

COMENTARIOS AL EXPOSURE DRAFT (JUN 2017) – IESBA

Proposed International education estándar IES 7. CONTINUING PROFESSIONAL DEVELOPMENT (Revised) - Junio 5, 2017

Question 1. Is the proposed statement (see paragraph 8) of the proposed IES 7 (see appendix 1) appropriate and clear?

Answer: Yes, it is appropriate and clear.

Question 2. Are the requirements (see paragraphs 9-17) of the proposed IES 7 (see Appendix 1) appropriate and clear?

Answer: Yes, they are clear.

Questions 3. Are additional explanatory paragraphs needed to better explain the proposed IES 7 Requirements (see Appendix 1)?

Answer: The exposed ones are adequate

Question 4. Do the proposed revisions to the requirement of the results-based approach (see paragraph 13) and related explanatory material (see paragraphs A19-A21) improve understanding and ability to apply a production-based measurement approach? If not, what suggestions do you have for improving the clarity of the production-based approach?

Answer: Yes, they improve understanding. We have no suggestions to make.

Question 5. Are there any terms within the proposed IES 7 (see Appendix 1) that require further clarification? If yes, explain the nature of the deficiencies

Answer: No. They are intelligible.

Question 6. Do you anticipate any impact or implications for your organization or organizations with which you are familiar in the application of the requirements included in the IES 7 proposal (see Appendix 1)?

Answer: With respect to this question, it should be noted that the Argentine laws form a legal and organizational system of initial professional development as well as education and continuous professional development, so in this respect professional bodies make their best efforts to divulge and strengthen the knowledge of IFAC regulations.

Among these efforts is the design and management of the SFAP, Federal System of Professional Update, voluntary for the enrolled and conferences, workshops and other actions of dissemination and dissemination of standards such as collaborative work with educational institutions (universities) Which are those who have the power to grant the qualifying certificates for the professional exercise and before which professional bodies should only proceed to their registration in the corresponding register.

Question 7. What topics or thematic areas should the implementation guide cover?

Answer: The issues outlined in the implementation guide are sufficient