

As a whole, the IAESB's Future Strategy and Priorities contains "Trends in the Accounting Profession and Implications for Accounting Education , IAESB's Standard Setting Context, IAESB's Vision for the Next Five Years and Strategic Priorities" and Initial Considerations like "Enhancing existing IESs, Potential new IESs, Adoption and implementation support, Advancing international debate", the content is summary, consistent with the practical requirements.

At the same time, the IAESB points out whose vision is to increase public confidence in the accounting profession by setting and maintaining principles-based standards that codify good practice in accounting education.

For the overall content, we have no different opinions.

About the questions, we just put forward the following opinions for the third question.

Q3: What action, if any, should the IAESB take to improve professional competence related to the appropriate exercise of professional skepticism and professional judgment?

Comment: There has been a large body of auditing literature on audit professional skepticism and professional judgment. The IAESB may benefit from considering establishing task forces to study and analyze relevant literature (particularly the syntheses of literature), thus sorting incrementally useful notions or practices for the standard setting. Below are some examples of prior literature on professional skepticism and professional judgment.

Regarding professional skepticism:

Nelson, M. W. 2009. A Model and Literature Review of Professional Skepticism in Auditing. *AUDITING: A Journal of Practice & Theory* 28 (2):1-34.

Hurtt, R. K., H. Brown-Liburd, C. E. Earley, and G. Krishnamoorthy. 2013. Research on Auditor Professional Skepticism: Literature Synthesis and Opportunities for Future Research. *AUDITING: A Journal of Practice & Theory* 32 (Supplement 1):45-97.

Hurtt, R. K. 2010. Development of a Scale to Measure Professional Skepticism. *AUDITING: A Journal of Practice & Theory* 29 (1):149-171.

Regarding professional judgment:

Nelson, M., and H. T. Tan. 2005. Judgment and Decision Making Research in Auditing: A Task, Person, and Interpersonal Interaction Perspective. *AUDITING: A Journal of Practice & Theory* 24 (s-1):41-71.

Trotman, K. T. 2005. DISCUSSION OF Judgment and Decision Making Research in Auditing: A Task, Person, and Interpersonal Interaction Perspective. *AUDITING: A Journal of Practice & Theory* 24 (s-1):73-87.

Hammersley, J. S. 2011. A Review and Model of Auditor Judgments in Fraud-Related Planning Tasks. *AUDITING: A Journal of Practice & Theory* 30 (4):101-128.

Nolder, C., and T. J. Riley. 2014. Effects of Differences in National Culture on

Auditors' Judgments and Decisions: A Literature Review of Cross-Cultural Auditing Studies from a Judgment and Decision Making Perspective. *AUDITING: A Journal of Practice & Theory* 33 (2):141-164.

We agree with the IAESB mentioned in the file that “the newly revised IES8 becoming effective on July 1st 2016”, we’ll translate the IES8 and research the measurement of the implementation to maintain and improve our CPA’s professional competence as well.