

## COMMENTS ON THE PROPOSAL FOR CHANGES TO IES 7

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Exhibit 1.12 Each CPA society member may choose the method of measuring their continuous professional development according to their own learning characteristics, and the CPA societies will establish the different ways of evaluating the completion of the updating of the accountant.

Exhibit 1.17 Penalties for failure to comply with the standard of continuing professional development will depend on each country in accordance with the laws of the subject that apply to them.

Exhibit 1.A7 The CPA society member may choose from among the various activities proposed in the standard to comply with the program of continuing professional development and will be subject to the evaluation forms specific to the activities, the results of the evaluation will be commented with the CPA society member and will be followed up, so that the areas of opportunity in their updating process tend to fulfill their training objective over time.

As a conclusion, it is important to consider that the process of continuous professional development is part of the professional commitment that the Public Accountant acquires in performing his profession, therefore the Institutions of Higher Education as well as the CPA societies, must insist on students and professionals in the commitments they acquire with their clients and with society in general in the quality professional practice.