulations that govern the different forms of legal entities.
	(ii) Explain the laws and regulations applicable to the environment in which professional accountants operate.
	(iii) Apply data protection and privacy regulations when collecting, generating, storing, accessing, using, or sharing data and information.
(h) Information and communications technologies (Intermediate)	(i) Explain the impact of Information and Communications Technologies (ICT) developments on an organization’s environment and business model.
	(ii) Explain how ICT supports data analysis and decision making.
	(iii) Explain how ICT supports the identification, reporting, and management of risk in an organization.
	(iv) Use ICT to analyze data and information.
	(v) Use ICT to enhance the efficiency and effectiveness of communication.
	(vi) Apply ICT to enhance the efficiency and effectiveness of an organization’s systems.
	(vii) Analyze the adequacy of ICT processes and controls.
	(viii) Identify improvements to ICT processes and controls.
(i) Business and organizational environment (Intermediate)	(i) Describe the environment in which an organization operates, including the primary economic, legal, regulatory, political, technological, social, and cultural aspects.
	(ii) Analyze aspects of the global environment that affect international trade and finance.
	(iii) Identify the features of globalization, including the role of multinationals and emerging markets.



<b>Competence Area (Level of Proficiency<sup>1</sup>)</b>	<b>Learning Outcomes</b>
(j) Economics (Foundation)	(i) Describe the fundamental principles of microeconomics and macroeconomics.
	(ii) Describe the effect of changes in macroeconomic indicators on business activity.
	(iii) Explain the different types of market structures, including perfect competition, monopolistic competition, monopoly, and oligopoly.
(k) Business strategy and management (Intermediate)	(i) Explain the various ways that organizations may be designed and structured.
	(ii) Explain the purpose and importance of different types of functional and operational areas within organizations.
	(iii) Analyze the external and internal factors that may influence the strategy of an organization.
	(iv) Explain the processes that may be used to develop and implement the strategy of an organization.
	(v) Explain how theories of organizational behavior may be used to enhance the performance of the individual, team, and the organization.

**Review of Professional Accounting Education Programs (Ref: Para. A13–A14)**

8. IFAC member bodies shall regularly review and update professional accounting education programs that are designed to achieve the learning outcomes in this IES.

**Assessment of Technical Competence (Ref: Para. A15–A16)**

9. IFAC member bodies shall establish appropriate assessment activities to assess the technical competence of aspiring professional accountants.

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## Explanatory Material

### Scope of this Standard (Ref: Para. 1–4)

- A1. An aspiring professional accountant is an individual who has commenced a professional accounting education program as part of IPD. IPD is the learning and development through which aspiring professional accountants first develop competence leading to performing a role as a professional accountant. IPD builds on general education and includes professional accounting education, practical experience, and assessment. IPD continues until aspiring professional accountants can demonstrate the professional competence required for their chosen roles in the accountancy profession.
- A2. Internationally, there are significant legal and regulatory differences that determine the point of qualification (or licensing) of professional accountants. Each IFAC member body may define the appropriate relationship between the end of IPD and the point of qualification (or licensing) for its members.
- A3. The inclusion of technical competence in IPD lays the base for performing a role as a professional accountant. Further development of technical competence is a focus of Continuing Professional Development (CPD), which is covered in IES 7, *Continuing Professional Development* (2020).
- A4. Professional competence can be described and categorized in many different ways. Within the IESs, professional competence is the ability to perform a role to a defined standard. Professional competence goes beyond knowledge of principles, standards, concepts, facts, and procedures; it is the integration and application of: (a) technical competence, (b) professional skills, and (c) professional values, ethics, and attitudes.
- A5. A competence area is a category for which a set of related learning outcomes can be specified. Competence areas within technical competence include financial accounting and reporting, taxation, and economics; competence areas within professional skills include intellectual and organizational; and competence areas within professional values, ethics, and attitudes include ethical principles as well as professional skepticism and professional judgment.
- A6. Learning outcomes establish the content and the depth of knowledge, understanding, and application required for each specified competence area. Learning outcomes can be achieved within the context of a work environment or professional accounting education program.

### Objective (Ref: Para. 6)

- A7. Establishing the technical competence that aspiring professional accountants need to develop and demonstrate, serves several purposes. It protects the public interest, enhances the quality of the work of professional accountants, and promotes the credibility of the accountancy profession.

**Learning Outcomes for Technical Competence (Ref: Para. 7)**

- A8. Table A lists the learning outcomes for technical competence to be achieved by aspiring professional accountants by the end of IPD, regardless of their intended future accounting specialization or role. These learning outcomes provide the base to enable professional accountants to develop specializations in different accounting roles, for example an audit engagement partner or taxation specialist.
- A9. In the design of professional accounting education programs, the 11 competence areas listed in Table A may not be identical to the names of prescribed courses or subjects. Also, the learning outcomes associated with one competence area may be achieved across more than one course or subject dedicated to that area. For example, the learning outcomes for financial accounting and reporting may be achieved across two or more financial accounting and reporting courses or subjects. The achievement of some learning outcomes may extend across several different courses or subjects, none of which may be devoted solely to that competence area. For example, the learning outcomes within information and communications technologies may be achieved through the integration of relevant material within courses that focus on management accounting and/or auditing and assurance. In addition, the sequence in which the competence areas are included in a professional accounting education program may differ from the sequence presented in Table A. For example, economics is listed towards the end of the list of competence areas in Table A, but may be covered fairly early in a professional accounting education program.
- A10. There are many ways to describe and classify levels of proficiency. The description developed by the IAESB is provided in Appendix 1, Description of Levels of Proficiency.
- A11. In Table A, each competence area has been assigned a level of proficiency that aspiring professional accountants are expected to achieve by the end of IPD. This level of proficiency indicates the context in which the relevant learning outcomes are expected to be demonstrated. Together, the learning outcomes and the level of proficiency of the competence area provide information to help IFAC member bodies design their professional accounting education programs.
- A12. In professional accounting education programs, an IFAC member body may: (a) include additional competence areas; (b) increase the level of proficiency for some competence areas; or (c) develop additional learning outcomes that are not specified in this IES. This may occur when an IFAC member body prepares aspiring professional accountants to work within a particular industry sector (for example, the public sector) or for a particular role (for example, a management accountant or an auditor).

### **Review of Professional Accounting Education Programs (Ref: Para. 8)**

- A13. Professional accounting education programs are designed to support aspiring professional accountants to develop the appropriate professional competence by the end of IPD. Such programs may include formal education delivered through qualifications and courses offered by universities, other higher education providers, IFAC member bodies, and employers, as well as workplace training. The design of the professional accounting education programs may involve substantive input from stakeholders other than IFAC member bodies.
- A14. The requirement to review and update professional accounting education programs on a regular basis reflects the rapidly-changing and complex environment within which professional accountants operate. A typical review cycle may be three to five years, but it may be appropriate to undertake a more frequent review, for example to take account of changes in legislation, regulations, and standards relevant to professional accountants.

### **Assessment of Technical Competence (Ref: Para. 9)**

- A15. IES 6, *Initial Professional Development – Assessment of Professional Competence* (2015), provides the principles that apply to the design of assessment activities used to assess the technical competence and other elements of professional competence.
- A16. Various assessment activities can be used to assess the technical competence of aspiring professional accountants. Appropriate assessment activities may include: (a) written examinations consisting of questions requiring short answers, (b) case studies, (c) written essays, (d) objective testing, (e) workplace assessments, and (f) the evaluation of prior learning leading to the awarding of exemptions from aspects of IPD.



## Appendix 1

### Description of Levels of Proficiency

This description of levels of proficiency supports the IAESB’s use of learning outcomes in its publications such as International Education Standards (IESs) 2, 3, and 4. It provides descriptions of three levels of proficiency. These descriptions, together with the learning outcomes, provide information to help member bodies design their professional accounting education programs for a variety of professional accounting roles and specializations.

Level of Proficiency	Description
Foundation	<p>Typically, learning outcomes in a competence area focus on:</p> <ul style="list-style-type: none"> <li>• Defining, explaining, summarizing, and interpreting the underlying principles and theories of relevant areas of technical competence to complete tasks while working under appropriate supervision;</li> <li>• Performing assigned tasks by using the appropriate professional skills;</li> <li>• Recognizing the importance of professional values, ethics, and attitudes in performing assigned tasks;</li> <li>• Solving simple problems, and referring complex tasks or problems to supervisors or those with specialized expertise; and</li> <li>• Providing information and explaining ideas in a clear manner, using oral and written communications.</li> </ul> <p>Learning outcomes at the foundation level relate to work environments that are characterized by low levels of ambiguity, complexity, and uncertainty.</p>
Intermediate	<p>Typically, learning outcomes in a competence area focus on:</p> <ul style="list-style-type: none"> <li>• Independently applying, comparing, and analyzing underlying principles and theories from relevant areas of technical competence to complete work assignments and make decisions;</li> <li>• Combining technical competence and professional skills to complete work assignments;</li> </ul>



Level of Proficiency	Description
	<ul style="list-style-type: none"> <li>• Applying professional values, ethics, and attitudes to work assignments; and</li> <li>• Presenting information and explaining ideas in a clear manner, using oral and written communications, to accounting and non-accounting stakeholders.</li> </ul> <p>Learning outcomes at the intermediate level relate to work environments that are characterized by moderate levels of ambiguity, complexity, and uncertainty.</p>
Advanced	<p>Typically, learning outcomes in a competence area focus on:</p> <ul style="list-style-type: none"> <li>• Selecting and integrating principles and theories from different areas of technical competence to manage and lead projects and work assignments, and to make recommendations appropriate to stakeholder needs;</li> <li>• Integrating technical competence and professional skills to manage and lead projects and work assignments;</li> <li>• Making judgments on appropriate courses of action drawing on professional values, ethics, and attitudes;</li> <li>• Assessing, researching, and resolving complex problems with limited supervision;</li> <li>• Anticipating, consulting appropriately, and developing solutions to complex problems and issues; and</li> <li>• Consistently presenting and explaining relevant information in a persuasive manner to a wide-range of stakeholders.</li> </ul> <p>Learning outcomes at the advanced level relate to work environments that are characterized by high levels of ambiguity, complexity, and uncertainty.</p>



**INTERNATIONAL EDUCATION STANDARD 3,  
INITIAL PROFESSIONAL DEVELOPMENT –  
PROFESSIONAL SKILLS (2021)**

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## Introduction

### Scope of this Standard (Ref: Para. A1–A7)

1. This International Education Standard (IES) prescribes the learning outcomes for professional skills that aspiring professional accountants are required to achieve by the end of Initial Professional Development (IPD). Professional skills are the (a) intellectual, (b) interpersonal and communication, (c) personal, and (d) organizational skills that a professional accountant integrates with technical competence and professional values, ethics, and attitudes to demonstrate professional competence.
2. This IES is addressed to International Federation of Accountants (IFAC) member bodies. IFAC member bodies have responsibility for ensuring that IPD meets the requirements of this IES. In addition, this IES may be helpful to educational organizations, employers, regulators, government authorities, and any other stakeholders who support the learning and development of aspiring professional accountants.
3. This IES specifies the competence areas and learning outcomes that describe the professional skills required of aspiring professional accountants by the end of IPD. IES 2, *Initial Professional Development – Technical Competence (2021)*, and IES 4, *Initial Professional Development – Professional Values, Ethics, and Attitudes (2021)*, specify competence areas and learning outcomes relevant to their areas of focus within IPD. Together, these IESs specify the competence areas and learning outcomes that describe the professional competence required of aspiring professional accountants by the end of IPD.
4. Definitions and explanations of the key terms used in the IES and the *Framework for International Education Standards for Professional Accountants and Aspiring Professional Accountants* are set out in the International Accounting Education Standards Board (IAESB) *Glossary of Terms (2021)*.

### Effective Date

5. This IES is effective from January 1, 2021.

### Objective (Ref: Para. A8)

6. The objective of this IES is to establish the professional skills that aspiring professional accountants need to develop and demonstrate by the end of IPD, in order to perform a role as a professional accountant.

## Requirements

### Learning Outcomes for Professional Skills (Ref: Para. A9–A14)

7. IFAC member bodies shall prescribe the learning outcomes for professional skills to be achieved by aspiring professional accountants by the end of IPD. These learning outcomes shall include those listed in Table A.

**Table A: Learning Outcomes for Professional Skills**

<b>Competence Area (Level of Proficiency<sup>1</sup>)</b>	<b>Learning Outcomes</b>
(a) Intellectual (Intermediate)	(i) Evaluate data and information from a variety of sources and perspectives through research, integration, and analysis.
	(ii) Apply critical thinking skills to solve problems, inform judgments, make decisions, and reach well-reasoned conclusions.
	(iii) Identify when it is appropriate to consult with specialists.
	(iv) Recommend solutions to unstructured, multi-faceted problems.
	(v) Respond effectively to changing circumstances or new information to solve problems, inform judgments, make decisions, and reach well-reasoned conclusions.
(b) Interpersonal and communication (Intermediate)	(i) Demonstrate collaboration, cooperation, and teamwork when working towards organizational goals.
	(ii) Communicate clearly and concisely when presenting, discussing, and reporting in formal and informal situations.
	(iii) Demonstrate awareness of cultural and language differences in all communication.
	(iv) Apply active listening and effective interviewing techniques.
	(v) Apply negotiation skills to reach solutions and agreements.
	(vi) Apply consultative skills to minimize or resolve conflict, solve problems, and maximize opportunities.
	(vii) Present ideas and influence others to provide support and commitment.

<sup>1</sup> The level of proficiency for a competence area to be achieved by the end of IPD (as outlined in Appendix 1).

<b>Competence Area (Level of Proficiency<sup>1</sup>)</b>	<b>Learning Outcomes</b>
c) Personal (Intermediate)	(i) Demonstrate a commitment to lifelong learning.
	(ii) Set high personal standards of performance and monitor through reflective activity and feedback from others.
	(iii) Manage time and resources to achieve professional commitments.
	(iv) Anticipate challenges and plan potential solutions.
	(v) Apply an open mind to new opportunities.
	(vi) Identify the potential impact of personal and organizational bias.
d) Organizational (Intermediate)	(i) Undertake assignments in accordance with established practices to meet prescribed deadlines.
	(ii) Review own work and that of others to determine whether it complies with the organization’s quality standards.
	(iii) Apply people management skills to motivate and develop others.
	(iv) Apply delegation skills to deliver assignments.
	(v) Apply leadership skills to influence others to work towards organizational goals.



**Review of Professional Accounting Education Programs (Ref: Para. A15–A16)**

8. IFAC member bodies shall regularly review and update professional accounting education programs that are designed to achieve the learning outcomes in this IES.

**Assessment of Professional Skills (Ref: Para. A17–A19)**

9. IFAC member bodies shall establish appropriate assessment activities to assess the professional skills of aspiring professional accountants.

## Explanatory Material

### Scope of this Standard (Ref: Para. 1–4)

- A1. An aspiring professional accountant is an individual who has commenced a professional accounting education program as part of IPD. IPD is the learning and development through which aspiring professional accountants first develop competence leading to performing a role as a professional accountant. IPD builds on general education and includes professional accounting education, practical experience, and assessment. IPD continues until aspiring professional accountants can demonstrate the professional competence required for their chosen roles in the accountancy profession.
- A2. Internationally, there are significant legal and regulatory differences that determine the point of qualification (or licensing) of professional accountants. Each IFAC member body may define the appropriate relationship between the end of IPD and the point of qualification (or licensing) for its members.
- A3. Professional competence can be described and categorized in many different ways. Within the IESs, professional competence is the ability to perform a role to a defined standard. Professional competence goes beyond knowledge of principles, standards, concepts, facts, and procedures; it is the integration and application of (a) technical competence, (b) professional skills, and (c) professional values, ethics, and attitudes.
- A4. The inclusion of professional skills in IPD lays the base for performing a role as a professional accountant. Further development of professional skills is a focus of Continuing Professional Development (CPD), which is covered in IES 7, *Continuing Professional Development* (2020).
- A5. Within this IES, professional skills are categorized into four competence areas:
- (a) *Intellectual* relates to the ability of a professional accountant to solve problems, make decisions, adapt to change, and exercise professional judgment;
  - (b) *Interpersonal and communication* relate to the ability of a professional accountant to work and interact effectively with others;
  - (c) *Personal* relates to the personal attitudes and behavior of a professional accountant; and
  - (d) *Organizational* relates to the ability of a professional accountant to work effectively with or within an organization to obtain the optimal results or outcomes from the people and resources available.
- A6. A competence area is a category for which a set of related learning outcomes can be specified. Competence areas within professional skills include intellectual and organizational; competence areas within technical competence include financial accounting and reporting, taxation, and economics; and competence

areas within professional values, ethics, and attitudes include ethical principles as well as professional skepticism and professional judgment.

- A7. Learning outcomes establish the content and the depth of knowledge, understanding, and application required for each specified competence area. Learning outcomes can be achieved within the context of a work environment or professional accounting education program.

**Objective (Ref: Para. 6)**

- A8. Establishing the professional skills that aspiring professional accountants need to develop and demonstrate by the end of IPD serves several purposes. It protects the public interest, enhances the quality of the work of professional accountants and promotes the credibility of the accountancy profession.

**Learning Outcomes for Professional Skills (Ref: Para. 7)**

- A9. Table A lists the learning outcomes for professional skills to be achieved by aspiring professional accountants by the end of IPD, regardless of their intended future accounting specialization or role. These learning outcomes provide the base to enable professional accountants to develop specializations in different accounting roles, for example an audit engagement partner or a taxation specialist.
- A10. In the design of professional accounting education programs, the four competence areas listed in Table A may not be identical to the names of prescribed courses or subjects. Also, the learning outcomes associated with one competence area (for example, organizational) may be achieved across more than one course or subject. The achievement of some learning outcomes (for example, those within intellectual) may extend across several different courses or subjects, none of which may be devoted solely to that competence area.
- A11. There are many ways to describe and classify levels of proficiency. The description developed by the IAESB is provided in Appendix 1, Description of Levels of Proficiency.
- A12. In Table A, each competence area has been assigned a level of proficiency that aspiring professional accountants are expected to achieve by the end of IPD. This level of proficiency indicates the context in which the relevant learning outcomes are expected to be demonstrated. Together, the learning outcomes and the level of proficiency of the competence area provide information to help IFAC member bodies design their professional accounting education programs.
- A13. In professional accounting education programs, an IFAC member body may: (a) include additional competence areas; (b) increase the level of proficiency for some competence areas; or (c) develop additional learning outcomes that are not specified in this IES. This may occur when an IFAC member body prepares aspiring professional accountants to work within a particular industry sector (for



example, the public sector) or for a particular role (for example, a management accountant or an auditor).

- A14. IFAC member bodies, educators, and other stakeholders are encouraged to identify the most appropriate approach to learning and development for professional skills, taking into consideration the national and cultural environment. An appropriate approach is likely to include a mixture of learning and development activities which combine structured learning programs and practical experience. For example, practical experience supervisors play an important role in helping aspiring professional accountants to develop professional skills within the workplace.

#### **Review of Professional Accounting Education Programs (Ref: Para. 8)**

- A15. Professional accounting education programs are designed to support aspiring professional accountants to develop the appropriate professional competence by the end of IPD. Such programs may include formal education delivered through qualifications and courses offered by universities, other higher education providers, IFAC member bodies, and employers, as well as workplace training. The design of the professional accounting education programs may involve substantive input from stakeholders other than IFAC member bodies.
- A16. The requirement to review and update professional accounting education programs on a regular basis reflects the rapidly-changing and complex environment within which professional accountants operate. A typical review cycle may be three to five years, but it may be appropriate to undertake a more frequent review, for example to take account of changes in legislation, regulations, and standards relevant to professional accountants.

#### **Assessment of Professional Skills (Ref: Para. 9)**

- A17. IES 6, *Initial Professional Development – Assessment of Professional Competence* (2015), provides the principles that apply to the design of assessment activities used to assess the professional skills and other elements of professional competence.
- A18. Various assessment activities can be used to assess the professional skills of aspiring professional accountants. Work-based simulations or group exercises are examples of activities that enable aspiring professional accountants to develop and demonstrate achievement of learning outcomes related to professional skills, within a professional accounting education program. Practical experience also enables aspiring professional accountants to participate in assessment activities to demonstrate their professional skills. Examples of such activities include: (a) keeping a diary, (b) participating in 360 degree assessments, (c) compiling portfolios of evidence of achievement of learning outcomes, or (d) being monitored by a practical experience supervisor.



- A19. Assessment of professional skills in the workplace may require a different approach to that of written examinations in order to achieve high levels of reliability, validity, equity, transparency, and sufficiency. For example, assessment design may include:
- (a) Specification of learning outcomes that are clear and detailed in order to minimize ambiguity and increase the reliability and transparency of the assessment;
  - (b) Training of workplace assessors in order to achieve consistency between assessors and equity between aspiring professional accountants; and
  - (c) Creation of work-based simulations in order to provide sufficient, equitable, and reliable assessments of professional skills.

## Appendix 1

### Description of Levels of Proficiency

This description of levels of proficiency supports the IAESB’s use of learning outcomes in its publications such as International Education Standards (IESs) 2, 3, and 4. It provides descriptions of three levels of proficiency. These descriptions, together with the learning outcomes, provide information to help IFAC member bodies design their professional accounting education programs for a variety of professional accounting roles and specializations.

Level of Proficiency	Description
Foundation	<p>Typically, learning outcomes in a competence area focus on:</p> <ul style="list-style-type: none"> <li>• Defining, explaining, summarizing, and interpreting the underlying principles and theories of relevant areas of technical competence to complete tasks while working under appropriate supervision;</li> <li>• Performing assigned tasks by using the appropriate professional skills;</li> <li>• Recognizing the importance of professional values, ethics, and attitudes in performing assigned tasks;</li> <li>• Solving simple problems, and referring complex tasks or problems to supervisors or those with specialized expertise; and</li> <li>• Providing information and explaining ideas in a clear manner, using oral and written communications.</li> </ul> <p>Learning outcomes at the foundation level relate to work environments that are characterized by low levels of ambiguity, complexity, and uncertainty.</p>

Level of Proficiency	Description
Intermediate	<p>Typically, learning outcomes in a competence area focus on:</p> <ul style="list-style-type: none"> <li>• Independently applying, comparing, and analyzing underlying principles and theories from relevant areas of technical competence to complete work assignments and make decisions;</li> <li>• Combining technical competence and professional skills to complete work assignments;</li> <li>• Applying professional values, ethics, and attitudes to work assignments; and</li> <li>• Presenting information and explaining ideas in a clear manner, using oral and written communications, to accounting and non-accounting stakeholders.</li> </ul> <p>Learning outcomes at the intermediate level relate to work environments that are characterized by moderate levels of ambiguity, complexity, and uncertainty.</p>
Advanced	<p>Typically, learning outcomes in a competence area focus on:</p> <ul style="list-style-type: none"> <li>• Selecting and integrating principles and theories from different areas of technical competence to manage and lead projects and work assignments and to make recommendations appropriate to stakeholder needs;</li> <li>• Integrating technical competence and professional skills to manage and lead projects and work assignments;</li> <li>• Making judgments on appropriate courses of action drawing on professional values, ethics, and attitudes;</li> <li>• Assessing, researching, and resolving complex problems with limited supervision;</li> <li>• Anticipating, consulting appropriately, and developing solutions to complex problems and issues; and</li> <li>• Consistently presenting and explaining relevant information in a persuasive manner to a wide-range of stakeholders.</li> </ul> <p>Learning outcomes at the advanced level relate to work environments that are characterized by high levels of ambiguity, complexity, and uncertainty.</p>



**INTERNATIONAL EDUCATION STANDARD 4,  
INITIAL PROFESSIONAL DEVELOPMENT –  
PROFESSIONAL VALUES, ETHICS, AND  
ATTITUDES (2021)**

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## Introduction

### Scope of this Standard (Ref: Para. A2–A10)

1. This International Education Standard (IES) prescribes the learning outcomes that aspiring professional accountants are required to achieve by the end of Initial Professional Development (IPD) for professional values, ethics, and attitudes. Professional values, ethics, and attitudes are the characteristics that identify professional accountants as members of a profession. They include the principles of conduct (e.g., ethical principles) generally associated with and considered essential in defining the distinctive characteristics of professional behavior.
2. This IES is addressed to International Federation of Accountants (IFAC) member bodies. IFAC member bodies have responsibility for ensuring that IPD meets the requirements of this IES. In addition, this IES may be helpful to educational organizations, employers, regulators, government authorities, and any other stakeholders who support the learning and development of aspiring professional accountants.
3. Learning and development continue throughout the career of a professional accountant; professional values, ethics, and attitudes achieved during IPD are therefore also relevant to continuing professional development (CPD) as careers of professional accountants change, and professional accountants gain exposure to a wider range of ethical threats.
4. This IES integrates relevant ethical requirements into professional accounting education. These relevant ethical requirements ordinarily set out five fundamental principles of ethics<sup>1</sup> (integrity; objectivity; professional competence and due care; confidentiality; and professional behavior).
5. This IES specifies the competence areas and learning outcomes that describe the professional values, ethics, and attitudes required of aspiring professional accountants by the end of IPD. IES 2, *Initial Professional Development – Technical Competence* (2021), and IES 3, *Initial Professional Development – Professional Skills* (2021), specify competence areas and learning outcomes relevant to their areas of focus within IPD. Together these IESs specify the competence areas and learning outcomes that describe the professional competence required of aspiring professional accountants by the end of IPD.
6. Definitions and explanations of the key terms used in the IES and the *Framework for International Education Standards for Professional Accountants and Aspiring Professional Accountants* are set out in the International Accounting Education Standards Board (IAESB) *Glossary of Terms* (2021). Additional

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<sup>1</sup> The Fundamental Principles, *IESBA Handbook of the International Code of Ethics for Professional Accountants (including International Independence Standards) – 2018 Edition*, Section 110.

terms from the pronouncements of the International Auditing and Assurance Standards Board (IAASB) and the International Ethics Standards Board for Accountants (IESBA) are also included in the Explanatory Material.

### **Effective Date**

7. This IES is effective from January 1, 2021.

### **Objective (Ref: Para. A11)**

8. The objective of this IES is to establish the professional values, ethics, and attitudes that aspiring professional accountants need to develop and demonstrate by the end of IPD, in order to perform a role as a professional accountant.

### **Requirements**

#### **Framework of Professional Values, Ethics, and Attitudes (Ref: Para. A12–A14)**

9. IFAC member bodies shall provide, through professional accounting education programs, a framework of professional values, ethics, and attitudes for aspiring professional accountants to (a) apply professional skepticism and exercise professional judgment, and (b) act in an ethical manner that is in the public interest.

#### **Relevant Ethical Requirements (Ref: Para. A15)**

10. IFAC member bodies shall integrate relevant ethical requirements throughout professional accounting education programs for aspiring professional accountants.

#### **Learning Outcomes for Professional Values, Ethics, and Attitudes (Ref: Para. A16–A31)**

11. IFAC member bodies shall prescribe the learning outcomes for professional values, ethics, and attitudes to be achieved by aspiring professional accountants by the end of IPD. These learning outcomes shall include those listed in Table A.

**Table A: Learning Outcomes for Professional Values, Ethics, and Attitudes**

<b>Competence Area (Level of Proficiency<sup>2</sup>)</b>	<b>Learning Outcomes</b>
(a) Professional skepticism and professional judgment (Intermediate)	(i) Apply an inquiring mind when collecting and assessing data and information.
	(ii) Apply techniques to reduce bias when solving problems, informing judgments, making decisions, and reaching well-reasoned conclusions.
	(iii) Apply critical thinking when identifying and evaluating alternatives to determine an appropriate course of action.
(b) Ethical principles (Intermediate)	(i) Explain the nature of ethics.
	(ii) Explain the advantages and disadvantages of rules-based and principles-based approaches to ethics.
	(iii) Identify threats to compliance with the fundamental principles of ethics.
	(iv) Evaluate the significance of threats to compliance with the fundamental principles of ethics and respond appropriately.
	(v) Apply fundamental principles of ethics when collecting, generating, storing, accessing, using, or sharing data and information.
	(vi) Apply the relevant ethical requirements to professional behavior in compliance with standards <sup>3</sup> .
(c) Commitment to the public interest (Intermediate)	(i) Explain the role and importance of ethics within the profession and in relation to the concept of social responsibility.
	(ii) Explain the role and importance of ethics in relation to business and good governance.
	(iii) Analyze the interrelationship of ethics and law, including the relationship between laws, regulations, and the public interest.
	(iv) Analyze the consequences of unethical behavior to the individual, the profession, and the public.

<sup>2</sup> The level of proficiency for a competence area identifies the level to be achieved by the end of IPD (as outlined in Appendix 1).

<sup>3</sup> Standards include auditing standards, accounting standards, and other standards related to the work being performed by the professional accountant.

**Review of Professional Accounting Education Programs (Ref: Para. A32–A33)**

12. IFAC member bodies shall regularly review and update professional accounting education programs that are designed to achieve the learning outcomes in this IES.

**Reflective Activity (Ref: Para. A34–A38)**

13. IFAC member bodies shall design learning and development activities on professional values, ethics, and attitudes for aspiring professional accountants to include reflective activity that is formalized and documented.

**Assessment of Professional Values, Ethics, and Attitudes (Ref: Para. A39–A42)**

14. IFAC member bodies shall establish appropriate assessment activities to assess the professional values, ethics, and attitudes of aspiring professional accountants.



## Explanatory Material

### References to Definitions Contained within IAASB and IESBA Pronouncements

A1. This IES uses the following terms already defined within IAASB and IESBA pronouncements.

**Table B: IAASB and IESBA Definitions Adopted in IES 4**

Defined Term	Definition in IAASB and IESBA Pronouncements
Professional Skepticism (IAASB) <sup>4</sup>	An attitude that includes a questioning mind, being alert to conditions which may indicate possible misstatement due to error or fraud, and a critical assessment of evidence.
Professional Judgment (IESBA) <sup>5</sup>	Professional judgment involves the application of relevant training, professional knowledge, skills and experience commensurate with the facts and circumstances, including the nature and scope of the particular professional activities, and the interests and relationships involved.

### Scope of this Standard (Ref: Para. 1–6)

- A2. An aspiring professional accountant is an individual who has commenced a professional accounting education program as part of IPD. IPD is the learning and development through which aspiring professional accountants first develop competence leading to performing a role as a professional accountant. IPD builds on general education and includes professional accounting education, practical experience, and assessment. IPD continues until aspiring professional accountants can demonstrate the professional competence required for their chosen roles in the accountancy profession.
- A3. Professional values, ethics, and attitudes are defined as the professional behavior and characteristics that identify professional accountants as members of a profession. These include the ethical principles generally associated with, and considered essential in, defining the distinctive characteristics of professional behavior.
- A4. Professional values, ethics, and attitudes include a commitment to (a) technical competence and professional skills, (b) ethical behavior (e.g., independence, objectivity, confidentiality, and integrity), (c) professional manner (e.g., due care, timeliness, courteousness, respect, responsibility, and reliability), (d) pursuit of excellence (e.g., commitment to continual improvement and lifelong

<sup>4</sup> Glossary of Terms, *IAASB Handbook of International Quality Control, Auditing, Review, Other Assurance, and Related Services Pronouncements – 2018 Edition, Volume I*.

<sup>5</sup> *IESBA Handbook of the International Code of Ethics for Professional Accountants (including International Independence Standards) – 2018 Edition*, Para. 120.5 A1.

- learning), and (e) social responsibility (e.g., awareness and consideration of the public interest).
- A5. Relevant ethical requirements<sup>6</sup> are defined as those ethical requirements to which professional accountants are subject, which ordinarily comprise the *International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants* (IESBA Code) together with any national requirements that are more restrictive.
- A6. Professional competence can be described and categorized in many different ways. Within the IESs, professional competence is the ability to perform a role to a defined standard. Professional competence goes beyond knowledge of principles, standards, concepts, facts, and procedures; it is the integration and application of (a) technical competence, (b) professional skills, and (c) professional values, ethics, and attitudes.
- A7. Internationally, there are significant legal and regulatory differences that determine the point of qualification (or licensing) of professional accountants. Each IFAC member body may define the appropriate relationship between the end of IPD and the point of qualification (or licensing) for its members.
- A8. The inclusion of professional values, ethics, and attitudes in IPD lays the base for performing a role as a professional accountant. Further development of professional values, ethics, and attitudes is a focus of CPD that is covered in IES 7, *Continuing Professional Development* (2020).
- A9. A competence area is a category for which a set of related learning outcomes can be specified. Competence areas within professional values, ethics, and attitudes include ethical principles as well as professional skepticism and professional judgment; competence areas within technical competence include financial accounting and reporting, taxation, and economics; and competence areas within professional skills include intellectual and organizational.
- A10. Learning outcomes establish the content and the depth of knowledge, understanding, and application required for each specified competence area. Learning outcomes can be achieved within the context of a work environment or a professional accounting education program.

**Objective** (Ref: Para. 8)

- A11. Establishing the professional values, ethics, and attitudes that aspiring professional accountants need to develop and demonstrate serves several purposes. It protects the public interest, enhances the quality of the work of professional accountants, and promotes the credibility of the accountancy profession.

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<sup>6</sup> Glossary of Terms, *IAASB Handbook of International Quality Control, Auditing, Review, Other Assurance, and Related Services Pronouncements – 2018 Edition, Volume I*.

### **Framework of Professional Values, Ethics, and Attitudes (Ref: Para. 9)**

- A12. A framework of professional values, ethics, and attitudes may be established by the relevant ethical requirements, for example the conceptual framework approach set out in the IESBA Code<sup>7</sup>.
- A13. Under relevant ethical requirements, professional accountants accept a responsibility to act in the public interest. Consequently, the actions of a professional accountant are not intended exclusively to satisfy the needs of an individual client or employer.
- A14. By establishing learning and development activities that cover professional values, ethics, and attitudes, IFAC member bodies promote a commitment for the aspiring professional accountant to act in the public interest. Acting in the public interest includes: (a) developing an awareness and concern for impact on the public; (b) developing a sensitivity to social responsibilities; (c) lifelong learning; (d) a predisposition to quality, reliability, responsibility, timeliness, and courtesy; and (e) a respect for laws and regulations. Consequently, professional accountants contribute to confidence and trust in the functioning of markets and the economy in general.

### **Relevant Ethical Requirements (Ref: Para. 10)**

- A15. Within a professional accounting education program, professional values, ethics, and attitudes may initially be treated as a separate course or subject. However, as aspiring professional accountants progress, the integration of professional values, ethics, and attitudes with other courses or subjects, encourages the recognition and consideration of wider ethical implications.

### **Learning Outcomes for Professional Values, Ethics, and Attitudes (Ref: Para. 11)**

#### *Developing Learning Outcomes*

- A16. Table A lists the learning outcomes for professional values, ethics, and attitudes to be achieved by aspiring professional accountants by the end of IPD, regardless of their intended future accounting specialization or role. These learning outcomes provide the base to enable professional accountants to develop specializations in different accounting roles, for example an audit engagement partner or a taxation specialist.
- A17. IAASB pronouncements govern audit, review, assurance, and related service engagements that are conducted in accordance with international standards. Although the term professional skepticism is defined specifically within the context of audit and assurance engagements, the attitudes, skills and behaviors that contribute to professional skepticism are relevant to all aspiring professional accountants, regardless of their future role as a professional accountant. As a

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<sup>7</sup> The Conceptual Framework, *IESBA Handbook of the International Code of Ethics for Professional Accountants (including International Independence Standards) – 2018 Edition*, Section 120.

result, IPD includes learning and development activities that address the skills, attitudes, and behaviors necessary for aspiring professional accountants to have the ability to apply professional skepticism. The skills, attitudes, and behaviors contributing to professional skepticism are further developed following IPD, through CPD.

- A18. In the design of professional accounting education programs, the three competence areas listed in Table A may not be identical to the names of prescribed courses or subjects. Also the learning outcomes associated with one competence area (for example, ethical principles) may be achieved across more than one course or subject. The achievement of some learning outcomes (for example, those within professional skepticism and professional judgment) may extend across several different courses or subjects, none of which may be devoted solely to that competence area. In addition, the sequence in which the competence areas are included in a professional accounting education program may differ from the sequence presented in Table A (for example, commitment to the public interest is listed towards the end of the list of competence areas in Table A, but may be covered fairly early in a professional accounting education program).
- A19. There are many ways to describe and classify levels of proficiency. The description developed by the IAESB is provided in Appendix 1, Description of Levels of Proficiency.
- A20. In Table A, each competence area has been assigned a level of proficiency that aspiring professional accountants are expected to achieve by the end of IPD. This level of proficiency indicates the context in which the relevant learning outcomes are expected to be demonstrated. Together, the learning outcomes and the level of proficiency of the competence area provide information to help IFAC member bodies design their professional accounting education programs.
- A21. In professional accounting education programs, an IFAC member body may: (a) include additional competence areas; (b) increase the level of proficiency for some competence areas; or (c) develop additional learning outcomes that are not specified in this IES. This may occur when an IFAC member body prepares aspiring professional accountants to work within a particular industry sector (for example, the public sector) or for a particular role (for example, a management accountant or an auditor).

#### *Selecting Learning and Development Activities*

- A22. IFAC member bodies, educators, and other stakeholders are encouraged to identify the most appropriate approach to learning and development for professional values, ethics, and attitudes, taking into consideration the national and cultural environment.
- A23. In determining the approach to achieving the learning outcomes, the mix of learning and development activities may include a combination of structured

learning programs and practical experience. This combination may be organized to give aspiring professional accountants an adequate opportunity to experience the application of professional values, ethics, and attitudes in the workplace.

- A24. In establishing learning and development activities, IFAC member bodies, educators, and other stakeholders may distinguish between (a) educating aspiring professional accountants about professional values, ethics, and attitudes, and (b) developing and maintaining an appropriate environment for ethical behavior. Development of professional values, ethics, and attitudes may be achieved through IPD, and continues throughout a career, forming part of CPD activities and lifelong learning.
- A25. IFAC member bodies, educators, and other stakeholders may consider using participative approaches that can enhance the development of professional values, ethics, and attitudes. These may include but would not be restricted to:
- (a) Role playing;
  - (b) Discussion of selected readings and online materials;
  - (c) Analysis of case studies that involve business situations involving ethical threats;
  - (d) Discussion of disciplinary pronouncements and findings;
  - (e) Seminars using speakers with experience of corporate or professional decision making; and
  - (f) Use of online forums and discussion boards.
- A26. Participative approaches may lead aspiring professional accountants to a greater awareness of the ethical implications and potential conflicts for individuals and businesses that may arise from having to make complex management decisions.

#### *Professional Skepticism and Professional Judgment*

- A27. Professional development in the areas of professional skepticism and professional judgment is not always straightforward. Planning effective learning and development in these areas involves due care and may include learning methods in which mentoring, reflective activity, time, and practical experience play a key role.

#### *Ethical Principles*

- A28. Professional values, ethics, and attitudes apply to everything that professional accountants undertake in their professional capacity. Having (a) knowledge and understanding of ethical concepts, ethical theories, and the fundamental principles of professional ethics, and (b) the opportunity to practice their application in a non-workplace setting can help aspiring professional accountants to recognize and address ethical threats.



- A29. Learning and development for aspiring professional accountants on ethical principles and threats may address: (a) particular ethical threats likely to be faced by all professional accountants, (b) those ethical threats more likely to be encountered by professional accountants in their respective roles, and (c) key considerations in developing appropriate responses to such ethical threats.
- A30. The emphasis on ethical principles may be achieved by encouraging aspiring professional accountants to: (a) identify any apparent ethical implications and conflicts in their work or work environment, (b) form preliminary views on such occurrences, and (c) discuss them with their practical experience supervisors.
- A31. Ethical threats and potential dilemmas for aspiring professional accountants are likely to occur within the period of practical experience. Those responsible for designing and supervising practical experience programs may provide guidance to aspiring professional accountants about the need to consult employers, mentors, or supervisors within their work environment or an IFAC member body, where there is doubt about the ethical aspects of a course of action or situation.

### **Review of Professional Accounting Education Programs (Ref: Para. 12)**

- A32. Professional accounting education programs are designed to support aspiring professional accountants to develop the appropriate professional competence by the end of IPD. Such programs may include formal education delivered through qualifications and courses offered by universities, other higher education providers, IFAC member bodies, and employers, as well as workplace training. The design of professional accounting education programs offered during IPD may therefore involve substantive input from stakeholders other than IFAC member bodies.
- A33. The requirement to review and update professional accounting education programs on a regular basis reflects the rapidly-changing and complex environment within which professional accountants operate. A typical review cycle may be three to five years, but it may be appropriate to undertake a more frequent review, for example to take account of changes in legislation, regulations, and standards relevant to professional accountants.

### **Reflective Activity (Ref: Para. 13)**

- A34. Reflective activity is the iterative process by which professional accountants, at all stages of their career, continue to develop their professional competence by reviewing their experiences (real or simulated) with a view to improving their future actions.
- A35. The most realistic experiences on which to reflect may occur in the workplace. Where this is not possible or appropriate, simulations of “real life” experiences, or consideration of relevant cases that are in the public domain may also offer suitable alternatives.

- A36. The documentation of reflective activity may include:
- (a) Records of learning;
  - (b) Reflective records;
  - (c) Personal development portfolios; or
  - (d) Critical incident diaries.
- A37. In providing guidance to aspiring professional accountants and professional accountants on the nature, format, and content of documentation to be maintained for reflective activity and the types of ethical situations to be documented, IFAC member bodies may consider factors, for example confidentiality, legal, and regulatory requirements. For example, certain ethical situations could be sensitive and subject to legal or disciplinary actions and would therefore not be suitable for aspiring professional accountants to document and discuss.
- A38. IFAC member bodies may also consider providing guidance on how to support reflective activity in practice for practical experience supervisors.

**Assessment of Professional Values, Ethics, and Attitudes (Ref: Para. 14)**

- A39. IES 6, *Initial Professional Development – Assessment of Professional Competence* (2015) provides the principles that apply to the design of assessment activities used to assess the professional values, ethics, and attitudes and other elements of professional competence.
- A40. Various assessment activities can be used to assess the professional values, ethics, and attitudes of aspiring professional accountants. Appropriate assessment activities may include: (a) written examinations consisting of questions requiring short answers, (b) case studies, (c) written essays, (d) objective testing, (e) workplace assessments, and (f) the recognition of prior learning.
- A41. In addition to written examinations, there are a number of other means by which assessment within a formal education environment may be carried out, including:
- (a) Creating repositories of case studies and requiring aspiring professional accountants to complete tests based on these case studies;
  - (b) Using a case analysis system that requires aspiring professional accountants to maintain journals and notes on particular public domain cases;
  - (c) Using objective testing of ethical aspects of professional accounting education programs; and
  - (d) Using case study group assignments and workshops to assess ethical analysis and decision-making.

- A42. Workplace assessment differs from, and in many respects is more difficult than, assessment within a formal education environment. The means for assessing the development of professional values, ethics, and attitudes in the workplace may include:
- (a) Discussion and facilitated resolution of ethical threats as they arise in the workplace; and
  - (b) Reviews of ethical decision-making combined with performance reviews and appraisals.



## **Description of Levels of Proficiency**

This description of levels of proficiency supports the IAESB’s use of learning outcomes in its publications such as International Education Standards (IES) 2, 3, and 4. It provides descriptions of three levels of proficiency. These descriptions, together with the learning outcomes, provide information to help member bodies design their professional accounting education programs for a variety of professional accounting roles and specializations.

<b>Level of Proficiency</b>	<b>Description</b>
Foundation	<p>Typically, learning outcomes in a competence area focus on:</p> <ul style="list-style-type: none"> <li>• Defining, explaining, summarizing, and interpreting the underlying principles and theories of relevant areas of technical competence to complete tasks while working under appropriate supervision;</li> <li>• Performing assigned tasks by using the appropriate professional skills;</li> <li>• Recognizing the importance of professional values, ethics, and attitudes in performing assigned tasks;</li> <li>• Solving simple problems, and referring complex tasks or problems to supervisors or those with specialized expertise; and</li> <li>• Providing information and explaining ideas in a clear manner, using oral and written communications.</li> </ul> <p>Learning outcomes at the foundation level relate to work environments that are characterized by low levels of ambiguity, complexity, and uncertainty.</p>



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PROFESSIONAL VALUES, ETHICS, AND ATTITUDES (2021)

<b>Level of Proficiency</b>	<b>Description</b>
Intermediate	<p>Typically, learning outcomes in a competence area focus on:</p> <ul style="list-style-type: none"> <li>• Independently applying, comparing, and analyzing underlying principles and theories from relevant areas of technical competence to complete work assignments and make decisions;</li> <li>• Combining technical competence and professional skills to complete work assignments;</li> <li>• Applying professional values, ethics, and attitudes to work assignments; and</li> <li>• Presenting information and explaining ideas in a clear manner, using oral and written communications, to accounting and non-accounting stakeholders.</li> </ul> <p>Learning outcomes at the intermediate level relate to work environments that are characterized by moderate levels of ambiguity, complexity, and uncertainty.</p>

Level of Proficiency	Description
Advanced	<p>Typically, learning outcomes in a competence area focus on:</p> <ul style="list-style-type: none"> <li>• Selecting and integrating principles and theories from different areas of technical competence to manage and lead projects and work assignments and to make recommendations appropriate to stakeholder needs;</li> <li>• Integrating technical competence and professional skills to manage and lead projects and work assignments;</li> <li>• Making judgments on appropriate courses of action drawing on professional values, ethics, and attitudes;</li> <li>• Assessing, researching and resolving complex problems with limited supervision;</li> <li>• Anticipating, consulting appropriately, and developing solutions to complex problems and issues; and</li> <li>• Consistently presenting and explaining relevant information in a persuasive manner to a wide-range of stakeholders.</li> </ul> <p>Learning outcomes at the advanced level relate to work environments that are characterized by high levels of ambiguity, complexity, and uncertainty.</p>



**INTERNATIONAL EDUCATION STANDARD 5,  
INITIAL PROFESSIONAL DEVELOPMENT –  
PRACTICAL EXPERIENCE (2015)**

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## Introduction

### Scope of this Standard (Ref: Para. A1–A4)

1. This International Education Standard (IES) prescribes the practical experience that aspiring professional accountants are required to complete by the end of Initial Professional Development (IPD).
2. This IES is addressed to International Federation of Accountants (IFAC) member bodies. IFAC member bodies have responsibility for ensuring that IPD meets the requirements set out in this IES. In addition, this IES may be helpful to educational organizations, employers, regulators, government authorities, and any other stakeholders who support the practical experience of aspiring professional accountants.
3. Practical experience refers to workplace and other activities that are relevant to developing professional competence. Practical experience is a component of IPD. IPD is learning and development through which aspiring professional accountants first develop professional competence leading to perform a role as a professional accountant.
4. Practical experience during IPD builds on general education and professional accounting education programs. The public expects professional accountants to apply their experience and knowledge in carrying out their roles. However, the variety of roles that professional accountants perform means that the required practical experience may vary from one IFAC member body to another, and even within an individual IFAC member body that offers different types of membership. IFAC member bodies are able to adapt practical experience requirements to meet (a) their own needs, (b) the requirements of the relevant regulatory authorities, as well as (c) public expectations that professional accountants are competent.
5. After the completion of IPD, practical experience may be required to bring professional accountants to a level of professional competence needed for other roles, such as (a) that of a statutory auditor, (b) other forms of specialization, or (c) those roles that are regulated. Practical experience is a part of the lifelong learning that professional accountants engage in to develop and maintain professional competence relevant to their role during Continuing Professional Development (CPD). Changes in the working environment, career progression, or new roles may require that professional accountants increase their level of professional competence and acquire new competences. This is covered in IES 7, *Continuing Professional Development* (2020).
6. Practical experience supervisors and employers have important roles in planning and monitoring practical experience gained by aspiring professional accountants.

7. Definitions and explanations of the key terms used in the IES and the *Framework for International Education Standards for Professional Accountants and Aspiring Professional Accountants* are set out in the International Accounting Education Standards Board (IAESB) *Glossary of Terms* (2021).

### **Effective Date**

8. This IES is effective from July 1, 2015.

### **Objective (Ref: Para. A5–A6)**

9. The objective of this IES is to establish the practical experience that is sufficient for aspiring professional accountants, and needs to be completed by the end of IPD, in order to perform a role as a professional accountant.

### **Requirements**

#### **Practical Experience (Ref: Para. A7–A9)**

10. IFAC member bodies shall require that aspiring professional accountants complete practical experience by the end of IPD.
11. IFAC member bodies shall require sufficient practical experience to enable aspiring professional accountants to demonstrate that they have gained the (a) technical competence, (b) professional skills, and (c) professional values, ethics, and attitudes necessary for performing a role of a professional accountant.
12. IFAC member bodies shall establish their preferred approach to measure practical experience using one of the following three approaches:
- Output-based;
  - Input-based; or
  - A combination approach.

#### *Output-Based Approach (Ref: Para. A10)*

13. Those IFAC member bodies implementing an output-based approach shall require aspiring professional accountants to demonstrate, using output measures, that they have obtained practical experience.

#### *Input-Based Approach (Ref: Para. A11–A13)*

14. Those IFAC member bodies implementing an input-based approach shall require aspiring professional accountants to demonstrate, using input measures, that they have obtained practical experience.

*Combination Approach* (Ref: Para. A14)

15. Those IFAC member bodies implementing a combination of output- and input-based approaches shall comply with the requirements of output- and input-based approaches, as applicable, set out in paragraphs 13 and 14.

**Practical Experience Supervision and Monitoring** (Ref: Para. A15–A21)

16. IFAC member bodies shall require that practical experience of aspiring professional accountants be conducted under the direction of a practical experience supervisor.
17. IFAC member bodies shall require that practical experience of aspiring professional accountants is recorded in a consistent form prescribed by an IFAC member body or, where applicable, a regulatory body, and is supported by verifiable evidence.
18. IFAC member bodies shall require that the practical experience supervisor undertake a periodic review of the records of practical experience of aspiring professional accountants.
19. IFAC member bodies shall establish appropriate assessment activities to assess that sufficient practical experience has been completed by aspiring professional accountants.

## Explanatory Material

### Scope of this Standard (Ref: Para. 1–7)

- A1. An aspiring professional accountant is an individual who has commenced a professional accounting education program as part of IPD. IPD is the learning and development through which aspiring professional accountants first develop competence leading to a performing role as a professional accountant. IPD builds on general education and includes professional accounting education, practical experience, and assessment. IPD continues until aspiring professional accountants can demonstrate the professional competence required for their chosen roles in the accountancy profession.
- A2. Professional accounting education programs are designed to support aspiring professional accountants develop the appropriate professional competence by the end of IPD. They may consist of formal education delivered through degrees and courses offered by universities, other education providers, IFAC member bodies, and employers, as well as workplace training. The design of professional accounting education programs during IPD may therefore involve substantive input from stakeholders other than IFAC member bodies.
- A3. Professional competence can be described and categorized in many different ways. Within the IES, professional competence is the ability to perform a role to a defined standard. Professional competence goes beyond knowledge of principles, standards, concepts, facts, and procedures; it is the integration and application of (a) technical competence, (b) professional skills, and (c) professional values, ethics, and attitudes.
- A4. Practical experience provides a professional environment in which aspiring professional accountants develop competence by:
- (a) Becoming aware of the environment in which services are provided;
  - (b) Enhancing their understanding of organizations, how business works, and professional work relationships;
  - (c) Being able to relate accounting work to other business functions and activities;
  - (d) Developing the appropriate professional values, ethics and attitudes in practical, real-life situations (see also IES 4, *Initial Professional Development – Professional Values, Ethics, and Attitudes* (2021)); and
  - (e) Having an opportunity to develop at progressive levels of responsibility while under appropriate levels of supervision.



**Objective (Ref: Para. 9)**

- A5. Sufficient practical experience has a blend of depth and breadth, knowledge and application and, where appropriate, integration of material from different areas applied to a range of situations and contexts. The breadth of practical experience is affected by factors such as: nature of role; level of complexity; national or local laws; requirements of regulatory authorities; and the public's expectation for professional competence. The depth of practical experience is affected by factors such as the variety and complexity of tasks as well as the level of supervisory and monitoring support.
- A6. Establishing what constitutes the sufficient practical experience that aspiring professional accountants need to complete by the end of IPD serves several purposes. It protects the public interest, enhances the quality of the work of professional accountants and promotes the credibility of the accountancy profession.

**Practical Experience (Ref: Para. 10–12)**

- A7. IPD builds on general education and includes professional accounting education, practical experience, and assessment. The exact combination of these components may vary depending on a range of factors including, for example, the complexity and variety of tasks, special knowledge required, level of autonomy, and the level of judgment required by the role the aspiring professional accountant is expected to undertake at the end of IPD. The combination of practical experience and education might also vary according to (a) rules established by individual IFAC member bodies, (b) national and local laws, (c) the requirements of regulatory authorities, and (d) public expectations.
- A8. In determining what constitutes an appropriate balance between professional accounting education and practical experience, IFAC member bodies may consider the following:
- (a) Some professional accounting education programs that place a strong emphasis on practical application, such as traineeships, internships, cooperative education work periods, and secondments, may contribute to the practical experience requirement.
  - (b) Study for academic or professional qualifications is useful for acquiring and demonstrating professional accountancy knowledge. However, by itself, study does not necessarily demonstrate achievement of the professional competence to perform a role as a professional accountant. Experience gained at work equips aspiring professional accountants with many of the skills needed to become competent professional accountants.
  - (c) Practical experience may be obtained after completion of a professional accounting education program or concurrently with such a program.



- A9. In setting the approach and requirements for practical experience, IFAC member bodies may consider a number of factors, including:
- (a) The public interest, including knowledge of the local environment, public expectations, and any relevant regulatory requirements;
  - (b) The needs of the aspiring professional accountants, including an understanding of the roles that they are expected to undertake upon completion of IPD;
  - (c) The needs of the employer, including efficiency and cost-effectiveness, and whether that employer is in industry, government, or public practice; and
  - (d) The needs of the IFAC member body, including regulatory requirements, efficiency, and cost-effectiveness.

*Output-Based Approach* (Ref: Para. 13)

- A10. The evidence that could be used for assessment purposes in an output-based approach could include
- (a) Measurement of learning outcomes achieved in accordance with a competency map;
  - (b) Reviews of a research project or reflective essay; and
  - (c) Work logs compared against an appropriate competency map. Work logs are records maintained by individuals, which document the nature of assignments, tasks completed, and time incurred in completing those assignments and tasks.

*Input-Based Approach* (Ref: Para. 14)

- A11. Input-based approaches are often used as a proxy for measuring development of competence due to their ease of measurement and verification. Input-based approaches have limitations; for example, they do not always directly measure the learning outcomes or competence developed. Traditionally, input-based approaches are based on time, for example, hours spent on relevant activities, or total duration (days, months, or years) of practical experience.
- A12. Evidence that could be used for measurement in an input-based approach includes attendance records, time sheets, workplace diaries, and a work log or journal. IFAC member bodies setting a requirement using an input-based approach may consider the structure and relevance of education programs completed by aspiring professional accountants. Professional accounting education programs that deliver outcomes similar to the outcomes derived from measured work-based experience (such as internships) may contribute to the total requirement for practical experience. Equally, where a substantial professional accounting education program has been completed, such as a

Master's degree in accounting, an IFAC member body may elect to reduce the practical experience component. For example, an IFAC member body choosing the input-based approach might consider three years of practical experience (as preferred and implemented by several IFAC member bodies), or two years with a Master's degree in accounting or other relevant subject, or a minimum of five years total of combined accounting education and sufficient practical experience.

- A13. Regardless of the balance of the component parts, there is typically an expectation by the public that a professional accountant has completed a professional accounting education program and has obtained sufficient practical experience.

*Combination Approach* (Ref: Para. 15)

- A14. Approaches that combine input-based and output-based approaches might be constructed by the IFAC member body. Input units might be considered as contributing to the professional competences being measured. Achievement of particular competences might either be used to verify input, or in some cases replace a portion of the input requirement.

**Practical Experience Supervision and Monitoring** (Ref: Para. 16–19)

- A15. A practical experience supervisor is a professional accountant who is responsible for guiding, advising, and assisting aspiring professional accountants in acquiring sufficient practical experience. Practical experience supervisors can represent an important link between aspiring professional accountants and IFAC member bodies. They may be responsible for planning the practical experience period, and provide guidance to aspiring professional accountants. In some environments practical experience supervisors may also provide mentoring support to aspiring professional accountants. IFAC member bodies may provide training for practical experience supervisors, and put in place both assistance and quality control programs.
- A16. Practical experience supervisors may be assisted in performing the monitoring function by others, some of whom may not be professional accountants.
- A17. Verifiable evidence is evidence that is objective, and capable of being proven and retained.
- A18. The purpose of the periodic review by the practical experience supervisor of the record of practical experience, supported by verifiable evidence, is to check that requirements set by the IFAC member body or regulatory authority are being met. In addition, this periodic review can also be used to monitor an individual's progress. If the aspiring professional accountant's progress does not match expectations, the practical experience supervisor has an opportunity to review the situation to discover the reasons why and what can be done to improve progress. This periodic monitoring will (a) provide an opportunity for

the practical experience supervisor, the employer, and the aspiring professional accountant to review the practical experience obtained to date, and (b) contribute to future development of the aspiring professional accountant.

- A19. In assessing the sufficiency of the practical experience acquired by aspiring professional accountants, IFAC member bodies may consider the following activities:
- (a) Establishing a system, which may take a sampling approach, to monitor and report the practical experience obtained;
  - (b) Providing detailed written guidance for employers, practical experience supervisors, and aspiring professional accountants regarding the program of practical experience and their respective roles and responsibilities;
  - (c) Establishing a mechanism for approving the suitability of employers to provide the appropriate practical experience for aspiring professional accountants;
  - (d) Assessing and approving the practical experience environment before commencement of experience. For example, the nature and scope of practical experience and the training arrangements of employers can be reviewed to ensure that aspiring professional accountants would receive appropriate direction, supervision, mentoring, counseling, and evaluation;
  - (e) Establishing a system of periodic reporting by employers to cover changes, if any, in the planned nature, scope, and content of practical experience undertaken by aspiring professional accountants;
  - (f) Assessing, prior to completion of IPD, the practical experience gained, based on written submissions (possibly supported by oral submissions) made by aspiring professional accountants and practical experience supervisors (see also IES 6, *Initial Professional Development – Assessment of Professional Competence* (2015));
  - (g) Encouraging employers to provide feedback to aspiring professional accountants and to practical experience supervisors, and to communicate when competences have been achieved;
  - (h) Monitoring previously approved employers and practical experience supervisors. IFAC member bodies may advise on areas for improvement or might recommend withdrawal of approval if conditions have so changed that relevant experience criteria are not being met; and
  - (i) Undertaking a periodic and timely study of the competences required by professional accountants to help to ensure that sufficient practical experience is acquired and supported by verifiable evidence, e.g., a work log.

- A20. IES 6, *Initial Professional Development – Assessment of Professional Competence* (2015) provides the principles that apply to the design of assessment activities used to assess the sufficiency of practical experience.
- A21. Various activities can be used to assess the sufficiency of practical experience of aspiring professional accountants. Appropriate assessment activities may include workplace assessments as presented in IES 2, *Initial Professional Development – Technical Competence* (2021), IES 3, *Initial Professional Development – Professional Skills* (2021) and IES 4, *Initial Professional Development – Professional Values, Ethics, and Attitudes* (2021) in their respective areas of focus within IPD.

**INTERNATIONAL EDUCATION STANDARD 6,  
INITIAL PROFESSIONAL DEVELOPMENT –  
ASSESSMENT OF PROFESSIONAL COMPETENCE (2015)**

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## Introduction

### Scope of this Standard (Ref: Para. A1–A3)

1. This International Education Standard (IES) prescribes the requirements for the assessment of the professional competence that aspiring professional accountants are required to demonstrate by the end of Initial Professional Development (IPD).
2. This IES is addressed to International Federation of Accountants (IFAC) member bodies. IFAC member bodies have a responsibility to assess whether aspiring professional accountants have achieved the appropriate level of professional competence by the end of IPD. In addition, this IES may be helpful to educational organizations, employers, regulators, government authorities, and any other stakeholders who support the learning and development of aspiring professional accountants.
3. Within the IESs, assessment is the evaluation of professional competence developed through learning and development. IPD is the learning and development through which aspiring professional accountants first develop competence leading to performing a role as a professional accountant. Learning and development is, however, an ongoing process of developing and maintaining professional competence throughout the career of a professional accountant, and so continues through Continuing Professional Development (CPD). During IPD the focus is on the achievement of professional competence. During CPD the focus is on the development and maintenance of professional competence.
4. This IES specifies requirements for the assessment of professional competence, while
  - IES 2, *Initial Professional Development – Technical Competence* (2021), IES 3, *Initial Professional Development – Professional Skills* (2021), and IES 4, *Initial Professional Development – Professional Values, Ethics, and Attitudes* (2021), specify assessment requirements relevant to their areas of focus within IPD; and
  - IES 5, *Initial Professional Development – Practical Experience* (2015), specifies requirements for the assessment of practical experience.
5. Definitions and explanations of the key terms used in the IES and the *Framework for Professional Accountants and Aspiring Professional Accountants* are set out in the International Accounting Education Standards Board (IAESB) *Glossary of Terms* (2021).

### Effective Date

6. This IES is effective from July 1, 2015.



## **Objective (Ref: Para. A4)**

7. The objective of this IES is to establish whether aspiring professional accountants have demonstrated an appropriate level of professional competence by the end of IPD in order to perform a role as a professional accountant.

## **Requirements**

### **Formal Assessment of Professional Competence (Ref: Para. A5–A8)**

8. IFAC member bodies shall formally assess whether aspiring professional accountants have achieved an appropriate level of professional competence by the end of IPD, drawing on the outcomes of a range of assessment activities that are undertaken during IPD.

### **Principles of Assessment (Ref: Para. A9–A20)**

9. IFAC member bodies shall design assessment activities that have high levels of reliability, validity, equity, transparency, and sufficiency within professional accounting education programs.

### **Verifiable Evidence (Ref: Para. A21–A22)**

10. IFAC member bodies shall base the assessment of the professional competence of aspiring professional accountants on verifiable evidence.



## Explanatory Material

### Scope of this Standard (Ref: Para. 1–5)

- A1. Professional competence can be described and categorized in many different ways. Within these IESs, professional competence is the ability to perform a role to a defined standard. Professional competence goes beyond knowledge of principles, standards, concepts, facts, and procedures; it is the integration and application of (a) technical competence, (b) professional skills, and (c) professional values, ethics, and attitudes.
- A2. During IPD, assessment may be undertaken by a range of stakeholders, including the IFAC member body, employers, regulators, licensing bodies, universities, colleges, and private education providers. Although the assessment of professional competence during IPD is the responsibility of IFAC member bodies, other stakeholders may provide substantive input into assessment activities.
- A3. Professional accountants continue to engage in lifelong learning to develop and maintain professional competence relevant to their role during CPD. Changes in the working environment, career progression, or new roles may require that professional accountants increase their level of professional competence and acquire new competences. This is covered in IES 7, *Continuing Professional Development* (2020).

### Objective (Ref: Para. 7)

- A4. Establishing whether aspiring professional accountants have demonstrated an appropriate level of professional competence by the end of IPD serves several purposes. It protects the public interest, enhances the quality of the work of professional accountants, and promotes the credibility of the accountancy profession.

### Formal Assessment of Professional Competence (Ref: Para. 8)

- A5. To formally assess whether professional competence has been achieved, the IFAC member body may draw on the outcomes of one or more assessment activities that take place during IPD. The configuration of the assessment activities during IPD may vary, and may include, but are not limited to:
- (a) A single multi-disciplinary examination conducted by the end of IPD;
  - (b) A series of examinations that focus on specific areas of professional competence, conducted throughout IPD; or
  - (c) A series of examinations and workplace assessments conducted throughout IPD.

- A6. Assessment activities are those activities designed to assess specific areas of professional competence. During IPD, assessment activities can be selected to match the particular aspect of professional competence being assessed. Examples of assessment activities may include, but are not limited to:
- (a) Written examinations;
  - (b) Oral examinations;
  - (c) Objective testing;
  - (d) Computer-assisted testing;
  - (e) Workplace assessment of competence by employers; and
  - (f) Review of a portfolio of evidence on completion of workplace activities.
- A7. The types of assessment activities selected may depend on factors specific to each IFAC member body, which may include, but are not limited to:
- (a) The remoteness and spread of geographical locations where aspiring professional accountants are based;
  - (b) Available educational and other resources of the IFAC member body;
  - (c) The number and backgrounds of aspiring professional accountants being assessed; and
  - (d) The availability of learning and development opportunities provided by employers.
- A8. Factors relevant to determining an appropriate level of professional competence to be achieved by professional accountants may include, but are not limited to:
- (a) The complexity and variety of tasks undertaken by professional accountants;
  - (b) The expectations of stakeholders (such as the public, employers, and regulators) relating to the nature and extent of professional competence;
  - (c) Specialized knowledge required by professional accountants working in particular industries;
  - (d) The level of professional judgment required to undertake an assignment or complete a task;
  - (e) The varied roles of professional accountants, such as the preparer of financial statements, tax advisor, or management accountant; and
  - (f) The complexity of the working environment.

## **Principles of Assessment (Ref: Para. 9)**

- A9. Professional accounting education programs are designed to support aspiring professional accountants to develop the appropriate professional competence by the end of IPD. They may consist of formal education delivered through degrees and courses offered by universities, other higher education providers, IFAC member bodies, and employers, as well as workplace training. The design of the professional accounting education programs during IPD may therefore involve substantive input from stakeholders other than IFAC member bodies.
- A10. The principles of assessment apply to individual assessment activities that are conducted during IPD. However, it may not always be possible to achieve high levels of reliability, validity, equity, transparency, and sufficiency for each individual assessment activity.
- A11. An assessment activity has a high level of reliability if it consistently produces the same result, given the same set of circumstances. Reliability is not an absolute measure, and different assessment activities may have different levels of reliability. An assessment activity has high reliability if the majority of assessors, acting independently, consistently come to the same judgment, given the same set of circumstances.
- A12. There are many ways that assessment activities can be designed to increase reliability. For example:
- (a) The reliability of a written examination may be increased by avoiding the use of ambiguous wording in examination questions or instructions;
  - (b) The reliability of an objective test may be increased by undertaking an internal or external review of the content of the testing before it is finalized; and
  - (c) The reliability of a workplace assessment may be increased by selecting assessors who have comparable high levels of ability, and by providing them with suitable training to enable them to assess the task.
- A13. An assessment activity has a high level of validity if it measures what it was intended to measure. Validity is not an absolute measure, and different assessment activities may have different levels of validity. Validity has multiple forms and includes the following:
- (a) Face validity—An assessment activity has high face validity if the assessment activity is perceived to measure what it is intended to measure;
  - (b) Predictive validity—An assessment activity has high predictive validity if the content of the assessment activity relates to the particular aspect of professional competence that it is intended to assess; and

- (c) Content validity—An assessment activity has high content validity if the assessment activity provides adequate coverage of the particular aspect of professional competence being assessed.
- A14. There are many ways to design assessment activities to increase validity. For example:
- (a) Face validity may be increased when assessing the competence of aspiring professional accountants to apply a particular accounting standard, if an examination includes a comprehensive and relevant case study rather than a simple case study based on incomplete information;
  - (b) Predictive validity may be increased for assessing competence in leadership, by relying on a workplace assessment of how well an aspiring professional accountant leads a team rather than relying on the outcomes of a written examination; and
  - (c) Content validity may be increased if an examination covers more, rather than a few, aspects of the particular area of professional competence being assessed.
- A15. An assessment activity has a high level of equity if it is fair and without bias. Equity is not an absolute measure, and different assessment activities may differ in their level of equity. Equity can be improved when those who design assessment activities are aware of the possibility of bias.
- A16. There are many ways to design assessment activities to increase equity. For example:
- (a) Equity may be increased by ensuring that assessment activities rely only on computer-based technologies that are available to all aspiring professional accountants; and
  - (b) Equity may be increased by reviewing examination papers to remove assumptions relating to cultural knowledge that are not commonly shared by all aspiring professional accountants.
- A17. An assessment activity has a high level of transparency when details of an assessment activity, such as the competence areas to be assessed and timing of the activity, are disclosed publicly. A high level of transparency is also relevant when considering the entirety of the assessment activities that are undertaken during IPD. Transparency is not an absolute measure, and different assessment activities may differ in their levels of transparency. Clear and accessible communications to stakeholders may lead to achieving a high level of transparency.
- A18. There are many ways to increase the transparency of assessment activities. For example:

- (a) In relation to the entirety of assessment activities that are undertaken during IPD, transparency may be increased by making publicly available a statement that explains the areas of professional competence to be assessed, the types of assessment activities included, and the timing of those assessment activities during IPD;
  - (b) Transparency may be increased in a workplace assessment when employers communicate to employees a clearly defined competency framework against which the employees' competence will be assessed; and
  - (c) Transparency in the setting and conduct of an examination may be increased by making information relating to the development, scoring, and management of the examination publicly available.
- A19. An assessment activity has a high level of sufficiency if it (a) has a balance of depth and breadth, knowledge, and application, and (b) combines material from different areas applied to a range of situations and contexts. A high level of sufficiency is also relevant when considering the entirety of the assessment activities that are undertaken during IPD. Sufficiency is not an absolute measure, and different assessment activities may differ in their levels of sufficiency.
- A20. There are many ways to design assessment activities to increase sufficiency. For example:
- (a) Sufficiency may be increased across IPD by including assessment activities that assess the required technical competence, professional skills, and professional values, ethics, and attitudes (breadth) at the appropriate level of detail (depth); and
  - (b) Sufficiency in relation to a workplace assessment may be increased by requiring aspiring professional accountants to demonstrate professional competence across a wide range of professional skills, and professional values, ethics, and attitudes that are applied to many different situations.

**Verifiable Evidence (Ref: Para. 10)**

- A21. Verifiable evidence is evidence that is objective, and capable of being proven and retained. Basing the assessment of professional competence on verifiable evidence may satisfy the needs of third parties who oversee or regulate an IFAC member body. It will also increase the confidence of stakeholders that aspiring professional accountants have achieved the appropriate level of professional competence by the end of IPD.
- A22. Examples of verifiable evidence include:
- (a) Certificates of successful course completion;
  - (b) Recorded outcomes of successful achievement in examinations; and
  - (c) A record of achievement provided by employers on competence achieved by aspiring professional accountants.

**INTERNATIONAL EDUCATION STANDARD 7,  
CONTINUING PROFESSIONAL DEVELOPMENT (2020)  
CONTENTS**

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## Introduction

### Scope of this Standard (Ref: Para. A1–A6)

1. This International Education Standard (IES) prescribes the Continuing Professional Development (CPD) required for professional accountants to develop and maintain the professional competence necessary to provide high quality services to clients, employers, and other stakeholders, and thereby to strengthen public trust in the accountancy profession.
2. CPD is learning and development that takes place after Initial Professional Development (IPD), and that develops and maintains professional competence to enable professional accountants to continue to perform their roles competently. CPD includes learning and development activities that are relevant to the roles of professional accountants, such as: (a) education, (b) training, (c) practical experience, (d) mentoring and coaching, (e) networking, (f) observation, feedback, and reflective activities, and (g) self-development activities.
3. Professional competence requirements may change as professional accountants take on new roles during their careers. CPD that includes many of the same elements as IPD also develops the additional breadth and depth of professional competence which may be necessary when moving into new roles.
4. This IES is addressed to International Federation of Accountants (IFAC) member bodies. IFAC member bodies have a responsibility for the CPD of professional accountants as set out in the requirements of this IES. In addition, this IES will be helpful to professional accountants, employers, regulators, government authorities, educational organizations, and any other stakeholders who support the CPD of professional accountants.
5. It is the responsibility of professional accountants to develop and maintain professional competence by undertaking relevant CPD activities. However, this IES is addressed to IFAC member bodies because their role is to help professional accountants develop and maintain the professional competence necessary to protect the public interest through:
  - (a) Adopting prescribed CPD requirements relating to the development and implementation of appropriate measurement, monitoring, and compliance procedures;
  - (b) Promoting the importance of, and a commitment to, lifelong learning among professional accountants; and
  - (c) Facilitating access to CPD opportunities and resources for professional accountants.
6. Definitions and explanations of the key terms used in the IES and the *Framework for International Education Standards for Professional Accountants and Aspiring Professional Accountants* are set out in the International Accounting Education Standards Board (IAESB) *Glossary of Terms* (2021).



## **Effective Date**

7. This IES is effective from January 1, 2020.

## **Objective (Ref: Para. A7–A8)**

8. The objective of this IES is to establish that professional accountants undertake relevant CPD to develop and maintain professional competence necessary to perform their role as a professional accountant.

## **Requirements**

### **CPD for Professional Accountants (Ref: Para. A9–A15)**

9. IFAC member bodies shall require professional accountants to undertake and record relevant CPD that develops and maintains professional competence necessary to perform their role as a professional accountant.

### **Promotion of, and Access to, CPD (Ref: Para. A16–A18)**

10. IFAC member bodies shall promote the importance of, and a commitment to, CPD and the development and maintenance of professional competence.
11. IFAC member bodies shall facilitate access to CPD opportunities and resources to assist professional accountants in meeting their personal responsibility to undertake CPD that develops and maintains professional competence.

### **Measurement of CPD (Ref: Para. A19–A20, A27)**

12. IFAC member bodies shall establish an approach to measurement of professional accountants' CPD using the output-based approach, input-based approach, or both.

#### *Output-Based Approach (Ref: Para. A21–A23)*

13. IFAC member bodies using an output-based approach shall require professional accountants to develop and maintain professional competence that is demonstrated by achieving learning outcomes relevant to performing their role as a professional accountant.

#### *Input-Based Approach (Ref: Para. A24–A26)*

14. IFAC member bodies using an input-based approach shall require professional accountants to develop and maintain professional competence that is demonstrated by completing a specified amount of learning and development activity relevant to performing their role as a professional accountant.

### **Monitoring and Enforcement of CPD (Ref: Para. A28–A42)**

15. IFAC member bodies shall specify the nature and extent of verifiable evidence that professional accountants are required to maintain for CPD that has been undertaken.



16. IFAC member bodies shall establish a systematic process to (a) monitor whether professional accountants meet the IFAC member body's CPD requirements, and (b) provide appropriate sanctions for failure to meet those requirements.

## Explanatory Material

### Scope of this Standard (Ref: Para. 1–6)

- A1. Within the IESs, a professional accountant is an individual who achieves, demonstrates, and further develops professional competence to perform a role in the accountancy profession and who is required to comply with a code of ethics as directed by a professional accountancy organization or a licensing authority. The accountancy profession includes, but is not limited to:
- (a) Preparing, analyzing, and reporting relevant and faithfully represented financial and non-financial information;
  - (b) Partnering in decision making, and in formulating and implementing organizational strategies;
  - (c) Auditing financial and non-financial information, and providing other assurance and advisory services; and
  - (d) Preparing and analyzing relevant tax information.
- A2. Professional competence is the ability to perform a role to a defined standard. Professional competence goes beyond knowledge of principles, standards, concepts, facts, and procedures; it is the integration and application of learning outcomes for: (a) technical competence, (b) professional skills, and (c) professional values, ethics, and attitudes.
- A3. Undertaking CPD does not guarantee that a professional accountant will develop and maintain professional competence necessary to provide high-quality professional services. However, CPD plays an important part in strengthening public confidence and trust by enabling a professional accountant to develop and maintain professional competence that is relevant to their role as a professional accountant.
- A4. Professional accountants are expected to develop and maintain professional competence as they anticipate and adapt to changes in processes, technology, professional standards, regulatory requirements, employer demands, and other areas. In supporting professional accountants in meeting these expectations, IFAC member bodies may periodically review their CPD policies and the application of this IES.
- A5. A well-established program of CPD that is measured, monitored, evaluated, and enforced may form part of an IFAC member body's quality assurance processes. These quality assurance processes may include quality assurance reviews of professional accountants' work (which may include a review of the

CPD undertaken by professional accountants), investigation, and disciplinary processes.

- A6. Lifelong learning represents the on-going pursuit of technical competence; professional skills; and professional values, ethics, and attitudes. Lifelong learning is critical if professional accountants are to meet public interest expectations.

**Objective (Ref: Para. 8)**

- A7. Establishing that professional accountants undertake relevant CPD to develop and maintain professional competence necessary to perform their role as a professional accountant serves several purposes. It helps protect the public interest, supports the performance of high quality services for clients, employers, and other stakeholders, and promotes the credibility of the accountancy profession.
- A8. CPD is necessary for professional accountants, regardless of sector or size of the organization in which they operate, because:
- (a) Professional accountants have an obligation of professional competence and due care to their clients, employing organizations, and relevant stakeholders, and are expected to perform competently within their professional environment<sup>1</sup>;
  - (b) Professional accountants are subject to public scrutiny and contribute to the maintenance of public trust;
  - (c) The public is likely to rely on the designation and professional standing of the professional accountant. Lack of competence has the potential to damage the reputation and standing of the professional accountant, the employer, IFAC member bodies, and the accountancy profession as a whole;
  - (d) Rapidly changing environments drive the need to develop new areas of professional competence; and
  - (e) Employers recruiting professional accountants may rely on the professional designation as evidence of professional competence.

**CPD for Professional Accountants (Ref: Para. 9)**

- A9. CPD that is relevant facilitates effective learning and development for professional accountants. CPD is relevant where it is closely aligned with the responsibilities of a professional accountant's role and helps develop and maintain the professional competence necessary to perform that role.

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<sup>1</sup> *IESBA Handbook of the International Code of Ethics for Professional Accountants (including International Independence Standards) – 2018 Edition, Para. 113.1A2.*

- A10. Acknowledging that professional accountants have differing learning and development needs, IFAC member bodies may develop CPD frameworks that can provide structure, guidance, or explanation of concepts in order to support the learning and development of professional accountants. CPD frameworks may help professional accountants identify, undertake, and record relevant CPD. For example, a CPD framework may include the following structure for professional accountants to follow:
- (a) Perform self-assessment activities to identify relevant learning outcomes and personal development gaps;
  - (b) Plan for, complete, and record learning and development activities;
  - (c) Evaluate and undertake reflective activity on completed learning and development activities; and
  - (d) Revise the learning and development plan accordingly.
- A11. IFAC member bodies may provide other tools to help professional accountants identify, plan, and record relevant CPD, such as:
- (a) Competency maps, which provide a list of key competences for certain roles or sectors of the accountancy profession;
  - (b) Learning plan templates, which assist professional accountants to identify learning and development needs, including learning outcomes, and plan how to meet them; and
  - (c) Learning record examples that guide professional accountants in recording their learning and development activities.
- A12. IFAC member bodies may provide guidance that encourages professional accountants to discuss their CPD with employers, colleagues, IFAC member bodies, and other professional organizations. Such discussions may help identify competence gaps or learning and development gaps, together with learning outcomes that can be used to identify relevant learning opportunities to meet those needs.
- A13. IFAC member bodies may choose to develop requirements or guidance on learning and development activities or learning outcomes they consider relevant to the roles and functions of professional accountants in their jurisdiction. IFAC member bodies may also prescribe specific or additional CPD or learning outcomes for:
- (a) Specific competence areas or topics (e.g., financial accounting and reporting);
  - (b) Professional accountants working in specialist areas or performing specialist or specific roles (e.g., a tax preparer); and
  - (c) Competence areas considered to be most relevant to the protection of the public interest.

- A14. Given the significance of the audit engagement partner role to the public interest, IES 8, *Professional Competence for Engagement Partners Responsible for Audits of Financial Statements*<sup>2</sup> (2021) prescribes the professional competence that professional accountants are required to develop and maintain as part of a specified role.
- A15. In setting the requirement for CPD, IFAC member bodies may consider what is relevant for professional accountants in special circumstances, for example:
- For individuals on career breaks; and
  - For individuals who have retired from full-time practice, and who continue to do work in some capacity as professional accountants.

**Promotion, of and Access to, CPD (Ref: Para. 10–11)**

- A16. The following represent examples of activities that may contribute to the promotion of CPD and the development and maintenance of professional competence:
- (a) Communicating the value of CPD regularly to professional accountants;
  - (b) Encouraging the use of a CPD framework by professional accountants to support relevant learning and development;
  - (c) Promoting the variety of CPD opportunities available to professional accountants;
  - (d) Working with employers to emphasize the importance of CPD within performance management processes; and
  - (e) Working with local regulators and other licensing authorities to promote awareness of, and compliance with, local CPD requirements.
- A17. IFAC member bodies may directly provide relevant CPD programs for professional accountants and facilitate access to programs offered by others, including employers.
- A18. The following represent examples of planned and unplanned learning and development activities that IFAC member bodies may promote for CPD:
- (a) Undertaking educational programs or training events, such as in-person learning courses (delivered live or virtually), e-learning courses, conferences, and seminars;
  - (b) Reflecting on practical experiences and developing personal development plans through self- assessment activities;
  - (c) Receiving on-the-job training, performance feedback, or professional development guidance from a mentor or coach;

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<sup>2</sup> IES 8, *Professional Competence for Engagement Partners Responsible for Audits of Financial Statements* (2021), Para. 1.

- (d) Providing on-the-job training, performance feedback, or professional development guidance as a mentor or coach;
- (e) Participating in, and working on, professional boards, technical committees, sector activities, information networks, communities of practice, or other similar groups;
- (f) Writing articles, papers, or books of a technical, professional, or academic nature;
- (g) Researching subject matter, including reading professional literature and journals, for application in the professional accountant's role;
- (h) Studying for professional exams, re-examination, or other formal testing; and
- (i) Designing, developing, reviewing, or teaching in-person learning courses (delivered live or virtually), e-learning courses, conferences, seminars, or other educational programs and training events.

**Measurement of CPD (Ref: Para. 12)**

- A19. Measurement includes evaluating evidence of CPD in terms of the achievement of learning outcomes or completion of a specified amount of learning and development activities related to (a) technical competence, (b) professional skills, and (c) professional values, ethics, and attitudes.
- A20. In determining the approach for measuring CPD, IFAC member bodies may consider a number of factors, including:
- (a) Public interest considerations, including local environmental issues, public expectations, and relevant regulatory requirements; and
  - (b) Learning and development needs of professional accountants in the jurisdiction, including an understanding of the range of roles that professional accountants perform.

*Output-Based Approach (Ref: Para 13)*

- A21. An output-based approach measures CPD by determining whether professional accountants can demonstrate the achievement of learning outcomes. The measurement focus is on what professional accountants achieved from having undertaken learning and development activities. Paragraph A31 provides examples of verifiable evidence that could be used to demonstrate that learning outcomes have been achieved.
- A22. Learning outcomes establish the content and the depth of knowledge, understanding, and application required for a specified competence area. Learning outcomes can be achieved through planned and unplanned learning and development activities, and are relevant where they are closely aligned



with the responsibilities of a professional accountant's role and help to develop and maintain the professional competence necessary to perform that role.

- A23. The output-based approach includes the establishment of clearly defined learning outcomes that are relevant to a professional accountant's role. Learning outcomes may be established by a number of sources, including:
- (a) IFAC member bodies;
  - (b) Professional accountants themselves, when undertaking self-assessment activities;
  - (c) Employers;
  - (d) Licensing regimes;
  - (e) Regulatory bodies; and
  - (f) CPD Providers.

*Input-Based Approach* (Ref: Para. 14)

- A24. An input-based approach measures CPD in terms of hours or equivalent learning units. For example, IFAC member bodies may establish requirements for each professional accountant to:
- (a) Complete a predetermined number of hours of learning (or equivalent units) within a rolling period of time; or
  - (b) Complete a specified amount of relevant learning or professional development activity in each year.

Paragraph A32 provides examples of verifiable evidence that could be used to demonstrate that learning and development activities were completed, and were relevant to the professional accountant's role.

- A25. IFAC member bodies using an input-based approach expect professional accountants to develop and maintain professional competence, through the undertaking of a specified amount of CPD. For example, an IFAC member body may set a requirement of at least 120 hours (or equivalent learning units) of relevant CPD in each rolling three-year period, of which 60 hours (or equivalent learning units) would be verifiable; and a minimum of 20 hours (or equivalent learning units) of relevant professional development activity in each year.
- A26. IFAC member bodies may provide guidance to professional accountants on the extent of CPD that can be obtained from a single learning and development activity that is undertaken more than once (for example, delivering a presentation more than once when the content of the presentation or speech remains unchanged).



*Use of Both Measurement Approaches* (Ref: Para. 12)

- A27. IFAC member bodies may use both the output-based and the input-based approaches in establishing their measurement approach for CPD. Examples of how an IFAC member body might construct such an approach could include:
- (a) Evaluating the achievement of specified learning outcomes using an output-based approach while allowing for a quantifiable measurement of completed CPD using an input-based approach for other learning outcomes;
  - (b) Accepting evidence that learning and development activities have been undertaken by a professional accountant and verifying that learning outcomes have been achieved for those learning and development activities;
  - (c) Measuring CPD for professional accountants performing certain roles using an output-based approach, while CPD for professional accountants performing other roles is measured using an input-based approach; and
  - (d) Establishing an input-based approach and allowing the professional accountant to replace a portion of input-based CPD with CPD measured using an output-based approach.

**Monitoring and Enforcement of CPD** (Ref: Para. 15–16)

- A28. Verifiable evidence increases the confidence of stakeholders that CPD is achieving its intended objective and contributing towards the enhanced professional competence of professional accountants. Verifiable evidence is objective, and capable of being proven and retained.
- A29. IFAC member bodies may provide guidance on the evidence to be maintained for CPD that has been undertaken. Guidance may cover the responsibilities of professional accountants for:
- (a) Retention of appropriate records and documents related to their CPD; and
  - (b) Provision, on request, of verifiable evidence to demonstrate their compliance with the CPD requirements of the IFAC member body.
- A30. As part of specifying the nature and extent of evidence that professional accountants maintain for CPD, IFAC member bodies may determine that a portion of learning activities is not able to be verified. Some learning activities, for example on-the-job training; reading; or coaching and mentoring, may be measurable, but may not be easily verified. These activities also contribute relevant CPD because they provide for the development and maintenance of professional competence. Learning activities that are not able to be verified may still be evidenced and documented, such as, through self-assessment activities and reflective activity.

- A31. The following examples represent verifiable evidence that could be used to demonstrate that learning outcomes have been achieved in an output-based approach:
- (a) Examination results;
  - (b) Specialist or other qualifications;
  - (c) Assessments of the acquisition of technical competence, professional skills, professional values, ethics and attitudes for specified learning outcomes;
  - (d) Records of work performed that have been verified against a competency map;
  - (e) Objective assessments of performance or behavior against a competency map; and
  - (f) Published material.
- A32. The following examples represent verifiable evidence that could be used to demonstrate that a specified amount of learning and development activity has been undertaken in an input-based approach:
- (a) Course outlines, teaching materials, storyboards (for virtual training), and meeting agenda objectives and meeting minutes that verify the relevance of the content; and
  - (b) Confirmation that a learning and development activity has been completed (including number of hours or equivalent learning units) by a provider, instructor, employer, mentor, or tutor.
- A33. A systematic monitoring process may involve professional accountants periodically:
- (a) Submitting a declaration as to whether they meet their professional responsibility to maintain the necessary professional competence to perform their role;
  - (b) Submitting a declaration confirming compliance with any specific CPD requirements imposed by the IFAC member body or other regulators or other licensing authorities; or
  - (c) Providing evidence of learning and development activities undertaken, or verification of the professional competence they have developed and maintained through their CPD.
- A34. A systematic monitoring process may involve IFAC member bodies:
- (a) Obtaining a sample of professional accountants' records of CPD activity to check compliance with requirements;



- (b) Assessing learning plans or CPD documents as part of quality assurance programs;
  - (c) Requiring certain employers to include CPD programs and effective monitoring systems in their quality assurance programs, and to track learning and development activities as part of their time recording systems; or
  - (d) Working with regulators or other licensing authorities to assist in monitoring and enforcing CPD requirements.
- A35. IFAC member bodies may determine which roles of professional accountants are considered to be most relevant to the protection of the public interest and adopt more rigorous monitoring accordingly.
- A36. IFAC member bodies may conduct a set of monitoring processes on a cyclical basis. In determining the duration of a cyclical monitoring process, the IFAC member body may consider what is reasonable in its environment, taking into consideration the public interest, and the expectations of the public, regulators, and other stakeholders. Experience of some IFAC member bodies suggests that cycles of between one and five years may meet these expectations.
- A37. A system of mandatory CPD will operate more effectively, and in the public interest, when professional accountants who fail to meet their CPD obligations are brought into compliance on a timely basis. IFAC member bodies may consider the legal and environmental conditions in their jurisdiction in order to determine the types of sanctions they will impose for non-compliance.
- A38. The initial steps taken to address non-compliance are likely to focus on bringing the professional accountant into compliance within a reasonable time period. IFAC member bodies are likely to seek to balance the risk of setting a sanction that, in substance, amounts to permitting a professional accountant to defer or avoid compliance with the CPD requirement, with the risk of setting a sanction that is excessively punitive.
- A39. A professional accountant's willful failure to develop and maintain professional competence may be a violation of a code of ethics that may result in disciplinary action and diminish the professional accountant's ability to act in the public interest.
- A40. Some IFAC member bodies may have the legal authority to expel non-compliant professional accountants or to deny them the right to practice. Expulsion or denial of the right to practice may be applied to professional accountants who have made it clear, through a pattern of non-compliance or through their response to the IFAC member body's inquiries, that they are likely to continue to fail to comply with the CPD requirements. Publication of the names of professional accountants who willfully fail to comply is an option that may be considered by the IFAC member body. Publication of names can act as a general deterrent for professional accountants and provide a clear signal

to the public of the profession's commitment to maintaining competence and protecting the public interest.

- A41. An effective monitoring and enforcement process requires adequate resources. IFAC member bodies may also consider establishing a board or committee to oversee CPD requirements and the monitoring and enforcement process.
- A42. IFAC member bodies may consider reporting publicly the extent to which their members comply with the CPD requirements set out in this IES.

**INTERNATIONAL EDUCATION STANDARD 8,  
PROFESSIONAL COMPETENCE FOR ENGAGEMENT  
PARTNERS RESPONSIBLE FOR AUDITS OF FINANCIAL  
STATEMENTS (2021)**

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## Introduction

### Scope of this Standard (Ref: Para. A2–A16)

1. This International Education Standard (IES) prescribes the professional competence that professional accountants are required to develop and maintain when performing the role of an Engagement Partner responsible for audits of financial statements<sup>1</sup>.
2. This IES is addressed to International Federation of Accountants (IFAC) member bodies. IFAC member bodies have a responsibility for the Continuing Professional Development (CPD) of professional accountants, and for fostering a commitment to lifelong learning among professional accountants. Under IES 7, *Continuing Professional Development*<sup>2</sup> (2020), IFAC member bodies require professional accountants to develop and maintain professional competence necessary to perform their role as a professional accountant. IES 8, *Professional Competence for Engagement Partners Responsible for Audits of Financial Statements* (2021) applies this IES 7 requirement to the role of an Engagement Partner. It is the responsibility of the professional accountant performing the role of an Engagement Partner to develop and maintain professional competence by undertaking relevant CPD activities, which include practical experience.
3. This IES is intended to be read in conjunction with Statement of Membership Obligations (SMO) 1 – *Quality Assurance*, International Standard on Auditing (ISA) 220, *Quality Control for an Audit of Financial Statements*, and International Standard on Quality Control (ISQC) 1, *Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance and Related Services Engagements*. Together, these pronouncements place responsibilities on IFAC member bodies, Engagement Partners, and firms as part of the system of quality control for audits of financial statements. Also, in many jurisdictions, a regulator may have an oversight role in this system of quality control. Each of these stakeholders may have an impact on the professional competence of the Engagement Partner.
4. IFAC member bodies or other stakeholders may also apply the requirements of this IES to professional accountants performing an equivalent role to that of an Engagement Partner on audits of other historical financial information in compliance with the ISAs (or other relevant auditing standards) or other types of engagements providing assurance and related services.
5. Definitions and explanations of the key terms used in the IES and the *Framework for International Education Standards for Professional Accountants and Aspiring Professional Accountants* are set out in the International Accounting

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<sup>1</sup> For the purpose of this IES, hereafter referred to as “Engagement Partner” per the definition set out in International Standard on Auditing (ISA) 220, *Quality Control for an Audit of Financial Statements*, Para. 7(a).

<sup>2</sup> IES 7, *Continuing Professional Development* (2020), Para. 9.

Education Standards Board (IAESB) *Glossary of Terms* (2021). Additional terms from the International Auditing and Assurance Standards Board (IAASB) pronouncements are also included in the Explanatory Material.

### **Effective Date**

6. This IES is effective from January 1, 2021.

### **Objective (Ref: Para. A17–A18)**

7. The objective of this IES is to establish the professional competence that professional accountants develop and maintain when performing the role of an Engagement Partner.

### **Requirements (Ref: Para. A19–A31)**

8. IFAC member bodies shall require professional accountants performing the role of an Engagement Partner to develop and maintain professional competence that is demonstrated by the achievement of learning outcomes including, but not limited to, those listed in Table A.
9. IFAC member bodies shall require professional accountants performing the role of an Engagement Partner to undertake CPD that develops and maintains the professional competence required for this role.

**Table A: Learning Outcomes for the Professional Competence of an Engagement Partner**

<b>Competence Areas (IES 8)</b>	<b>Learning Outcomes</b>
(a) Audit	(i) Lead the audit through active involvement during all phases of the audit engagement.
	(ii) Lead the identification and assessment of the risks of material misstatement.
	(iii) Develop an audit plan that responds to the risks of material misstatement identified.
	(iv) Evaluate responses to the risks of material misstatement.
	(v) Conclude on the appropriateness and sufficiency of all relevant audit evidence, including contradictory evidence, to support the audit opinion.
	(vi) Evaluate whether the audit was performed in accordance with International Standards on Auditing or other relevant auditing standards, laws, and regulations applicable to an audit of the financial statements.
	(vii) Develop an appropriate audit opinion and related auditor’s report, including a description of key audit matters as applicable.
(b) Financial accounting and reporting	(i) Evaluate whether an entity has prepared, in all material respects, financial statements in accordance with the applicable financial reporting framework and regulatory requirements.
	(ii) Evaluate the recognition, measurement, presentation, and disclosure of transactions and events within the financial statements in accordance with the applicable financial reporting framework and regulatory requirements.
	(iii) Evaluate accounting judgments and estimates, including fair value estimates, made by management.
	(iv) Evaluate the fair presentation of financial statements relative to the nature of the business, the operating environment, and the entity’s ability to continue as a going concern.

IES 8, PROFESSIONAL COMPETENCE FOR ENGAGEMENT PARTNERS  
RESPONSIBLE FOR AUDITS OF FINANCIAL STATEMENTS (2021)

<b>Competence Areas (IES 8)</b>	<b>Learning Outcomes</b>
(c) Governance and risk management	(i) Evaluate corporate governance structures and risk assessment processes affecting the financial statements of an entity as part of the overall audit strategy.
(d) Business environment	(i) Analyze relevant industry, regulatory, and other external factors that are used to inform audit risk assessments including, but not limited to, market, competition, product technology, and environmental requirements.
(e) Taxation	(i) Evaluate procedures performed to address the risks of material misstatement in the financial statements in respect of taxation, and the effect of the results of these procedures on the overall audit strategy.
(f) Information and communications technologies	(i) Evaluate the information and communications technologies (ICT) environment to identify controls that relate to the financial statements to determine the impact on the overall audit strategy.
(g) Business laws and regulations	(i) Evaluate identified or suspected non-compliance with laws and regulations to determine the effect on the overall audit strategy and audit opinion.
(h) Finance and financial management	(i) Evaluate the various sources of financing available to, and financial instruments used by, an entity to determine the impact on the overall audit strategy.
	(ii) Evaluate an entity's cash flow, budgets, and forecasts, as well as working capital requirements to determine the impact on the overall audit strategy.
(i) Interpersonal and communication	(i) Communicate effectively and appropriately with the engagement team, management, and those charged with governance of the entity.
	(ii) Evaluate the potential impact of cultural and language differences on the performance of the audit.
	(iii) Resolve audit issues through effective consultation when necessary.



IES 8, PROFESSIONAL COMPETENCE FOR ENGAGEMENT PARTNERS  
RESPONSIBLE FOR AUDITS OF FINANCIAL STATEMENTS (2021)

<b>Competence Areas (IES 8)</b>	<b>Learning Outcomes</b>
(j) Personal	(i) Promote lifelong learning.
	(ii) Act as a role model to the engagement team.
	(iii) Act in a mentoring or coaching capacity to the engagement team.
	(iv) Promote reflective activity.
(k) Organizational	(i) Evaluate whether the engagement team, including auditor's experts, collectively has the appropriate objectivity and competence to perform the audit.
	(ii) Manage audit engagements by providing leadership and project management of engagement teams.
(l) Commitment to the public interest	(i) Promote audit quality and compliance with professional standards and regulatory requirements with a focus on protecting the public interest.
(m) Professional skepticism and professional judgment	(i) Apply professional judgment in planning and performing an audit and reaching conclusions on which to base an audit opinion.
	(ii) Promote the importance of the application of professional skepticism during all phases of the audit engagement.
	(iii) Apply professional skepticism to critically assess audit evidence obtained during the course of an audit and reach well-reasoned conclusions.
	(iv) Evaluate the impact of individual and organizational bias on the ability to apply professional skepticism.
	(v) Apply professional judgment to evaluate management's assertions and representations.
	(vi) Resolve audit issues using critical thinking to consider alternatives and analyze outcomes.
(n) Ethical principles	(i) Promote the importance of compliance with the fundamental principles of ethics. <sup>3</sup>
	(ii) Evaluate and respond to threats to objectivity and independence that can occur during an audit.

<sup>3</sup> The Fundamental Principles, *IESBA Handbook of the International Code of Ethics for Professional Accountants (including International Independence Standards) – 2018 Edition*, Section 110.



## Explanatory Material

### References to Definitions Contained within IAASB Pronouncements

(Ref: Para. 5)

- A1. This IES uses the following terms already defined within IAASB pronouncements<sup>4</sup>.

**Table B: IAASB Definitions Adopted in IES 8**

Defined Term	Source of Term	Definition in Use
Auditor's Expert	ISA 620 <i>Using the Work of an Auditor's Expert</i> , Paragraph 6(a).	An individual or organization possessing expertise in a field other than accounting or auditing, whose work in that field is used by the auditor to assist the auditor in obtaining sufficient appropriate audit evidence. An auditor's expert may be either an auditor's internal expert (who is a partner or staff, including temporary staff, of the auditor's firm or a network firm), or an auditor's external expert.
Engagement Partner*	ISA 220 <i>Quality Control for an Audit of Financial Statements</i> , Paragraph 7 (a).	The partner or other person in the firm who is responsible for the audit engagement and its performance, and for the auditor's report that is issued on behalf of the firm, and who, where required, has the appropriate authority from a professional, legal, or regulatory body.
Engagement Team	ISA 220 <i>Quality Control for an Audit of Financial Statements</i> , Paragraph 7 (d).	All partners and staff performing the engagement, and any individuals engaged by the firm or a network firm who perform audit procedures on the engagement. This excludes an auditor's external expert engaged by the firm or a network firm. The term engagement team" also excludes individuals within the client's internal audit function who provide direct assistance on an audit engagement when the external auditor complies with the requirements of ISA 610 (Revised 2013) <sup>5</sup> .

<sup>4</sup> The ISA definitions detailed above are contained within the IAASB *Handbook of International Quality Control, Auditing, Review, Other Assurance, and Related Services Pronouncements – 2018 Edition, Volume I*.

<sup>5</sup> ISA 610, *Using the Work of Internal Auditors* (Revised 2013).

IES 8, PROFESSIONAL COMPETENCE FOR ENGAGEMENT PARTNERS  
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<b>Defined Term</b>	<b>Source of Term</b>	<b>Definition in Use</b>
Financial Statements	ISA 200 <i>Overall Objective of the Independent Auditor, and the Conduct of the Audit in Accordance with International Standards on Auditing, Paragraph 13 (f).</i>	A structured representation of historical financial information, including disclosures, intended to communicate an entity’s economic resources or obligations at a point in time or of the changes therein for a period of time in accordance with a financial reporting framework. The term “financial statements” ordinarily refers to a complete set of financial statements as determined by the requirements of the applicable financial reporting framework, but can also refer to a single financial statement. Disclosures comprise explanatory or descriptive information, set out as required, expressly permitted or otherwise allowed by the applicable financial reporting framework, on the face of a financial statement, or in the notes, or incorporated therein by cross-reference.
Firm*	ISA 220 <i>Quality Control for an Audit of Financial Statements, Paragraph 7 (e).</i>	A sole practitioner, partnership or corporation or other entity of professional accountants.
Professional Judgment	ISA 200 <i>Overall Objective of the Independent Auditor, and the Conduct of the Audit in Accordance with International Standards on Auditing, Paragraph 13 (k).</i>	The application of relevant training, knowledge and experience, within the context provided by auditing, accounting and ethical standards, in making informed decisions about the courses of action that are appropriate in the circumstances of the audit engagement.

<b>Defined Term</b>	<b>Source of Term</b>	<b>Definition in Use</b>
Professional Skepticism	ISA 200 <i>Overall Objective of the Independent Auditor, and the Conduct of the Audit in Accordance with International Standards on Auditing, Paragraph 13 (l).</i>	An attitude that includes a questioning mind, being alert to conditions which may indicate possible misstatement due to error or fraud, and a critical assessment of audit evidence.
* “Partner” and “firm” should be read as also referring to their public sector equivalents.		

#### Scope of this Standard (Ref: Para. 1–5)

- A2. Professional competence can be described and categorized in many different ways. Within the IESs, professional competence is the ability to perform a role to a defined standard. Professional competence goes beyond knowledge of principles, standards, concepts, facts, and procedures; it is the integration and application of: (a) technical competence, (b) professional skills, and (c) professional values, ethics, and attitudes.
- A3. CPD is a continuation of Initial Professional Development (IPD). IPD is the learning and development through which individuals first develop competence leading to performing the role as a professional accountant. CPD is learning and development that takes place after IPD, and that develops and maintains professional competence to enable professional accountants to continue to perform their roles competently. CPD provides continuous development of: (a) technical competence, (b) professional skills, and (c) professional values, ethics, and attitudes achieved during IPD, refined appropriately for the professional activities and responsibilities of the professional accountant.
- A4. As outlined in IES 7<sup>6</sup>, CPD includes practical experience. As the career of an Engagement Partner progresses, practical experience becomes increasingly important in developing and maintaining the necessary depth and breadth of professional competence. Practical experience for Engagement Partners may be evidenced by annual self-declarations, records of chargeable time, and the results of qualitative monitoring activities such as performance reviews, engagement quality assurance reviews, and regulatory inspections.

<sup>6</sup> See IES 7, *Continuing Professional Development* (2020), Para. 2.

- A5. In addition to professional competence and practical experience, other factors outside the scope of this IES determine whether a professional accountant has, where required, the appropriate authority from a professional, legal, or regulatory body to perform the role of Engagement Partner.
- A6. In many jurisdictions, legislation, regulation, or a regulator (referred to collectively as a “licensing regime”) sets or enforces the requirements as to who may perform the role of an Engagement Partner. Licensing regimes vary widely in their requirements. Where licensing is not within the authority of the IFAC member body, IFAC member bodies shall use their best endeavors as described in SMO 2 – *International Education Standards for Professional Accountants and Other Pronouncements Issued by the IAESB*<sup>7</sup> to influence the licensing regime so that the IFAC member body can meet the professional competence requirements set out in this IES.
- A7. A firm, which by definition includes sole practitioners, determines who can issue an audit opinion as a legal representative of that firm. Most firms operate in a partnership structure, and the partners in the partnership decide who in that firm can perform the role of Engagement Partner.

*Stakeholders That Impact the Professional Competence of Engagement Partners*

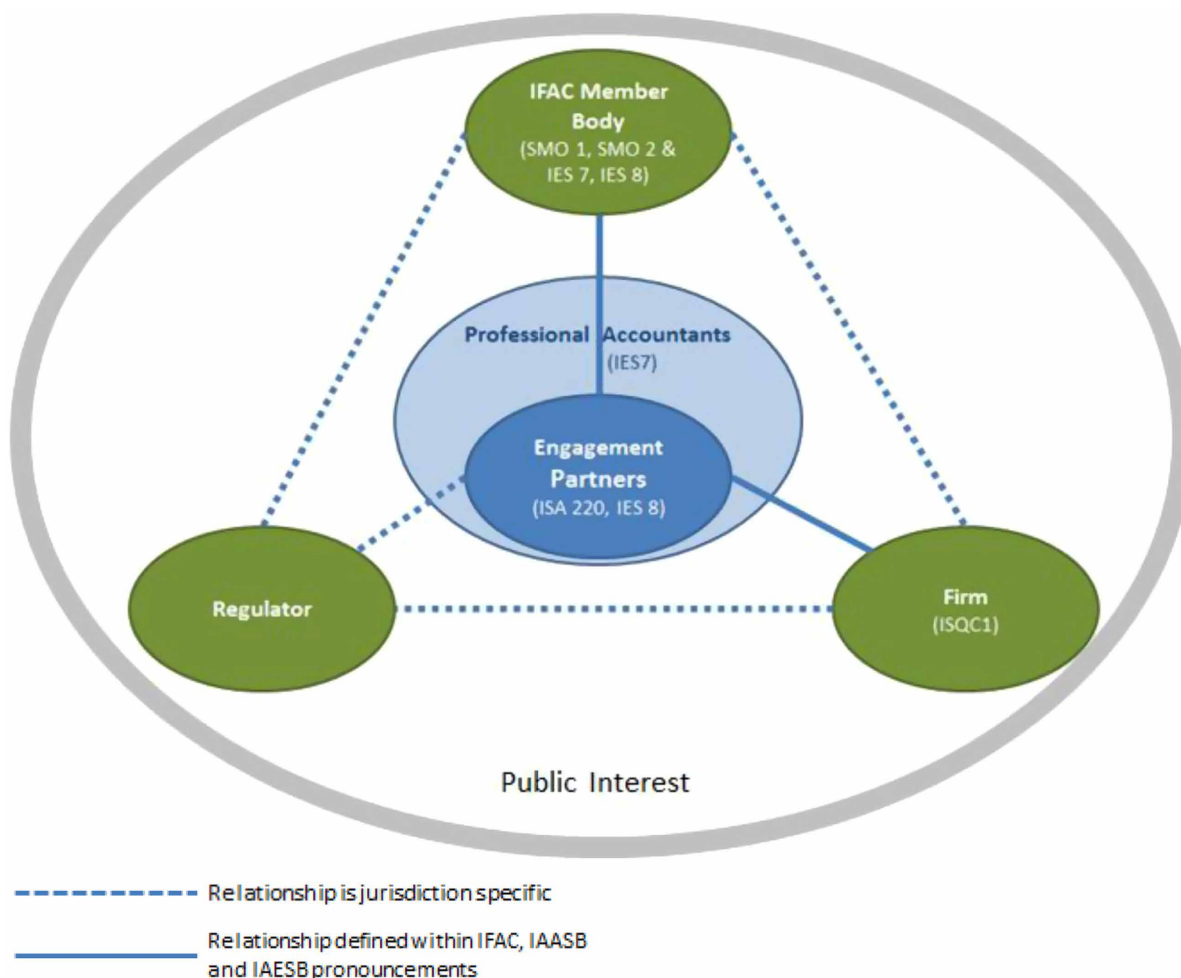
- A8. Figure 1 illustrates stakeholders that impact the professional competence of Engagement Partners. Relationships between stakeholders can be dependent on the jurisdiction or as a consequence of requirements contained in IAASB and IAESB pronouncements and obligations contained in IFAC pronouncements.
- A9. In accordance with IES 7<sup>8</sup>, IFAC member bodies require professional accountants to undertake and record relevant CPD that develops and maintains professional competence necessary to perform their role as a professional accountant.

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<sup>7</sup> Statement of Membership Obligations 2 – *International Education Standards for Professional Accountants and Other Pronouncements Issued by the IAESB* sets out the requirements of an IFAC member body with respect to international standards and other pronouncements issued by the IAESB. The SMO specifically addresses (Para 9) the situation where an IFAC member body has no responsibility or shared responsibility for adopting and implementing professional accounting.

<sup>8</sup> See IES 7, *Continuing Professional Development* (2020), Para. 9.

**Figure 1: Stakeholders That Impact the Professional Competence of Engagement Partners**



- A10. IES 7<sup>9</sup> also requires IFAC member bodies to establish a systematic process to monitor whether professional accountants meet the IFAC member body’s CPD requirements.
- A11. ISA 220<sup>10</sup> addresses the responsibilities of the Engagement Partner with respect to whether the engagement team and any auditor’s experts who are not part of the team, collectively have the appropriate competence and capabilities. Unless information provided by the firm or other parties suggest otherwise, ISA 220<sup>11</sup> indicates that the engagement team may rely on the firm’s system of quality control in relation to the competence of personnel through their recruitment and formal training.

<sup>9</sup> See IES 7, *Continuing Professional Development* (2020), Para. 16.

<sup>10</sup> See ISA 220, *Quality Control for an Audit of Financial Statements*, Para. 14.

<sup>11</sup> See ISA 220, *Quality Control for an Audit of Financial Statements*, Para. A2.

- A12. ISQC 1<sup>12</sup> requires the firm to establish policies and procedures designed to provide reasonable assurance that the firm has sufficient personnel with the competence, capabilities and commitment to ethical principles, including independence requirements, necessary to (a) perform engagements in accordance with professional standards and applicable legal and regulatory frameworks, and (b) enable the firm or Engagement Partners to issue reports that are appropriate in the circumstances.
- A13. In many jurisdictions, regulators may have an oversight role in relation to IFAC member bodies, firms, and Engagement Partners.
- A14. By complying with the requirements of this IES and fulfilling their obligations under SMO 1<sup>13</sup> and SMO 2<sup>14</sup>, IFAC member bodies assist firms in complying with the requirements of ISQC 1 and assist Engagement Partners in complying with the requirements of ISA 220. Collectively these pronouncements promote clarity and consistency with respect to the professional competence required of the Engagement Partner and the engagement team, which serves to protect the public interest.

#### *Progressive Nature of Professional Competence*

- A15. Only those professional accountants who develop and maintain the professional competence that is demonstrated by achievement of the learning outcomes listed in Table A will be able to deal with the complex situations that Engagement Partners may face during their careers. A professional accountant aspiring to be an Engagement Partner will usually serve for several years on engagement teams and may progress through supervisory and managerial roles under the supervision of an Engagement Partner. This progression through increasing levels of responsibility is a common path through which a professional accountant may prepare to assume the role of an Engagement Partner. Those serving as an Engagement Partner develop and maintain their professional competence through leading or serving on audit engagements, and through other learning activities as part of their CPD.

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<sup>12</sup> See ISQC 1, *Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance and Related Services Engagements*, Para. 29.

<sup>13</sup> Statement of Membership Obligations 1 – *Quality Assurance* sets out the requirements of an IFAC member body with respect to quality assurance review systems for its members who perform audits, review and other assurance and related services engagements of financial statements. The SMO specifically addresses the situation where an IFAC member body has no responsibility or shared responsibility for setting the rules and operating the quality assurance review system.

<sup>14</sup> Statement of Membership Obligations 2 – *International Education Standards for Professional Accountants and Other Pronouncements Issued by the IAESB* sets out the requirements of an IFAC member body with respect to international education standards and other pronouncements issued by the IAESB. The SMO specifically addresses the situation where an IFAC member body has no responsibility or shared responsibility for adopting and implementing professional accounting.



*Audit of Financial Statements and Other Assurance Engagements*

A16. This IES is applicable to Engagement Partners responsible for the audits of financial statements. The professional competence that is demonstrated by the achievement of the learning outcomes in Table A may also be helpful when performing audits of other historical financial information in compliance with the ISAs or other types of assurance and related services. Similarly, much of the professional competence required for an audit of financial statements may be relevant to those Engagement Partners responsible for assurance engagements relating to non-financial statement information, such as environmental or social measures.

**Objective** (Ref: Para. 7)

A17. Establishing the professional competence that professional accountants develop and maintain in performing the role of Engagement Partner serves several purposes. It protects the public interest; contributes to audit quality; enhances the work of Engagement Partners; and promotes the credibility of the audit profession.

A18. While a premise of this IES is that Engagement Partners have already developed the professional competence to assume that role, Engagement Partners operate in an environment of significant change. Pressure for change can come from many sources, including, but not limited to: (a) increased regulation, (b) developments in financial and non-financial reporting, (c) emerging technologies, (d) increasing use of business analytics, and (e) business complexity. Change requires Engagement Partners to maintain and further develop professional competence throughout their careers.

**Requirements** (Ref: Para. 8–9)

A19. Table A identifies the competence areas and related learning outcomes for technical competence, professional skills, and professional values, ethics, and attitudes. A competence area is a category for which a set of related learning outcomes can be specified.

A20. Learning outcomes establish the content and depth of knowledge, understanding, and application required for each specified competence area. The achievement of learning outcomes is an output-based approach to measuring CPD. IES 7 provides further guidance in respect of the measurement of CPD<sup>15</sup>.

A21. This IES builds on the learning outcomes that describe the professional competence required by aspiring professional accountants by the end of IPD as outlined in IESs 2, 3, and 4<sup>16</sup>.

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<sup>15</sup> IES 7, *Continuing Professional Development* (2020), Para. A19-A27.

<sup>16</sup> IES 2, *Initial Professional Development – Technical Competence* (2021); IES 3, *Initial Professional Development – Professional Skills* (2021); and IES 4, *Initial Professional Development – Professional Values, Ethics, and Attitudes* (2021).

- A22. Other factors in addition to the learning outcomes in Table A may affect the nature, timing, and extent of planned CPD. These factors may include, but are not limited to: (a) an Engagement Partner’s portfolio of audit engagements, (b) the extent of any changes in auditing and financial reporting standards, and (c) the impact of any changes in the content of other competence areas noted in Table A.
- A23. Irrespective of the size or nature of the audit engagement, and the firm of the Engagement Partner providing the audit, a premise of this IES is that Engagement Partners continue to undertake CPD appropriate to the complexity of the audits for which they serve as Engagement Partners.
- A24. IFAC member bodies may include additional competence areas or require Engagement Partners to achieve additional learning outcomes that are not specified in this IES. This may occur, for example, when an Engagement Partner audits specialized industries or transactions.

*Sole Practitioners and Small and Medium Practices*

- A25. By focusing on one specific role rather than an engagement team or firm structure, this IES recognizes the wide range of situations in which the Engagement Partner operates, including as a sole practitioner or within small and medium practices<sup>17</sup>. In these situations, the Engagement Partner may be operating without the support of an engagement team, including those engagement team members with specialist skills. As a consequence, the Engagement Partner may have direct involvement in the completion of a wider range of audit activities than would otherwise be the case.

*Audit – Learning Outcomes*

- A26. Leading the identification and assessment of risks of material misstatements includes consideration of:
- The risks identified by engagement acceptance and continuance procedures;
  - An entity’s ability to continue as a going concern;
  - The risks of material misstatement due to fraud and error.
- A27. Evaluating the response to the risks of material misstatements includes the process of approving or establishing an appropriate overall audit strategy.
- A28. Evaluating whether the audit was performed in accordance with International Standards on Auditing or other relevant standards, and with relevant laws and regulations, includes:

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<sup>17</sup> IFAC’s Small and Medium Practices Committee factsheet defines SMPs as ‘...practices that exhibit the following characteristics: its clients are mostly small- and medium-sized entities (SMEs); it uses external sources to supplement limited in-house technical resources; and it employs a limited number of professional staff.’



- Concluding whether sufficient appropriate audit evidence has been obtained;
- Consideration of significant deficiencies in internal control and in other matters to be communicated to those charged with governance;
- Consideration of bias in management's estimates and other areas of judgment.

*Organizational – Learning Outcomes*

A29. Examples of areas where an auditor's expert may be used on an audit include, but are not limited to, taxation, ICT, legal, forensic accounting, valuations, actuarial services, and pensions.

*Professional Skepticism and Professional Judgment – Learning Outcomes*

A30. A key aspect of any audit is evaluating whether sufficient and appropriate audit evidence has been obtained to support the conclusions on which the auditor's opinion is based. Professional skepticism involves the application of a questioning mind for the critical assessment of audit evidence. The ISAs also require Engagement Partners and their teams to exercise professional judgment in planning and performing an audit of financial statements. Professional judgment is exercised, for example, when challenging management assertions and assumptions contained within the financial statements, and when considering whether accounting standards are appropriately applied by an entity and determining an appropriate overall audit strategy.

A31. Planning effective CPD in the areas of professional skepticism and professional judgment involves due care and may include a blend of learning methods in which mentoring, reflective activity, and practical experience play a key role.

## IAESB GLOSSARY OF TERMS (2021)

1. This glossary comprises a collection of defined terms, many of which have been specifically defined within existing IAESB pronouncements. The IAESB acknowledges that terms may be understood to have different common meanings, nuances of meaning, and applications among the various countries in which member bodies operate. The glossary does not prescribe the use of terms by member bodies. Rather, the glossary is a list of defined terms, with special meanings, for their use within the IESs produced by the IAESB.
2. Words marked with an asterisk (\*) indicate terms that are defined elsewhere in the glossary.

*Aspiring professional accountant*—An individual who has commenced a professional accounting education program\* as part of Initial Professional Development.\*

\**Assessment*—Evaluation of professional competence\* developed through learning and development.\*

\**Assessment activity*—Those activities designed to assess specific areas of professional competence.\*

*Combination approach*—A combination approach combines elements of input-based\* and output-based\* approaches.

*Competence area*—A category for which a set of related learning outcomes\* can be specified.

\**Content validity (of assessment)*—In relation to assessment,\* whether an assessment activity\* provides adequate coverage of the particular aspect of professional competence\* being assessed.

*Continuing professional development (CPD)*—Learning and development\* that takes place after initial professional development,\* and that develops and maintains professional competence\* to enable professional accountants\* to continue to perform their roles\* competently.

\**Cooperative education*—A program of education,\* generally leading to a degree, which includes alternating periods (e.g., terms, semesters, trimesters) of academic study and full-time work experience. This will generally result in additional time required to complete degree requirements.

\**Education*—Systematic process aimed at acquiring and developing knowledge, skills, and other capabilities within individuals, a process that is typically but not exclusively conducted in academic environments.

*Equity (of assessment)*—In relation to assessment,\* whether an assessment activity\* is fair and without bias.

*Face validity (of assessment)*—In relation to assessment,\* whether an assessment activity\* is perceived to measure what it is intended to measure.

*Financial statements*—A structured representation of historical financial information, including disclosures, intended to communicate an entity’s economic resources or obligations at a point in time or of the changes therein for a period of time in accordance with a financial reporting framework. The term “financial statements” ordinarily refers to a complete set of financial statements as determined by the requirements of the applicable financial reporting framework, but can also refer to a single financial statement. Disclosures comprise explanatory or descriptive information, set out as required, expressly permitted or otherwise allowed by the applicable financial reporting framework, on the face of a financial statement, or in the notes, or incorporated therein by cross-reference.

The financial statements subject to audit are those of the entity, prepared by management of the entity with oversight from those charged with governance.

*Firm*—A sole practitioner, partnership, corporation, or other entity of professional accountants.

*Formal education*—The non-workplace based component of an accounting education program.

*Good practice*—Those elements considered essential to the education\* and development of professional accountants\* and performed at a standard necessary to the achievement of professional competence.\*

*Information and communications technologies (ICT)*—Established and emerging technologies, techniques, and processes used to capture, manage, transform, or communicate data and information.

*Initial professional development (IPD)*—Learning and development\* through which aspiring professional accountants\* first develop competence leading to performing a role\* as a professional accountant.

*Input measure*—An input-based measure focuses on the investment made in learning and development,\* for example, the number of hours an individual is expected to attend a course or the subject areas covered.

*Input-based approach*—An approach that establishes an amount of learning activity required for professional accountants\* to develop and maintain professional competence.\*

*Intellectual skills*—Skills relating to the ability of a professional accountant\* to solve problems, to make decisions, adapt to change, and exercise professional judgment.

*Interpersonal and communication skills*—Skills relating to the ability of a professional accountant\* to work and interact effectively with others.

*Learning and Development*—An ongoing process of developing and maintaining professional competence\* throughout the career of a professional.

*Learning outcome*—The content and the depth of knowledge, understanding, and application required for a specified competence area.\*

*Monitoring*—Systematic process of collecting, reviewing, and confirming the evidence that demonstrates professional competence has been developed or maintained.

*Organizational skills*—Skills relating to the ability of a professional accountant\* to work effectively with or within an organization to obtain the optimal results or outcomes from the people and resources available.

*Output measure*—An output-based measure focuses on whether the professional accountant\* has developed the specified competence.

*Output-based approach*—An approach that requires professional accountants\* to demonstrate, by way of achieved learning outcomes,\* that they develop and maintain professional competence.\*

*Personal skills*—Skills relating to the personal attitudes and behavior of a professional accountant.\*

*Practical experience*—Workplace and other activities that are relevant to developing professional competence.

*Practical experience supervisor*—A professional accountant\* who is responsible for guiding, advising, and assisting aspiring professional accountants in acquiring sufficient practical experience.\*

*Predictive validity (of assessment)*—In relation to assessment,\* whether the content of the assessment activity\* relates to the particular aspect of professional competence\* that it is intended to assess

*Professional accountant*—An individual who achieves, demonstrates, and further develops professional competence to perform a role in the accountancy profession and who is required to comply with a code of ethics as directed by a professional accountancy organization or a licensing authority.\*

*Professional accounting education*—Education and training that builds on general education, and imparts (a) professional knowledge,\* (b) professional skills,\* and (c) professional values, ethics, and attitudes.\*

*Professional accounting education program*—Programs designed to support aspiring professional accountants\* to develop the appropriate professional competence\* by the end of initial professional development.\* They may consist of formal education\* delivered through degrees and courses offered by universities, other higher education providers, IFAC member bodies, and employers, as well as workplace training.

*Professional competence*—The ability to perform a role\* to a defined standard.

*Professional judgment*—The application of relevant training, professional knowledge, skills and experience commensurate with the facts and circumstances, including the nature and scope of the particular professional activities, and the interests and relationships involved.

*Professional knowledge*—Those topics that make up the subject of accountancy as well as other business disciplines that, together, constitute the essential body of knowledge for professional accountants.\*

*Professional skepticism*—An attitude that includes a questioning mind, being alert to conditions which may indicate possible misstatement due to error or fraud, and a critical assessment of evidence.

*Professional skills*—Intellectual, interpersonal and communication, personal, and organizational skills that a professional accountant integrates with technical competence\* and professional values, ethics, and attitudes\* to demonstrate professional competence.\*

*Professional values, ethics, and attitudes*—The characteristics that identify professional accountants\* as members of a profession. They include the principles of conduct (e.g., ethical principles) generally associated with and considered essential in defining the distinctive characteristics of, professional behavior.

*Qualification*—Qualification as a professional accountant\* means, at a given point in time, an individual is considered to have met, and continues to meet, the requirements for recognition as a professional accountant.\*

*Reflective activity*—The iterative process by which professional accountants,\* at all stages of their career, continue to develop their professional competence\* by reviewing their experiences (real or simulated) with a view to improving their future actions.

*Relevant ethical requirements*—Those ethical requirements to which professional accountants\* are subject, which ordinarily comprise the *International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards)* (IESBA Code) together with any national requirements that are more restrictive.

*Reliability (of assessment)*—In relation to assessment,\* whether an assessment activity\* consistently produces the same result, given the same set of circumstances, quality or state describing whether a measurement approach consistently produces the same result, given the same set of circumstances.

*Role*—A function that has a specific set of expectations attached.

*Specialization*—The formal recognition by a member body of a group of its members possessing distinctive competence in a field, or fields, of activity related to the work of the professional accountant.\*

*Sufficiency (of assessment)*—In relation to assessment,\* whether an assessment activity\* has a balance of depth and breadth, knowledge and application and, combines material from different areas applied to a range of situations and contexts.

*Sufficiency (of practical experience)*—Whether practical experience\* has a balance of depth and breadth, knowledge and application and, where appropriate, integration of material from different areas applied to a range of situations and contexts.

The breadth of practical experience is affected by factors such as: nature of role; level of proficiency, prior level of formal education,\* national or local laws; requirements of regulatory authorities; and the public's expectation for professional competence.\*

The depth of practical experience\* is affected by factors such as: the variety and complexity of tasks; level of supervisory and mentoring support.

*Technical competence*—Technical competence is defined as the ability to apply professional knowledge\* to perform a role to a defined standard.

*Training*—Learning and development\* activities that complement education\* and practical experience.\* Training emphasizes practical application, and is usually conducted in the workplace or a simulated work environment.

*Transparency (of assessment)*—In relation to assessment,\* whether details of an assessment activity,\* such as competence areas\* to be assessed and timing of the activity, are disclosed publicly.

*Validity*—Quality or state describing whether a measurement approach measures what needs to be measured.

*Verifiable evidence*—Evidence that is objective, and capable of being proven and retained.

*Work log*—A record maintained by an individual of the nature of the assignments and tasks completed, and of the time incurred in completing those assignments and tasks. A work log might also include documentation of competences developed as a result of completing work assignments.

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