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Individual Commentary

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**Proposed Drafting Changes to International Education Standards,
Framework for International Education Standards for Professional
Accountants and Aspiring Accountants, & IAESB Glossary of Terms**

22 May, 2016

I am Denise Juvenal this is pleased to have the opportunity to comment on this consultation of the International Education Standard - Proposed Drafting Changes to International Education Standards, Framework for International Education Standards for Professional Accountants and Aspiring Accountants, & IAESB Glossary of Terms this is my individual commentary. I agree with this exposure draft.

Request for Comments:

The IAESB welcomes comments on all proposed editorial improvements listed in Appendix A and on how these proposed editorial improvements have been implemented the IESs, the Framework 2015, and the IAESB Glossary of Terms in Appendix B. Comments are most helpful when they refer to specific suggestions for any proposed changes to the editorial improvement to enable the IAESB to fully appreciate the respondent's position. Where a respondent agrees with proposals in the exposure draft (especially those calling for a change in current practice), it will be helpful for the IAESB to be made aware of this view.

I agree with this proposal because topic IPD, described in the page 29, considering important points about professional accountants, as cited "The IPD is the

learning and development through which aspiring professional accountants first develop competence leading to performing a role as a professional accountant. IPD includes general education, 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.”

I consider for future the IAESB study about Accountant’s Expert, for me, the definition is not the same Professional Competence cited in IES 8 A2. This study can be useful to others activities elaborate by IFAC in relation International Accountant Profession, to public and private sectors.

Thank you for opportunity for comments this proposal, if you have questions do not hesitate contact to me, rio1042370@terra.com.br.

Yours,

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