Feedback provided by PULSAR EduCoP members on the proposed revisions to IES 2, 3 and 4 relating to Sustainability

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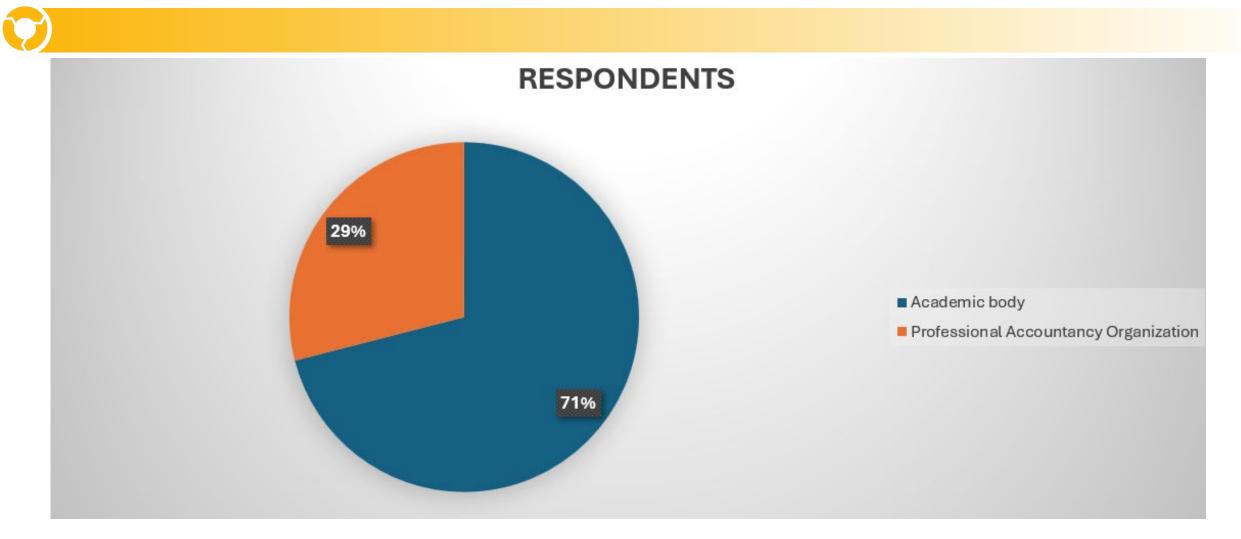
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Federal Department of Economic Affairs, Education and Research EAER State Secretariat for Economic Affairs SECO

International Education Standards (IESs). Integrating Sustainability

✓ April 2024 - Exposure Draft on Proposed	
Revisions to IES 2,3 and 4 relating to sustainability	Exposure Draft April 2024 Comments due: July 24, 2024
June 2024 - Discussion of the proposed changes within PULSAR EduCoP 8 th Workshop	International Education Standards (IESs)
July 24, 2024 – deadline for submission of feedback on the Exposure draft	Proposed Revisions to IES 2 3, and 4 – Sustainability

EduCoP members feedback on the Exposure Draft. Respondents



EduCoP members feedback on the Exposure Draft. Part B

120% 100% 80% 60% 40% 20% 0% 1. Do you support the proposed 2. Are the sustainability learning 3a. Do you support the proposal to 3b. Is the level of the proposed revisions to IES 2, 3, and 4 for outcomes sufficient and appropriate create a new competence area for assurance competence area and expectations for aspiring assurance? If not, please explain learning outcomes at foundation sustainability? professional accountants? your reason and indicate what level appropriate for aspiring for changes you would suggest. professional accountants? If not, please explain your reason and indicate what changes you would suggest.

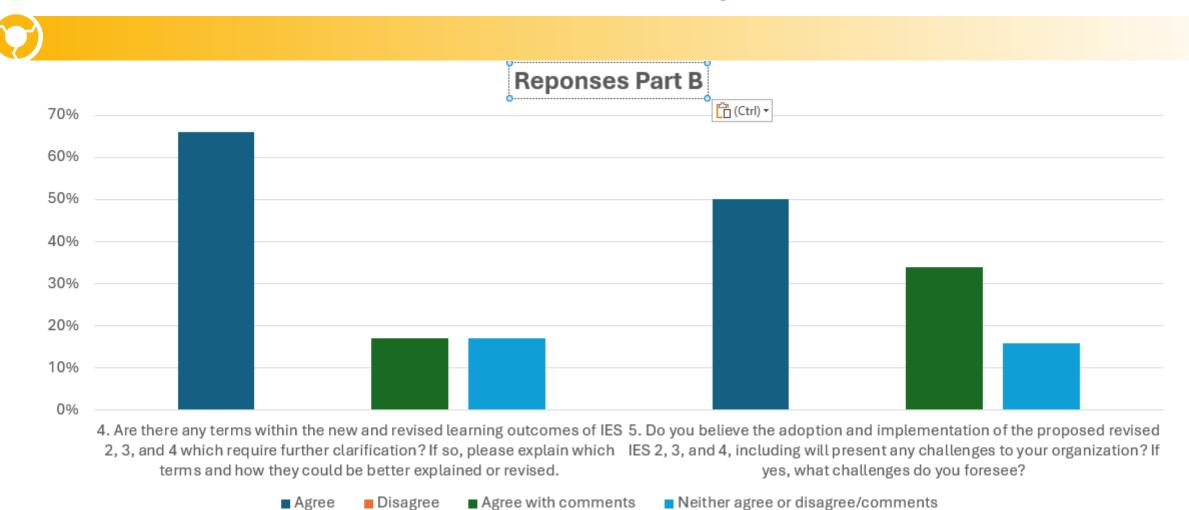
Reponses Part B

Agree Disagree

Agree with comments

Niether agree nor disagree/comments

EduCoP members feedback on the Exposure Draft. Part B



General comments:

Summary:

- 1. Proposed revisions to IES relating to sustainability are 100% supported by EduCoP members.
- 2. Sustainability learning outcomes are sufficient and appropriate.
- 3. The proposal to create a new competence area for assurance and foundational level of the proposed learning outcomes are broadly supported.
- 4. Common challenges related to implementation include:
 - Lack of <u>knowledge</u> of the subject matter
 - Lack of *experience* in application of the standards
 - Lack of *support* unless regulatory requirements are in place
 Therefore:
 - Need for <u>common syllabus</u> on sustainability-related topics
 - o Need for learning materials, practical examples and case studies
 - o Need for ToT courses and training for practicians



Thank you!









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