



PULSAR

Education Community of Practice

Interactive Discussion


June 6, 2024



Public Sector Accounting and Reporting Program

PULSAR Program is co-funded by:

 Federal Ministry
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Federal Department of Economic Affairs,
Education and Research EAER
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EduCoP Feedback on proposed changes to IESs



- Exposure draft on Proposed Revisions to IES2, 3 and 4 on sustainability, issued in April 2024.
- Comments due before July 24, 2024
- Suggestions to consolidated EduCoP feedback are to be submitted by Wednesday, July 17, 2024

Exposure Draft
April 2024
Comments due: July 24, 2024

International Education Standards (IESs)

Proposed Revisions to IES 2,
3, and 4 – Sustainability

Questions for the feedback



- 1. Do you support the proposed revisions to IES 2, 3, and 4 for sustainability?
- 2. Are the sustainability learning outcomes sufficient and appropriate expectations for aspiring professional accountants?
- 3. Do you support the proposal to create of a new competence area for assurance? Is the level of the proposed assurance competence area and learning outcomes at foundation level, appropriate for aspiring professional accountants?
- 4. Are there any terms within the new and revised learning outcomes of IES 2, 3, and 4 which require further clarification?
- 5. Do you believe that the adoption and implementation, including the proposed effective date, of the proposed revised IES 2, 3, and 4 will present any challenges to your organization?

Questions for the session



1. Whether sustainability-related aspects are introduced or are planned to be introduced into the accounting education program? How? At what level (IPD/CPD)? Who is leading the process?
2. Is there a country concept or strategy for introduction sustainability reporting and if it covers accountancy education?
3. What are key challenges in introducing sustainability-related aspects into the accountancy education programs?

5 - 10 minutes for a group discussion by countries


Thank you!



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