Meeting:	International Panel on Accountancy Education	**Agenda Item**	For:
Meeting Location:	Paris, France		☐ Approval
Meeting Date:	December 5 and 6, 2022		☒ Discussion
From:	IFAC Accountancy Education	**7.2**	☐ Information

Consideration of Whether International Education Standards – Assessment (IES 6) is Fit-For-Purpose

BACKGROUND

(1) Assessments are a key feature of the journey to becoming a professional accountant. Every year, thousands of aspiring professional accountants write low- to high-stakes in-person paper-based or computer-based examinations.

(2) The past two years brought new challenges and opportunities, including with respect to the evolution of candidate assessment. With COVID-19 forcing many examination centers across the world to close, professional accountancy organizations (PAOs) have had to either postpone or pivot to remote online examinations. PAOs that have already embarked on this journey (albeit at a slower pace), with a higher risk tolerance, and with the necessary resources were able to transition more rapidly to remote online examinations.

(3) Based on the input from the 2022 Accountancy Education Director's Forum, further outreach and consideration was deemed appropriate to consider if any revisions to the existing IES, specifically IES 6, is needed.

SCOPE

(4) The scope of the project is to consider whether IES 6 (Assessments) remains fit-for-purpose in the context of current trends. This is specifically limited to determine if IES 6, which was last revised in 2015, is currently outdated.

(5) The primary audience for any revisions are professional accountancy organizations who develop and execute assessments.

(6) Further consideration may be undertaken at a later date to determine if this standard can be applied to other assessments.

RESOURCES

(7) Working group members include:

- Keryn Chalmers – IPAE Observer (previous observer to IAESB and member of ICT Task Force)
- Ann Lamb – Fit-For-Purpose Innovation Team Member (previous IAESB CAG Member)
- Yoke Kai Chan – IPAE Member
- Kim Watty – IPAE Member
- Helen Partridge – IFAC Director, Accountancy Education (IAESB TA and secretary of ICT Task Force)

INFORMATION GATHERING ACTIVITIES

(8) Given the scope and audience of this project and with the assistance of and input from IFAC Advisory Group members including the IPAE, the Working Group including IFAC staff expects to perform a variety of information gathering activities from which evidence will be obtained. Proposed information gathering activities include the following:

Evaluation of Existing Materials

a) Review and analysis of previously published articles and papers identified by Members of the IPAE Fit-for-Purpose Innovation Team.

Stakeholder Engagement
b) Consideration of points raised by Education Directors at 2022 Education Director's Forum. Questions asked of participants included:

i. What recent trends have impacted your operations with respect to candidate assessment and how?

ii. IES 6 has not been updated since 2012 (effective 2015). Is the current content sufficient to guide and assist your assessment considerations?

iii. What additional guidance, supplementation or conversations would be helpful for your PAO?

c) Discussion with Education Directors following analysis of information gathering activities (see project milestone 6)

PROPOSED WAY FORWARD

(9) Based on the above information gathering activities the working group reviewed IES 6 as revised in 2015 and have identified the following changes for consideration along with the rationale for such change to make IES 6 more contemporary. A marked for change version of the existing standard is included in Agenda Item 7.3 and the clean version of the revised standard is included in Agenda Item 7.4.

Change	Rationale
Including reference to required learning outcomes and competence areas	Reflects the learning outcome approach adopted in revised IES2,3 and 4 which set out the minimum expected requirements
Extended design assessment activities to design deliver and oversee assessment activities and processes	Reflects the breadth of responsibility that IFAC member bodies have for assessments – it is not just about designing assessments. The end-to-end process requires consideration, including where IPD is a shared responsibility.
Extended the assessment considerations to include authenticity and integrity	Reflects the importance of integrity within assessments and processes Reflects the importance of assessments to represent the tasks and environment a professional accountant works within
Extended equity to include principles of accessibility and inclusion	Reflects that equity doesn't adequately cover the considerations required in relation to accessibility and inclusion
Removes emphasis on written, paper-based assessments to include references to technology within the assessment delivery format and processes	Reflects the change in the assessment environment where technology-based solutions are part of the portfolio of assessment tools
Removed references to CPD and IES 7	Reflects that the scope of IES6 is initial professional development

(10) Changes to other aspects of the Conceptual Framework and standards, such as the glossary, have not yet been assessed.

Question for the Panel

1. What is the panel's point of view on the sufficiency of the process used to evaluate whether IES 6 remained fit-for purposes?
2. What comments does the Panel have on the suggested edits?

PROPOSED MILESTONES AND TIMELINE

(11) The proposed milestones and expected completion dates from the current time period forward are presented below.

	Milestones	Completion Dates
1	Project identification based on input from the Accountancy Education Director's Forum	Completed – February 2022
2	Draft project proposal considered by IPAE and advice offered to IFAC	Completed - September 2022
3	Information gathering activities	Completed – October 2022

4	Working group assessment of information gathering activities	Completed – November 2022
5	Discuss possible options for revisions, and prepare a first draft of the revised IES 6 from the information gathering activities process with IPAE.	December 2022
6	Obtain feedback from Education Directors on possible revisions	February or March 2023
7	Consultation	To Be Determined [Q2 2023]
8	Seek endorsement from IPAE	To Be Determined [Q3 2023]
9	Seek endorsement from IFAC Board	To Be Determined [Q3 2023]

Question for the Panel

3. What is the panel's point of view on the proposed timeline and related milestones?