

IAAER/ACCA Research Project

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IES Compliance and the knowledge, skills and values of IES 2, 3 and 4.

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Executive Summary

This research is directed towards developing a better understanding of the current state of accounting education in various jurisdictions across the globe. In particular, the research aims to: (i) understand the context within which IFAC member bodies endeavour to meet their IFAC membership obligations; (ii) the extent to which the IES knowledge, skills and values of IES 2, 3 and 4 have been incorporated into accounting programmes that are delivered and assessed by organisations responsible for delivering professional accounting education and training in different countries; (iii) the teaching methods used in the training of accountants; and (iv) who has responsibility for teaching IES 2, 3 and 4. The research employs two methods to gather evidence: (1) a review of IFAC's Compliance Programme documentation and professional body websites to understand the context of accounting education and to evaluate the disclosed extent of IES compliance; and (2) a questionnaire survey to gather evidence about the extent to which accounting education incorporates IES 2, 3 and 4 requirements. The main findings from the two strands of research should be useful for IFAC and the IAESB in developing and monitoring compliance with IESs in the future.

General considerations on compliance with Statements of Membership Obligations (SMO)

1. The lack of consistency, quality, quantity and rigour of responses to the IFAC compliance programme questionnaires is alarming. Some parts of these responses are not even completed, and some are very confusing and do not provide enough detail for an understanding of the educational requirements of each professional body.
2. The websites of the professional bodies often provide very little detail about their training programmes or are too opaque to find the relevant pages with training information.
3. Contact with the professional bodies is very varied. It is not clear whether those individuals contacted said that they are unable to provide the information because they do not have it, or because another area is responsible, or because they are being defensive about their procedures and are worried about being compared against other institutes.

4. Every professional body appears to have exceptions to the recommended IES requirements which makes it difficult to make any succinct comparisons.

Specific considerations on 21 IFAC member bodies in 12 countries

Entry into a programme of professional training

1. The membership rules for each professional body are either set by the professional body or the government. Professional bodies in countries with more than one body usually regulate themselves rather than be state regulated. State-regulated member bodies do not usually have to compete with other professional bodies in their country.
2. Twelve professional bodies operating in five countries set their own requirements for entry into a programme of professional training; 10 member bodies (for most or all entrants) require an undergraduate degree of which 3 stipulate an accounting-relevant degree. Two require only a secondary education.
3. Most of the professional bodies operating where the state regulates professional accountancy education tend to require only secondary education as a minimum entry requirement into a programme of professional training. In the Latin American countries reviewed, the programme of professional training is the accounting degree and this comprises the entire Initial Professional Development (IPD) for entry to membership and there is no further professional education or training.
4. The two state-regulated member bodies requiring a degree for entry into a programme of professional training (Italy and US) require the degree to be accounting/economic related.
5. The Latin American countries appear to be different from the other countries as all graduates with a degree in accounting are automatically entitled to join their respective professional body and become a professional accountant. All the other member bodies require further professional examinations and practical experience before being eligible for membership.

Knowledge, Skills, Ethics, Values and Attitudes

6. Where member bodies do not require a degree prior to trainees taking exams set by member bodies, the trainees usually have to sit more exam stages than other member bodies. Where member bodies require an accounting-specific degree, some bodies offer exemptions from certain stages or certain papers in their professional programmes.
7. Apart from Brazil and Mexico, the selected member bodies also require a period of formal and documented practical experience before admission. However requirements vary enormously across the selected member bodies in this study in terms of: when, how long, how, presence/non presence of mentor and evidence.
8. Reviewing the range of topics covered within professional body syllabi, the compulsory elements include financial accounting and reporting, management accounting, auditing, tax and law. Economics and quantitative methods are not very common, but these topics may be subsumed into other courses.
9. Overall, the professional stages and requirements are very different across the member bodies and no clear picture emerges of any consistency between the bodies. For instance ICAI (India) trainees have to have an accounting-relevant degree and then have to take many exams over three stages. The compliance documentation completed by the AICPA (US) and CNDCEC (Italy) appears to indicate that the accounting content coverage in their respective professional syllabi is light.
10. Eleven of the member bodies disclose that they include the development of the skills, values, ethics and attitudes of IES 3 and 4 throughout their professional accountancy education programmes and practical experience requirements. The ICAI of India has a dedicated course to the skills of IES 3. Compliance questions relating to IES 3 and 4 were not answered by the ten remaining bodies, seven of which have their accounting education requirements regulated by the state. According to the compliance documentation, three bodies do not require any ethics development or assessment: Italy; RCA in Russia; and SOCPA in Saudi Arabia.
11. In general, trainees do not attend their professional bodies for courses on a day release basis or full time, but all other methods of learning are used. Professional training manuals are popular, as is on-line material, although this often might only include past exam papers.
12. There is no commonality over the approval of training providers and this may be a necessary requirement of a professional body.

Assessment and access to membership

13. Most professional bodies have a uniform assessment throughout the world (by the professional body itself or by approved individuals appointed by the body). For some member bodies, the assessments are operated through the universities (Latin America, Italy and the US).
14. Only the UK and Uganda have a high level final stage case study prior to admission of candidates to membership of the IFAC member body.
15. Only RCA (Russia) and Italy have scenario-based oral exams included in their approach to assessment.
16. In some countries membership automatically allows members to practice as accountants but in other jurisdictions members have to apply to the state/government for a licence. However, in some countries anyone can call themselves an accountant without being a member of any professional body.
17. Overall India seems to be the country in which the process to become an accountant is longer and more complete in comparison with the other countries. Uganda also appears to be quite good. Latin America appears to be very different as it relies just on universities to deliver and assess pre-qualification education. In Italy and the US the process to become accountant seems lighter in respect to the other countries. In the US only a computer based exam is required and only one year's practical experience.
18. Overall IFAC members do not appear to be checking the practical experience of candidates applying for admission to membership, and in some cases, candidates only have to complete a self declaration.

Academic Questionnaire on IES 2, 3 and 4

1. IES 2 Professional Knowledge: the most commonly taught topics are financial & management accounting especially in Italy and other countries (Global). Italy appears to have fewer courses. However the respondents from the Global sample are much more likely to teach all the range of subjects than in Italy or the UK indicating that there may be a lack of specialization of academics in some Universities.

2. The less commonly taught topics are IT and International business and globalisation. Students may be not getting a wide enough business base.
3. IES 3 Professional Skills: intellectual skills (except Italy) and technical and functional skills are the most commonly taught. However, organisational and business skills are not commonly taught and this reflects the concern expressed above about the lack of engagement with the wider business agenda.
4. IES 4 Professional values, ethics and attitudes: global academics teach most of these topics more than the Europeans (UK and Italy). This may be to do with culture and religious beliefs as the non European countries generally have more of an extended family culture which may impact the teaching of these values at University. The most commonly taught topics are accountability, compliance with technical standards, social responsibility and independence (except Italy); the nature of ethics was ranked the lowest. Italy appears to be the weakest in IES 4 education.
5. Lectures and tutorials/workshops (and case study in Italy) are the most commonly used form of teaching. The skills of IES 3 and the values of IES 4 may be learnt more easily through other means than lectures and workshops and it is disturbing that academics are not using more innovative methods in their teaching.
6. The assessment is the highest for IES 2 and decreases progressively for IES 3 and 4.
7. Academics think that knowledge, skills and values (IES 2, 3 and 4) are learnt through university, accounting firms and professional bodies with a prevalence of university for IES 2 and a prevalence of accounting firms and to a lesser extent professional bodies for IES 3 and 4. Colombia is different from the others as only universities teach IES 2, 3 and 4.

Professional Firms Questionnaire on IES 2, 3 and 4

1. IES 2 Professional Knowledge: the UK appears to undertake training in all areas of IES 2 more rigorously than elsewhere in the world. In the UK audit knowledge is the most common topic, followed by financial accounting topics and then IT; this is different from the academics where financial accounting was prevalent, and auditing and IT had far less focus. In Italy and in the other countries financial accounting prevails again. International business and globalization seems neglected by all bodies in all countries.

2. IES 3 Professional Skills: the UK focuses sharply on personal skills and indeed has a greater focus overall on IES 3 skills. This is different from the UK and Global academics where intellectual skills and technical and functional skills are the most commonly taught. In Italy technical and functional skills prevails both with academics and professional firms.
3. IES 4 Professional values, ethics and attitudes: independence appears to be a common trait across all the groupings and past scandals may be focusing the professional firms' minds on public perceptions of their role and how important being seen to be independent is to the profession. This is different from the academics where the most commonly taught topics is accountability and independence is much lower ranked.
4. The responses to the methods used for teaching IES 2, 3 and 4 do not differ much, despite being very different; Italians use training manuals, global firms use seminars and external speakers; UK firms use IT packages and role play but use a range of different methods overall for developing all these requirements. It is disappointing that the global and Italian firms do not use different methods of teaching IES 4 from IES 2. The use of training manuals in Italy is dubious for teaching some of these values. It is all very well reading about scepticism but real-life scenarios, case studies and role play can all bring these values in to focus far more sharply.
5. The assessment is higher in professional firms for IES 2, 3 and 4 in comparison with academia.
6. Professional firms think that knowledge, skills and values are learnt more through accounting firms and professional bodies, with a prevalence of the first, than the academics think. There is thus a gap in the understanding of where these skills are actually learnt.

Introduction

International Federation of Accountants and International Education Standards

The International Federation of Accountants (IFAC) was established in 1977 with an original membership of 63 professional accountancy bodies spread across 51 countries. Today, this non-governmental global organisation has 159 members across 124 countries and professes to represent 2.5 million accountants world-wide (IFAC, 2010a). IFAC's mission is:

“To serve the public interest, strengthen the worldwide accountancy profession and contribute to the development of strong international economies by establishing and promoting adherence to high-quality professional standards, furthering the international convergence of such standards and speaking out on public interest issues where the profession's expertise is most relevant” (IFAC, 2010a)

IFAC aims to establish “high quality professional standards” through its operation of four Public Interest Activities Committees (PIACs) and monitoring membership obligations through the IFAC Compliance Programme. The PIACs set standards and pronounce International Standards on: Auditing (ISAs), published by the International Auditing and Assurance Standards Board (IAASB); International Education Standards (IES), published by the International Accounting Education Standards Board (IAESB); the International Code of Ethics for Professional Accountants, published by the International Ethics Standards Board for Accountants (IESBA); and International Public Sector Accounting Standards published by the International Public Sector Accounting Standards Board (IPSAS). Through member body compliance with IFAC membership obligations, IFAC aims to promote adherence to these standards and international convergence of practice. IESs, ISAs and the Code of Ethics are all subject to oversight by IFAC's Public Interest Oversight Board (PIOB).

Of particular interest to this research are the pronouncements of the IAESB. The IAESB's mission is to:

“...serve the public interest by strengthening the worldwide accountancy profession through the development and enhancement of education”. (IFAC, 2009, para 3)

The IAESB has pronounced eight IESs as detailed in Table A Panel I which establish standards for IFAC member bodies for Initial Professional Development (IPD) and Continuing Professional Development (CPD)¹. It is IES 1-6 that form the focus of this research investigating the IPD practice and compliance in 21 member bodies across 12 different countries.

IFAC’s Compliance Programme is “...to support members... in developing and incorporating...” IFAC standards into national standards (IFAC, 2010(c)). It is the member bodies responsibility to evaluate their own compliance with IFAC requirements by documenting how they meet IFAC’s Statements of Membership Obligations (SMOs). There are seven SMOs and the Compliance Programme requires each member body to complete three parts of the programme: (i) Assessment of the Regulatory and Standard-Setting Framework (Part 1); (ii) SMO Self-Assessment Questionnaire (Part 2); and (iii) Development of Action Plans (Part 3). In relation to compliance with IAESB requirements, and therefore the focus of this research project, the documentary evidence in relation to SMO 2 is pertinent (Table A Panel II). The compliance documentation asks member bodies to detail the regulatory requirements relating to a programme of professional accounting education for their institute (Part 1) and the extent to which the member bodies assess their own compliance with IESs 1-8 (Part 2). At the time of gathering evidence for this research, in 2009, all selected member bodies had completed Parts 1 and 2 of the compliance programme and most members had done so between 2006 and 2007; documentation for Part 3 of the compliance programme was mostly unavailable.

¹ In its recent Framework for IESs, the IAESB have identified four concepts of professional accounting education being Competence, IPD, CPD and Assessment. IPD is “...the learning and development through which individuals first develop competence leading to performing a role in the accountancy profession.”(IFAC, 2009b, para 22)

Table A: International Education Standards and Statements of Membership Obligations

Panel I

International Education Standard
IES1: Entry Requirements to a Program of Professional Accounting Education
IES2: Content of Professional Accounting Education Programs
IES3: Professional Skills
IES4: Professional Values, Ethics and Attitudes
IES5: Practical Experience Requirements
IES6: Assessment of Professional Capabilities and Competence
IES7: Continuing Professional Development: A Program of Lifelong Learning and Continuing Development of Professional Competence
IES8: Competence Requirements for Audit Professionals

Panel II

Statement of Membership Obligation
SMO 1: Quality Assurance
SMO 2: International Education Standards for Professional Accountants and Other IAESB Guidance
SMO 3: International Standards, Other Statements and Related Practice Statements Issued by the IAASB
SMO 4: IFAC Code of Ethics for Professional Accountants
SMO 5: International Public Sector Accounting Standards and Other IPSASB Guidance
SMO 6: Investigation and Discipline
SMO 7: International Financial Reporting Standards

Given IFAC’s mission and current membership profile, its major challenge is to achieve compliance and convergence across diverse jurisdictions and cultures through member bodies engaging with its standards. This is a huge task, particularly for the IAESB where compliance with IESs not only requires member body commitment, but also

awareness of IESs and a willingness to comply across a wide set of 'education' stakeholders. In addition, some member bodies operate in countries where the professional accountancy bodies are subject to state (or legislative) control (for example, Colombia and Italy) and therefore national governments have to be persuaded of the relevance of IAESB pronouncements to professional accounting education in the nation state. This is recognised by IFAC and the IAESB, acknowledging that IESs cannot legally override educational requirements or restrictions placed on member bodies by national laws and regulations. IFAC requires member bodies to use their "...best endeavour to persuade those responsible..."(IFAC, 2009, para 42) to recognise essential elements of IESs into national laws and regulations.

Literature Review

Sikka et al. (2007a) claim that recent financial scandals are evidence of the failure of accounting education. The professional accountancy institutes espouse a number of values and they assume that accounting trainees are exposed to these values. However, accounting students may not have been sensitised to such values and, taking the example of textbooks, there is little discussion of theories, ethics or principles to produce socially reflective accountants (Ferguson et al, 2005). In many professional training programmes students do not receive a practical introduction to accounting, ethics, social responsibility, globalisation or any of the softer, less technical features that make a well rounded practitioner. Sikka et al. (2007a) claim that the nearest thing to globalisation that is evidenced is that Afghanistan and America should have the same accounting and auditing standards. But every country has its own culture, history and traditions as well as different financial institutions and social relationships. Sikka et al. (2007b) further espouse that accounting education is a political process that normalises an individual's view to worldviews. The emphasis of professional training is on technical aspects but these fail to deliver accountability, transparency and good corporate governance. Indeed they note: "The humpy dumpty of professional education continues to have a great many falls" (p.63).

Allison (2007) agrees that accounting trainees come from a diverse set of backgrounds but that accounting is a vocational subject that is associated with a broad and deep body of associated knowledge. The knowledge required by professional accountants is so vast that it is impossible to fit it all in. Thus IESs, such as IES 2, may give guidance on knowledge content, but fail to give adequate guidance on the depth or breadth of professional knowledge required, and likewise, IES 3 and IES 4 on any of the professional skills and ethics. Thus accounting educators need to make choices about what to cover in their training programmes and accounting trainees cover different material that is aligned to their particular needs in their specific cultural and business environment. He continues that there is no acceptance of what a common level of knowledge should be in an ever-burgeoning syllabus. In creating their syllabi the professional bodies are influenced by many factors and changing market conditions. Thus, to some extent the syllabi are market led and driven.

This allows the flexibility to tailor programmes to specific wants and needs. However, this research is concerned about whether such flexibility results in a wide gap between professional knowledge, professional skills and professional values, ethics and attitudes required for training professional accountants in different countries or between members of different bodies. Many professional accountancy bodies are members of IFAC and, to maintain standards, IFAC has implemented its SMO Compliance Programme to ensure [or encourage] compliance with its standards; and as part of this process professional bodies are required to evidence their compliance with IESs, or at the very least, evidence of their ‘best endeavours’ to comply.

In a UK context Allison notes that the QAA benchmark statement for universities states there is a need for “a capacity for the critical evaluation of arguments and evidence.” Arguably professional accountants should have already mastered these skills, and indeed, under IES 8 auditors should be both sceptical and be able to assess many different pieces of evidence in forming an opinion. Drawing from William Baxter in 1947, who talked about the how? why? and what? of accounting education, Allison argues that IES 3 and IES 4 are dealing with the “what” of accounting education and

are the future of accountancy training. Thus, IFAC member bodies' compliance with IES 3 and 4 are crucial to this future.

Parker (2007) notes that accounting educators concentrate on the technical rules and standards of accounting and auditing where accounting is viewed as a number crunching, or scientific, discipline. With this focus there has been a strong trend across western developed economies representing global ideological forces for governments to push universities in to re-inventing programmes that mimic commercialised vocational training programmes. Universities thus now include minimal critical analysis, have large class sizes and mass delivery, with multi-campus and off shore teaching with compressed and accelerated subject content and delivery. Students come to such mass teaching programmes with their own national and cultural identities and ethical customs and that pre-conditions their views and the interpretations that students bring to their studies. However, the mass training programmes and the induction of accounting employers of fresh graduates overwhelms their critical and ethical sensitivities where the "breeding" programmes for future accountants is being conducted in an ethical and cultural vacuum. Parker notes that what we teach and how we teach are important to the future of accounting. Thus the adaptation of IESs to suit particular programmes is of relevance to the profession and the extent to which professional bodies comply with IFACs education programme. Further, IESs cover technical knowledge, professional skills and values, ethics and attitudes and most studies do not differentiate between the requirements of the different IESs. This study tries to bridge this gap.

Based on the findings in the literature and the IAAER/ACCA call for research proposals issued in 2007, this research contributes to answering the following questions:

1. How are accounting education programmes designed and what teaching approaches and assessment methods are undertaken?
2. To what extent are the requirements of IES 2, 3 and 4 covered and what is the delivery in different countries and different organisations?

This research employs two methods: (a) a document review of SMO 2, that is publicly available, and professional body web-sites, to understand the accounting educational requirements for the Initial Professional Development of the accounting profession in selected countries and the extent to which member bodies have complied with SMO 2; and (b) a questionnaire survey to accounting educators and professional firms in selected countries focusing on the awareness and delivery of IES 2, 3 and 4 requirements and approaches to teaching and learning. Each method will be discussed under the relevant section heading.

SMO 2 Compliance and Analysis

Research Method

The first method encapsulates IFAC member bodies operating in twelve selected countries comprising twenty-one professional bodies, and reviews IFAC Compliance Programme documentation and member body web-sites to evaluate SMO 2 compliance. In cases where the compliance documentation was incomplete, or difficult to understand, representatives of the member body were contacted and asked to clarify compliance. The twelve countries detailed in Table B are: Australia; Brazil; China; Colombia; India; Italy; Mexico; Russia; Saudi Arabia; Uganda; UK; and the US and the member bodies. This range of countries covers all parts of the globe, the major population conurbations and both developed and emerging economies.

The team created a document to capture the information required and created ten tables covering: general information about the IFAC member bodies in each country and whether the government, professional bodies or others set membership rules (Table B); the entry requirements into a programme of professional accounting education (IES 1) (Table C); professional examination exemptions and criteria (IES 1, IES 2) (Table D); content, subject coverage and exam stages that are covered in the professional exams (IES 2) (Tables E(i) and E(ii)); practical experience requirements and monitoring (IES

5) (Table F); admission to a professional body membership (Table G); assessment of professional body examinations (IES 6) (Table H); professional skills requirement and compliance (IES 3) and professional values, ethics and attitudes requirement and compliance (IES 4) (Tables I(i) and I(ii)); modes of study (Table J); and teaching material and training providers (Table K).

The twelve countries were split between the team members, each of whom was responsible for completing the pro forma document for every IFAC member within their allocated countries. The data was primarily collected from IFAC member responses to Parts 1 and 2 of the IFAC Compliance Programme (with particular reference to SMO 2); at the time of gathering information in 2009, IFAC member bodies had mostly not completed Part 3. Parts 1 and 2 were completed by member bodies, mostly from 2006 to 2007. Often the information was not detailed enough so some institutes were contacted and the missing information was requested. However, this proved quite political as some professional bodies proved to be very helpful, while others stated that they could not answer questions easily and that they would have to get back to us, and some professional bodies did not respond.

In completing this first phase of the project a number of issues should be raised. First, the lack of consistency, quality, quantity and rigour of responses to the IFAC compliance programme questionnaires is alarming. Some parts of these responses were not even completed, and some were very confusing and did not provide enough detail for an understanding of the educational requirements of each institute. The lack of transparency because of poorly completed questionnaires on the SMOs is a considerable issue.

Second, the websites of the institutes often provide very little detail about their training programmes- or are too opaque to find the relevant pages with the information. For example, on the AICPA website in 2009 it mentioned that a 150 hour semester has to be completed. Are all 6 topics covered in this semester? Are they done in a classroom or as distance learning? Is it 150 hours or split into 6 separate parts? Does it vary by State? Third, contact with the professional bodies themselves has been very varied. It is not

clear whether those individuals contacted said that they are unable to provide the information because they do not have it, or because another area is responsible, or are being defensive about their procedures and are worried about being compared against other institutes.

Fourth, every institute appears to have exceptions to the normal rules which makes it difficult to obtain succinct answers for making comparisons.

The team believe that IFAC should use short questionnaires with more yes/no questions that cover the key points. Each questionnaire should cover just one specific area. For example, a lot of the data came from Section 7 of the 2004 questionnaire (Part 1 – Compliance Programme). This could have been a separate questionnaire. This makes it easier for each institute to complete as in large institutes there are a number of departments and to complete one long document takes a lot of co-ordination and results in errors and misunderstandings. By issuing short, specific questionnaires the institutes can delegate each one to an individual or department to complete and thus make the process far more accountable and manageable.

Results

Entry Requirements into a Programme of Professional Accountancy Education: State- versus profession-regulated accounting education

Twenty-one member bodies SMOs were examined, spanning twelve different countries (Table B). A review of the compliance documentation revealed that there are varied requirements across the selected professional bodies for candidates to become a professional accountant, from requiring only a secondary school education to requiring an accounting-relevant degree (Table C and Table D). IFAC recognises this diversity in its approach to membership in IES 1, stating that:

The starting point of a programme of professional accountancy education² can vary. Many programsstart at the post graduate level. Other programs start at the immediate post-secondary education level or at some point at a higher education level that is below that of an undergraduate degree. (IES 1, para9)

From information disclosed in the IFAC Compliance Programme – Part 1, nine of these member bodies, operating in seven different countries (Brazil, China, Columbia, Italy, Mexico, Russia and USA), had their accounting education requirements set by national state-requirements, through a government ministry, department or agency (Table B). Of these member bodies, the AICPA (USA) discloses that, as a professional accountancy body, it can supplement state-regulated educational requirements. Twelve member bodies operating in five countries (Australia, India, Saudi Arabia, Uganda and UK) have established their own education requirements for the accounting profession. In addition, with respect to audit, it was noted that, for example in the UK, additional legal requirements are in force to grant auditors practicing licences, and these requirements are set by national (Company Law) and regional (EU Directives) legislation.

Some countries in the sample are host to more than one IFAC member body. For example, in the UK, there are five member bodies (and two associate members), and in Australia, there are three member bodies. An important finding is that where there is more than one member body per host country, accounting education programmes are regulated by the profession, rather than the state, and the minimum entry requirements are mostly an undergraduate degree which does not have to be accounting specific. Of the nine state-regulated bodies, most operated at a ratio of one member body per host country and where there was more than one IFAC member body (Brazil and Russia), the second body was a specialist ‘audit’ body where, to be a member of the audit body, accountants had to first be a member of the other professional accountancy body (Table B).

² A programme of professional accountancy education “...imparts professional knowledge, professional skills and professional values, ethics and attitudes [and]...may or may not take place in an academic environment. (IFAC, 2010c; glossary).

Of the member bodies subject to state-regulation of their educational requirements, two (CNDCEC in Italy and AICPA in USA) of the nine bodies required an accounting-relevant undergraduate degree as a minimum requirement to access training and professional examinations set by the professional body (Table C). The remaining seven member bodies subject to state-regulation of their professional accounting education requirements only stipulated general secondary education as a minimum entry requirement. Member bodies operating in the selected Latin America countries (Brazil, Colombia, Mexico) required candidates for membership only to have an accounting relevant undergraduate degree and did not prescribe further professional examinations of practical training (Table D). In Russia, secondary education requirements were stipulated to enter into a programme of professional education (Table C).

In jurisdictions where professional accountancy education requirements are set by the profession, ten member bodies mostly require an undergraduate degree (or equivalent) before candidates can progress to professional examinations and training (Australia CPA and ICAA, India ICAI and ICWAI, Saudi Arabia, Uganda, UK – ICAS, ICAEW, CIPFA and CIMA), and two bodies did not (UK – ACCA and Australia – NAI) (Table C). Of the professionally regulated bodies, Australia (CPA)³ and Saudi Arabia required an accounting-specific undergraduate degree.

In addition to secondary education and/or undergraduate education, most member bodies require professional exams to be passed. Latin America appears to be very different, as all graduates with a degree in accounting are automatically entitled to join their respective professional body and become a professional accountant (Table D). This part of the study did not investigate whether there are any mandatory requirements for certain topics to be passed during the degree programmes in such cases, and this is explored further in the questionnaire survey employed in the second stage of this research.

Where member bodies do not require a degree prior to trainees taking exams set by member bodies, the trainees usually have to sit more exam stages than other member bodies. For example, ACCA requires trainees with an accredited accounting degree to

³ CPA (Australia) currently requires a accounting-related undergraduate degree as a minimum entry requirement, but this requirement is being changed to include non-relevant degrees also.

pass their professional level exam papers, 5 papers in total, whereas non-graduates and graduates of non-accounting relevant degree programmes are required to sit fundamental and professional level exam papers, totalling 14 papers. Where member bodies require an accounting-specific degree, most bodies offer exemptions from certain stages or certain papers in their professional programmes (Table D). However, there does not appear to be any particular pattern as to how each Institute determines what exemptions will be given to candidates. Exemptions are based on previous experience and/or education.

Thus from the profile of member bodies selected for this research, the compliance documentation indicates that:

- Professional bodies in countries with more than one usually regulate themselves rather than be state regulated;
- Most of the member bodies operating where the state regulates professional accountancy education tend to require only secondary education as a minimum entry requirement and usually do not compete with other professional bodies in their country;
- Member bodies operating where the profession regulates professional accountancy education tend to require an undergraduate degree as a minimum entry requirement that does not normally have to be accounting related, and may compete with other professional bodies operating in the same country.
- The two state-regulated member bodies (Italy (CNDCEC) and US (AICPA)) requiring degree entry stipulate that the degree must be accounting related.
- Where trainees enter a program with an accounting-specific degree, some bodies offer exemptions from certain stages or certain papers in their professional programmes.
- Latin America appears to be very different as, all graduates with a degree in accounting are automatically entitled to join their respective professional body and become a professional accountant.

Admission to membership

Apart from the Latin American countries in the sample (Brazil, Colombia and Mexico), all of the selected member bodies require trainee professional accountants to embark of

a programme of professional education prior to admission to membership; details of the knowledge content of these programmes are given in Tables E(i), E(ii). Apart from Brazil and Mexico, the selected member bodies also require a period of formal and documented practical experience before admission (Table F). Usually the professional body accepts candidates for membership, however, in some countries it is the government (for example in Mexico and Russia) or the State (for example in USA) that is responsible for approving members and admitting them to the profession (Table G). Of the selected member bodies, eighteen have education requirements for accountants that are the same throughout their country (Table H). However, in Italy the admission rules are by province and in the US each of the 54 jurisdictions has a state board of accountancy that determines the requirements for entry into the profession, including educational requirements, although this includes a uniform CPA examination. In Russia there are formal exams and oral exams and the latter are done by territory, so there may be differences in requirements. Russia and Italy appear to be the only two countries where candidates have to pass an oral examination where they are asked questions and scenarios to show that they have covered the required body of knowledge. In some countries membership automatically allows members to practice as accountants but in other jurisdictions members have to apply to the State/government for a licence. However, in some countries anyone can call themselves an accountant without being a member of any professional body.

Professional Knowledge: Content of Professional Training Programmes and Examinations

IES 2 prescribes the professional knowledge content to be delivered in a programme of professional accountancy education which includes details of: (a) accounting, finance and related knowledge; (b) organisational and business knowledge; and (c) information technology and competences (para 11). As noted above, in Latin America, a programme of professional accountancy education has been interpreted as trainees requiring only an accounting degree prior to membership of the relevant member bodies. Elsewhere in the world the professional bodies have programmes of professional accountancy education that include accounting content and assessment that is managed

by the professional body. For example, in Uganda, the ICPAU has its own accounting syllabus and sets professional examinations covering a range of accounting topics that must be passed prior to admission to membership. Reviewing the range of topics covered within professional syllabi, it can be seen that the compulsory elements include financial accounting and reporting, management accounting, auditing, tax and law. Financial accounting and reporting is the most common compulsory topic. Economics and quantitative methods are not very common, but these topics may be subsumed into other courses.

Many bodies have multi-stage exams and most use formal examinations as the formal assessment method. Only Uganda and the UK appear to use a high level, final stage, case study. The US relies heavily on a computer based exam. Overall, the professional stages and requirements are very different across the member bodies and no clear picture emerges of any consistency between the bodies.

In India, from the IFAC Compliance Programme documentation reviewed, both Indian member bodies have the most comprehensive coverage of accounting topics compared to the other member bodies in this study (Tables E(i), E(ii)). Not only do ICAI trainees have to have an accounting-relevant degree, but they then have to take many exams over three stages. Indeed, The ICPAU of Uganda also compares favourably to other selected bodies, whereas the compliance documentation completed by the AICPA (US) and CNDCEC (Italy) appear to indicate that accounting content coverage in their respective professional syllabi seems light. Clearly, completion of compliance documentation may indicate content coverage, but cannot measure the quality of education within different jurisdictions, and this is a crucial observation that the IAESB needs to consider to ensure equivalence across all jurisdictions.

Professional Skills

Professional skills that trainees are required to acquire prior to admission to membership of an IFAC member body are prescribed in IES 3 – Professional Skills, and include intellectual skills; technical and functional skills; personal skills; interpersonal and communication skills; and organisational and business management skills. A

review of Part 2 of the compliance documentation shows that eleven of the member bodies in this research, in Australia, India, Russia, Uganda, UK (ACCA, CIPFA, ICAS) disclose that they include the development of these skills throughout their professional accountancy education programmes and the practical experience requirements (Table I(i)). Indeed, India (ICAI) incorporates a specific course dedicated to interpersonal skills development.

Compliance questions relating to IES 3 were not answered by the ten remaining bodies. In Latin America, this may reflect the fact that admission to the member body does not require professional examinations or practical experience. In China, Italy and the USA, it is unclear why this compliance question was not answered; it is however interesting that of the 10 bodies that did not disclose IES 3 compliance information, seven have their accounting education requirements regulated by the state (Brazil, Colombia, Mexico, China, Italy and USA) and only three (Saudi Arabia, UK – CIMA and UK – ICAEW) are professionally regulated.

Professional Values, Ethics and Attitudes

Professional values, ethics and attitudes that professional accountants should acquire during their IPD are prescribed in IES 4 – Professional Values, Ethics and Attitudes. Three member bodies (in Italy, Saudi Arabia and Russia – RCA) do not require an ethics assessment. The other countries in the sample either have a separate ethics course or have it embedded in to the curriculum (Tables E(i), E(ii)). However, a review of Part 2 of the compliance documentation reveals a similar pattern of compliance disclosure to the response to IES 3 compliance. Thus, the same eleven bodies as for IES 3 disclosed that they incorporated development of professional values, ethics and attitudes within their professional education programmes and practical experience requirements and the same ten member bodies did not disclose any compliance information. Of those bodies which answered the IES 4 compliance questions, Australia (CPA and ICAA), India, and UK (ACCA) answered that IES 4 requirements were developed during general and accounting-specific education as well as through practical experience. However, the remaining bodies answered that IES 4 requirements were developed only in accounting-specific education and practical experience. In relation to topic coverage, Uganda and

Russia (RCA) did not develop an awareness of the differences between rules-based and principles-based ethical frameworks and CIPFA-UK did not develop an awareness of the IFAC Code of Ethics.

Assessment process

Assessment of professional capabilities and competences is prescribed in IES 6. Most institutes have a uniform assessment throughout the world (Table H). These are usually set and assessed by the professional body itself or by approved individuals appointed by the body. In some institutes the assessments are through the universities, especially Latin America and to some extent in Italy and Australia (NAI)

Modes of study and teaching materials

The IAESB does not prescribe how a programme of professional education should be delivered, although IES 1 (para 5) and IES 3 (para 14) recognise the modes of learning according to Blooms Taxonomy. Additionally, IFAC in its introduction to IESs encourages the use of learner-centred teaching (IFAC, 2008, para 27) and IES 4 suggests participative approaches to delivery to facilitate deep-learning (IES 4, para 20) From reviewing IFAC compliance documentation and member body websites, it became clear that accessing information relating to modes of delivery of programmes of professional education was very difficult. Table J summarises the evidence gathered from this document review and, in general, trainees do not attend their professional bodies for courses on a day release basis or full time, but all other methods of learning are used, from self study and distance learning to block release at the institutes or other training facilities. The questionnaire survey explores this aspect of professional education in more depth.

Professional training manuals are popular, as is on-line material, although this often might only include past exam papers (Table K). There is no common thread as to whether training providers are approved by the professional bodies or not. Approval may be a necessary requirement of a professional body, or a trainer can sometimes request to be an approved trainer of a body, but in other cases anyone can set up and teach the education programme with no oversight and no accountability.

Practical experience requirements

The practical experience requirement to become a professional accountant is prescribed in IES 5 ‘Practical Experience Requirement’. The team were surprised at how little relevant practical experience some member bodies require before they admit trainees into membership (Table F). Often only one year of practical experience is required, including most States in the US. Other institutes require 3 years experience and have specific requirements as to what candidates should cover during those three years. Thus, requirements vary enormously across the selected member bodies in this study. This seems contrary to IES 5 prescription that:

The period of practical experienceshould be part of the pre-qualification program [and] should be long enough and intensive enough to permit candidates to demonstrate they have gained professional knowledge, professional skills and professional values, ethics and attitudes..... The period of practical experience should be a minimum of three years...(para 10 and11)

Most practical experience can occur at any time on a piece meal basis. Often a trainee needs a mentor who is a member of that professional body, but the mentor often does not need any formal approval from either the body or the government. Most institutes issue some guidance as to what trainees should cover in their practical experience. This is usually recorded in some manner but it appears that the institutes often do not check that trainees have covered these areas and it is left to the mentor to ensure that a trainee has covered enough. In some cases only a self declaration by the student is required! For some institutes employers can request to be an approved trainer to show that they have a “gold stamp”. A few bodies require the prior approval of trainers.

Thus, this first strand of the research raised a number of issues, and to investigate these further a number of questionnaire surveys were conducted.

Questionnaire Surveys

Introduction

The second part of the study examines how IES 2, 3 and 4 are embedded in to the curriculum in various countries and whether there are any difference in focus on the three different IES in the method of teaching and where the knowledge, skills and attitudes are being learnt.

Research Method

A questionnaire survey was drafted in English for academics and professional firms. These two surveys were piloted and once finalised the questionnaires were given to: an Italian speaker; a Spanish speaker; an Arabic speaker; and a Russian speaker for translation. The first two speakers were part of the project team. For the Arabic and Russian two different individuals were employed to re-translate the Arabic and Russian back in to English to ensure that the translations were correct. A few amendments were made at this stage and then all questionnaires were finalised.

Academic Surveys

The distribution of the surveys was through a combination of hard copy questionnaires and web based surveys. Hard copy academic questionnaires were taken to the British Accounting Association conference in April 2010 and around 150 were distributed. Hard copy Russian questionnaires were taken to the European Accounting Association as it was assumed that many Russians would be there. However, from the attendance list it was clear that only a handful were present. A postal survey was thus undertaken to Russian academics to try to get some responses.

For the rest web based surveys were set up and emails were sent around to large distribution lists of academics in UK, Italy, Colombia, India, Uganda and the US.

Professional Firm Surveys

In the UK the web sites of the big 4 firms together with Grant Thornton were searched in several major cities and where possible individual contact details were noted. Where this was not possible the addresses of offices were noted. A hard copy mailing was then

sent out to all these offices with 5 copies together with freepost envelopes and partners were requested to distribute these amongst their staff. In the other countries emails were circulated to professional firms requesting distribution of the emails asking people to respond to the web questionnaires. In Uganda hard copy questionnaires were given to the ICPAU for distribution.

Results

The first part of the analysis summarises the findings from the UK academics. The rest of the analysis then compares and contrasts the differences between the countries, between the IESs and between academic and professional firm respondents. Tables 1.1 – 1.9 are for UK academics, Tables 2.1 - 2.9 are global and Italian academics. Tables 3.1 – 3.9 are UK firms, Tables 4.1 – 4.9 are global and Italian firms.

Academics

UK Academics

Table 1.1 shows the UK academics' responses to the teaching of the professional knowledge required in IES 2. Clearly financial accounting, including IFRS and local GAAP are taught by a quarter to a third of the respondents and in general degree programmes have 3 courses that teach financial accounting. It is probable that most degree programmes therefore have a financial accounting module in each year of the degree. Finance and financial management and management accounting and control are also commonly taught by the respondents and there are generally 2 to 3 courses in a degree programme. Corporate governance is the next most commonly taught topic but only one or two course cover corporate governance. In general most other knowledge is covered in 1 or 2 courses, but IT seems to be taught the least together with international business and globalisation. The reason for less focus on IT may be that accounting degree programmes now expect students to have mastered IT knowledge at school and thus is less of a focus on specialist accounting degrees. The lack of focus on business in general, especially on a global scale, is very worrying. As Howieson (2003) notes,

accountants need to become more business orientated in the 21st century and degree programmes may not be honing accounting students knowledge enough in this area.

Table 1.2 shows that lectures are the most commonly used form for teaching IES 2 knowledge, followed by tutorials/workshops. Essays and report writing are the next most common method followed by case studies and group work. Respondents are more neutral about using seminars, external speakers and student presentations for teaching knowledge. IT packages, role play and the use of distance learning are not methods commonly used in the teaching of professional knowledge. Table 1.2 also shows that it is clear that knowledge is assessed as part of degree programmes.

In the UK an accounting degree programme which is accredited by one or more IFAC member bodies is only part of a programme of professional education (PPE) for accountants. Thus, it was interesting to know where academics thought that the knowledge for IES 2 was learnt, whether at University, in professional firms, through professional bodies or training providers. Table 1.3 panels A to E show the responses for the 5 of IFAC member bodies in the UK. The Table shows that overall academics think that IES knowledge is learnt through all mediums with about a quarter learnt at University, a quarter by the professional training firm, a quarter by professional bodies and a quarter by training providers such as BPP. However, for the ICAEW it is considered that less is taught at University and more is done within the professional firms, and for ICAS more is done by the professional body than for the other institutions; indeed in Scotland ICAS is responsible for all its own training. Training providers are thought to be less used by ICAS and ICAI but the large standard deviations over the responses to training providers shows that there is less agreement amongst academics about the extent to which training providers are used to instil the knowledge of IES 2.

The responses to IES 3 show that intellectual skills are the most commonly taught followed by technical and functional skills (Table 1.4). Academics also consider that many more of these skills are included in degree programme modules. On average 4-6

courses cover these professional skills. However, organisational and business skills are not commonly taught and this reflects the concern expressed above about the lack of engagement with the wider business agenda.

The ranking of the method of teaching IES 3 skills is different from that for professional knowledge of IES 2 (Table 1.5). Lectures are used far less and tutorials and workshops are the preferred teaching method although both methods are still more useful in teaching knowledge than skills. Four methods were used more for skills than for knowledge: case studies; role play; students presentations; and group work

On examining the different parties that teach IES 3 skills, more of these skills are learnt at University and through practical experience in professional firms than in the professional training undertaken by IFAC member bodies. However, less again is undertaken at universities for ICAEW members (Table 1.6).

For IES 4 over half the respondents taught accountability followed by compliance with technical standards, social responsibility and independence (Table 1.7). Whistle blowing and lifelong learning were not taught as much by these academics. Values, such as courtesy and respect, were covered in 3 or 4 courses at Universities but the nature of ethics was ranked the lowest with possibly only 1 or 2 courses covering this across a whole degree programme.

In teaching IES 4 values, tutorials were the most popular with lectures second (Table 1.8). It is surprising that IES 2, IES 3 and IES 4 all have lectures and tutorials ranked as the two most used methods. This is surprising because each IES has a different focus. Attitudes, such as timeliness, are difficult to teach in a class room setting, especially in a lecture or workshop, and may suggest that IES 4 is not well grounded in to the UK degree curriculum. Role play is used more for IES 4 than for IES 3, but role play is not used for teaching professional knowledge IES 2 and this is much more as expected. The use of IT is not used for IES 4 as much as for IES 2 and 3. Software packages bringing out these attitudes and values may be a way to go in the future where realistic “games” could be created to incorporate ethical decision-making and where students develop

attitudes and values such as being polite and courteous, and approach tasks with scepticism, particularly in audit; different levels of the game or different events happen depending upon the choices made earlier. Crawford et al. (2010) have developed an IT package for undergraduate audit students that require them to behave professionally, evaluate independence factors, approach work with scepticism and be courteous and polite to team members and the client. As *Taking Ethics to Heart* (Helliard and Bebbington, 2004) notes, ethical dilemmas often result from small earlier decisions creeping along until they become a big issue. Molyneux (2008) examines individuals' response to a number of ethical dilemmas based on real-life scenarios and illustrates how ethical dilemmas emerge in practice. He illustrates the importance of individuals with the appropriate attitudes, ethics and values, which he calls "moral courage" to address such issues.

Unlike IES 2, and more in line with IES 3, IES 4 values, ethics and attitudes are taught more on the job working in professional firms as Table 1.9 shows. Universities are also important in instilling the right attitudes, but the professional bodies even more so, but the training providers do not have as great a role in this area. Thus in the working environment, the tone at the top, the culture within a firm will all impact on trainee accountants learning the necessary attitudes to become professional accountants in the future.

Italian and Global academics

Academics in Italy, the US, Uganda, Colombia, India and Russia were also asked the same questions as the UK academics (Table 2.1). A key point in 'explaining' the response rate from other countries could be that they are not interested or aware of IES. The US does not apply other IFAC standards (e.g. ISA); Colombia cannot comply with some IES requirements; responses to exposure drafts are all western skewed. One striking feature of the respondents from Italy and the other countries (Table 2.1) is that they are far more likely to be teaching financial accounting and also far more likely to be teaching IFRS. There is also more focus on management accounting and management and strategy. However, in most respects the Italians are similar to their UK counterparts. The respondents from the other countries are much more likely to teach all

the range of subjects than in Italy or the UK. This seems to suggest that in Europe, and even more so in the UK, lecturers specialise in a particular area whereas elsewhere in the world academic staff are more likely to teach a range of topics. This may mean that lecturers are less familiar with what they are teaching in these countries and that could have an impact on the learning of students undertaking accounting degrees in these countries. The Italians however seem to have fewer courses teaching each of these knowledge areas with, for example, on knowledge of IFRS a mean of 2.38 for UK and 2.33 for global but only 1.46 for Italians; thus UK and global degree programmes have roughly 2 more courses covering IFRS than in Italy. Law is less of a focus in global programmes, but practical IT knowledge is more of a focus.

Of the methods used for teaching IES 2 knowledge, both global and UK academics use lectures and workshops the most (Table 2.2). However, the Italians appear to use case studies and seminars and external speakers more than workshops and they are less likely to use lectures (Table 2.2). The Italians also focus far less on student presentations, essays and report writing and group work and do not assess knowledge as much. The global academics rely more on distance learning and IT packages which may be because of infrastructure factors in these countries.

In all these countries (Global and Italian) excluding Uganda most knowledge of IES 2 is learnt at Universities and this is especially so in Colombia, the US and Russia (Table 2.3). Accounting firms are particularly light touch in Colombia and Professional bodies are not greatly involved in IES 2 in the US, Colombia or Russia. This supports the SMO observations where Columbia has no professional training requirements, the US practical experience is only one year, and in Russia admission is by the Government. The RCA finding looks unusual as to be a member of RCA requires membership of IPAR first so it was expected that universities would be more important to IPAR than to RCA.

For the skills required in IES 3 most of the respondents teach technical and functional skills and also intellectual skills, although less so in Italy. In the UK and globally 5 or more courses may teach these skills, but in Italy there are less courses that include these skills in their syllabus (Tables 2.4).

The skills for IES 3 are mostly taught using workshops in the UK (Table 1.5) and using lectures globally and in Italy (Table 2.5) although the Italians are not so strong in their use of lectures or workshops (Tables 2.5). The second most common teaching method used in Italy is case studies with workshops ranked third whereas globally group work is ranked third and essays and reports in the UK. Thus there is no common trend amongst the countries in this research and a more in depth study would be useful.

Table 2.6 shows where IES 3 skills are learnt. There is a wide diversity of opinions on where the skills of IES 3 are learnt. In Colombia these skills are learnt at University but in the US it is on the job working in professional firms. In Russia the accounting Institute members learn more at University but the auditors learn more in professional firms and from the Professional body. In the ICPAU it is a mixture of all 4 and in Italy all venues apart from training providers. The ACCA, global respondents thought that the professional body was the least involved in developing these skills but for the ACCA qualification in the UK the respondents thought that it was mainly Universities and accounting firms teaching IES 3 skills. Thus, even for one global qualification (ACCA) it appears that country specific factors may dominate the perceptions of academics about how the education and training is carried out.

In relation to IES 4 it is clear that the global academics teach most of these topics more than the UK and Italy (Table 2.7). This may be to do with culture and religious beliefs as the non European countries generally have more of an extended family culture which may impact the teaching of these values at University. In general Italy appears to be weaker in the area of ethics and the public interest. When examining the number of modules that teach these IES 4 values again the global academics cover these values on far more courses than the UK and Italy, apart from IFAC's code of ethics. This again may suggest that cultural values are playing a part and that global standards issued by IFAC or professional bodies play far less a part than the cultures and local factors within a country. In turn, UK programmes encompass these values far more than Italian ones except, marginally, for whistle blowing.

Table 2.8 shows the teaching methods used by global and Italian academics for IES 4. Again lectures and workshops are the two most common methods, although in the UK workshops are used more than lectures. The values of IES 4 may be learnt more easily through other means than lectures and workshops and it is disappointing that academics are not using more innovative methods in their teaching. For example, role play is ranked last by global academics, and only 8 out of 10 by Italians and UK academics.

The final section on academics is where IES 4 values are learnt, either on the job in professional firms or at University before embarking upon a professional career or learning as a trainee accountant (Table 2.9). Again in Colombia universities are very influential in accountants acquiring these values which reflects the fact that in Columbia, practical experience is not required to be a professional accountant, but in other countries and professional bodies it is more evenly split. For example, in the US it is fairly evenly split for IES 4 compared to the learning needed for IES 2 and 3. In Russia again there is a big difference between whether an accountant is a member of the IPAR or RCA, thus even within country more specialist, higher qualifications will affect the perceptions of where these values are learned. Further, there is also a split between the UK respondents to the ACCA qualification and to the global respondents; global respondents think of an even split but in the UK university is considered more important teaching IES 4 than the professional firms.

Professional firms

The next part of the analysis looks at the responses from the professional firms to see whether there were any differences in views between the academics and accountants. The analysis follows the same order as for the academics; the first part concentrates on the UK and then compares the UK with Italian and global firms.

UK Professional Firms

Accountants were asked about what training was conducted in-house covering the knowledge required in IES 2. Table 3.1 shows that audit knowledge is the most common topic, followed by financial accounting topics and then IT. This is different

from the academics where financial accounting was prevalent and auditing and IT had far less focus.

When accountants were asked which methods were used in-house to teach IES 2 knowledge subjects, small groups and IT packages were the most common (Table 3.2). The small groups category is comparable to workshops in academia so small groups is an important way of imparting the knowledge required for IES 2. The use of role play is striking in that in academia this is used rarely, but in professional firms this is used regularly. All the methods noted in the survey were deemed to be used by accountants, but in academia there seemed to be definite preferences towards certain teaching methods.

The views of accountants on where knowledge is learnt was very different from the academics with accountants thinking that universities taught IES 2 knowledge far less than academics believed (Table 3.3). Further, accountants thought that the professional firms were the most important organisations to teach the knowledge required by IES 2.

Clearly, Table 3.4 shows that the professional firms believe that they teach the skills required in IES 3, especially personal skills, interpersonal skills and technical and functional skills. These skills are mainly taught in small groups with role play being the next most important method to instil these skills (Table 3.5). Interestingly accountants state that these skills are assessed and this is an area for future research as it is not clear how such skills are assessed.

Table 3.6 shows even more strongly that the professional firms develop most of the IES 3 skills and that the other bodies, including universities, do not develop these skills in comparison.

For the values, ethics and attitudes in IES 4 professional firms believe that they teach all of these values but independence is taught in almost all firms, followed by scepticism, compliance and professional behaviour (Table 3.7). Independence was ranked 7th and scepticism 6th (in terms of numbers of modules) by academics, who believed that they taught courtesy and respect the most followed by responsibility. Thus, there appears to

be a different focus between what is taught in academia and what is covered in professional training contracts.

IT packages were a common way for IES 4 values to be taught, together with role play, case studies and small groups (Table 3.8). IT packages were, however, not used at all by the academics.

Similarly for IES 3, the accountants think that the firms instil most of the knowledge of IES 4 rather than universities, professional bodies or training providers (Table 3.9). Although academics acknowledged that firms developed these skills the most, it was not as strong as the firms themselves believed that they developed these skills. There thus seems to be a gap between how academics and accountants believe that trainee accountants learn the values in IES 4.

Global and Italian professional firms

An analysis of the global and Italian firms with their UK counterparts shows that firms outside the UK are far less likely to cover auditing, financial accounting topics or IT. In general global firms do not do anywhere near as much training on the IES 2 knowledge that UK firms spend on such training. In Italy however financial accounting is taught in-house to a similar extent as the UK, but auditing is less of a focus and is more in line with global accountants (Table 4.1). In general, the UK appears to undertake training in all areas of IES 2 more rigorously than elsewhere in the world.

The methods used by UK, global and Italian firms are very different. In the UK small groups were preferred but global firms use seminars and external speakers followed by presentations by trainees and in Italy training manuals are used (Table 4.2). Thus the UK appears to have a very much more personal, interactive method of training than firms in other countries of the world.

There is a split between Institutes as to whether firms or other educators are the most important in imparting the knowledge of IES 2. For the ACCA it marginally appears to be the firms, in Uganda it is the professional body, in India and Italy it is the firms and for CIMA it is training providers (Table 4.3).

For IES 3, personal skills are the most important in the UK and globally but in Italy technical and functional and intellectual skills are taught more, however the mean scores for personal skills between Italy and globally are virtually identical; it is the UK that focuses sharply on personal skills (Table 4.4) and indeed has a greater focus overall on IES 3 skills.

When comparing the methods of teaching IES 3 skills a similar trend as for IES 2 is apparent with UK firms using small groups and role play, Italy using training manuals and case studies and global firms using seminars and training manuals (Table 4.5). However, although training manuals may be a valid way to teach the knowledge of IES it is much less apparent how training manuals can be used to develop interpersonal skills or the other skills required by IES 3.

Further, there appears to be a difference about where students acquire the skills in IES 3 (Table 4.6). For example in the UK there was a very clear indication that the professional firms were mainly responsible for inculcating these skills in trainee accountants; in the global survey for ACCA, universities were more important but in the UK respondents stated that for ACCA it was the professional firms. In Uganda it was the Professional body, in India the firms and for global CIMA respondents it was done jointly by the firms and CIMA itself. In Italy it is mixed, with the firms taking a slightly more significant role.

The global accountants only rated three out the 16 values in IES 4 as being taught in house; this compares with 7 in Italy and 9 of the 16 in the UK. The global accountants focus on professional behaviour, compliance and independence, the Italians responsibility and independence (Table 4.7) and the UK independence and scepticism. Independence appears to be a common trait across all the groupings and past scandals may be focusing the professional firms' minds on public perceptions of their role and how important being seen to be independent is to the profession.

The responses to the methods used for teaching IES 4 did not differ from IES 2 or IES 3; Italians use training manuals, global firms use seminars (Table 4.8) and UK firms use IT packages and role play. It is disappointing that the global and Italian firms do not use

different methods of teaching IES 4 from IES 2, although they do use seminars more for IES 4 than for IE2 2. The use of training manuals is again dubious for teaching some of these values. It is all very well reading about scepticism but real-life scenarios, case studies and role play can all bring these values in to focus far more sharply.

The UK accountants were clear that IES 4 skills were covered in professional firms for all UK Professional bodies including the ACCA; the global respondents noted that for ACCA it was the professional body itself that was responsible for imparting IES 4 values into putative members. In Uganda it was the professional body, the same as for IES 3 and for India and Italy it was the firms (Table 4.9)

Thus, the questionnaire survey raised further interesting features across the different institutions and countries. The final conclusion section draws some policy implications from the two strands of empirical work.

Conclusions and policy implications

This research set out to develop a better understanding of the current state of accounting education in various jurisdictions across the globe. In particular, the research focused on understand the context within which IFAC member bodies operate and the extent to which the knowledge, skills and values of IES 2, 3 and 4 have been incorporated into accounting programmes that are delivered and assessed by organisations responsible for delivering professional accounting education in different countries. The main findings from the two strands of research should be useful for IFAC and the IAESB in developing IESs in the future and based on those findings we have a number of policy implications as detailed below.

Policy implications

Review of IFAC compliance documentation

- IFAC should use short questionnaires with more yes/no questions that cover the key points in its SMOs for compliance with IES requirements. Each questionnaire should cover just one specific area. By issuing short, specific questionnaires the institutes can delegate each one to an individual or department to complete and thus make the process far more accountable and manageable.
- Shorter questionnaires would allow IFAC to check SMOs on particular areas for completeness.
- IFAC should monitor and support compliance with their minimum requirements for professional education and practical experience to ensure that all accountants of member bodies are trained to a minimum level.
- IFAC member body web sites should also contain a minimum amount of training information pertaining to their programs of professional education.
- Professional bodies should approve training providers and practical experience mentors to ensure the quality of their training.
- IFAC should encourage professional bodies to adopt participative approaches to learning and teaching to develop skills, values, ethics and attitudes.

Results from Questionnaires

- There is too much focus on technical financial accounting and this should be examined with such a wide syllabus covering all IESs
- There is not enough focus on business knowledge in general and universities in particular should spend more time on this.
- Independence is the only commonly taught value across the globe so IFAC should require more focus on the other elements of IES 4 and monitor compliance.
- All member bodies should require a final case study exam
- Universities should use a wider range of teaching methods
- Personal skills should be developed more at university
- Some of the requirements of IES 2, 3 and 4 are better taught in firms/ on the job than in Universities and the IAESB should determine which are better suited where.
- The lack of specialisation in global universities may mean that academics are teaching topics they know little about thus IFAC member bodies should verify the backgrounds of those teaching relevant degrees. This may especially be a problem

when Universities are relied upon almost exclusively as in some countries such as Colombia and Russia (IPAR)

- Distance learning and IT packages are used where the infrastructure demands it in non-western situations– this may be OK for some IES requirements but not all and the IAESB should determine which are not suitable.
- IESs are covered in a manner that reflects the culture and society of that country. IFAC member bodies should ensure that all IESs have been adequately covered prior to admission to membership.
- The IAESB should require a variety of teaching methods. UK firms teach a range of topics required by IES 2, 3 and 4 and use a range of teaching methods which seems to be most appropriate; thus UK firms could be used as an exemplar.
- Italian firms rely too much on training manuals and the CNDCEC should update its requirements
- There is a gap between what academics and practitioners believe are the roles of universities in teaching IES 2,3 and 4 so more communication may be required within countries between academics, firms and professional bodies.

Limitations and further research

This research is to a degree time dependant as web page information and compliance documentation is being continually up-dated. Indeed, during the course of this research the IES standards themselves have been re-drafted to improve their clarity.

Web based surveys tend to return lower completed responses than other methods, and thus, we can only report on a relatively small sample of academics and professional firms across several countries. There is, therefore, potential to carry out a more in depth analysis of the individual countries to determine a more widespread view.

Nevertheless, the findings of this research show that IFAC should not be complacent. There are many different practices of accounting education across the globe and the IAESB should take heed of these findings to improve the consistency and professionalism of accountants around the world.

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Table B: General Information about IFAC Member Bodies

Country	IFAC members	Regional/national /specialist divisions?	Who sets the rules of membership	Associates/affiliates of IFAC
Australia	National Institute of Accountants in Australia (NIA)	No	Professional body	None
	Institute of Chartered Accountants in Australia (ICAA)	No	Professional body	
	CPA Australia (CPA)	No	Professional body	
Brazil	Conselho Federal de Contabilidade (CFC)	No	Government - Ministry of Education	None
	Instituto dos Auditores Independentes do Brasil (IBRACON)	No	Government	
China	CICPA	No	Professional Bodies – part of Ministry of Finance	None
Colombia	Instituto Nacional de Contadores Publicos (INCP)	No	Government/The Central Accounting Board	None There are many accounting bodies in the country
India	The Institute of Chartered Accountants of India (ICAI)	No	Professional body	None
	The Institute of Cost and Works Accountants of India (ICWAI)	No	Professional body	
Italy	Consiglio Nazionale dei Dottori Commercialisti e degli Esperti Contabili. (CNDCEC)	Local division (geographical areas)	Government - Ministry of Education	None
Mexico	Instituto Mexicano de Contadores Públicos, A.C. (IMCP)	No	Government - Ministry of Education	None
Russia	Institute of Professional Accountants of Russia (IPAR)	No; local territorial institutes oversee oral exams	Government	Territorial Institutes of Professional Accountants – there are 89 in Russia
	Russian Collegium of Auditors (RCA)	No	Government -	

			Ministry of Labour	
Saudi Arabia	Saudi Organisation for Certified Public Accountants (SOCPA)	No	Professional body	None
Uganda	Institute of Certified Public Accountants of Uganda (ICPAU)	No	Professional body	None
UK	Association of Chartered Certified Accountants (ACCA)	No; assessments the same in each country; jurisdiction specific assessment apply for some subjects	Professional body	Associate members: Institute of Financial Accountants Association of Accounting Technicians.
	Chartered Institute of Management Accountants (CIMA)	No	Professional body	There are a number of other bodies who are not IFAC associated, for example Association of International Accountants; The Association of Certified Bookkeepers; The Association of Corporate Treasurers, etc...
	The Chartered Institute of Public Finance and Accountancy (CIPFA)	No	Professional body	
	Institute of Chartered Accountants in England and Wales (ICAEW)	No	Professional body	
The Institute of Chartered Accountants of Scotland (ICAS)	No	Professional body		
USA	American Institute of Certified Public Accountants (AICPA)	AICPA – No States - Yes	Professional body and the state	Affiliates: Information Systems Audit and Control Association (ISACA) The Institute of Internal Auditors

Table C: Entry Requirements into a Programme of Professional Education [IES 1]

Country	Minimum Entry Requirements / Normal Route to Entry	Training contract
Australia (NAI)	Secondary education	No
Australia (CPA)	Accounting degree or postgraduate diploma	No
Australia (ICAA)	Accounting degree; non-accounting degree with entry exam to assess foundation level knowledge	Yes
Brazil (CFC)	Secondary education	n/a
Brazil (IBRACON)	Specialist audit body; must be a CFC member prior to entry	n/a
China (CICPA)	Secondary education	No
Colombia (INCP)	Secondary education	n/a
India (ICAI)	Undergraduate degree	Yes
India (ICWAI)	Undergraduate degree or entrance exam	No
Italy (CNDCEC)	Accounting or economics undergraduate degree or postgraduate degree	Yes
Mexico (IMCP)	Secondary education	n/a
Russia (RCA)	Specialist audit body; must be an IPAR member prior to entry	Yes
Russia (IPAR)	Secondary education	No
Saudi Arabia (SOCPA)	Accounting degree (or equivalent certificate)	No
Uganda (ICPAU)	Undergraduate degree	No
UK (ACCA)	Secondary education and relevant experience	No
UK (ICAS)	Mostly Degree entry (96%). Minority entry through completion of AAT. A very small minority through mature route related to relevant practical experience	Yes
UK (ICAEW)	Undergraduate degree	Yes
UK (CIPFA)	Undergraduate degree or relevant practical experience	No
UK (CIMA)	Undergraduate degree or relevant practical experience AAT membership	No
USA (AICPA)	Accounting Degree	No

Table D: Professional Examination Exemptions and Criteria [IES 1; IES 2]

Country	Exemptions	Which topics
Australia (NAI)	Yes	Any – there are different levels of membership that an applicant can be admitted into. Each different level has different educational and experience requirements.
Australia (CPA)	Yes	Foundation level
Australia (ICAA)	Yes	Foundation level
Brazil (CFC)	n/a	Successful completion of a degree in accounting; no further educational requirements
Brazil (IBRACON)	n/a	n/a – must be a member of CFC prior to entry
China (CICPA)	No	
Colombia (INCP)	n/a	Successful completion of a degree in accounting; no further educational requirements.
India (ICAI)	Yes	Foundation level
India (ICWAI)	Yes	Foundation level exempt to all graduates, relevant or not.
Italy (CNDCEC)	Yes	Technical essay
Mexico (IMCP)	n/a	Successful completion of a degree in accounting; no further educational requirements.
Russia (RCA)	No	n/a – must be a member of IPAR prior to entry
Russia (IPAR)	Yes	All exams
Saudi Arabia (SOCPA)	No	
Uganda (ICPAU)	Yes	Foundation level exemptions - First 7 papers
UK (ACCA)	Yes	All fundamental papers
UK (ICAS)	Yes	Test of Competence subjects (fundamental level)
UK (ICAEW)	Yes	Knowledge modules (fundamental level) and two professional papers (Business Strategy and Financial Management)
UK (CIPFA)	Yes	Foundation level and 6 of the 7 diploma level papers may be exempted
UK (CIMA)	Yes	Foundation to management level papers may be exempted based on undergraduate degree Strategic level papers may be exempted based post-graduate degree
USA (AICPA)	No	

Note: Exemptions are awarded depending on the level and amount of accounting specific education completed by candidates prior to entry into a programme of professional education

Table E(i): Content of Programme of Professional Education in addition to Secondary and University Education [IES 2]

Country	IFAC member	Stage 1			Stage 2			Stage 3		
		Title	Type	C/Op	Title	Type	C/Op	Title	Type	C/Op
Australia	NIA	Strategic mgt for professional practice Business and professional ethics Any two of: Management accounting International accounting Security analysis and portfolio mgt Advanced financial accounting Law Tax Advanced tax	E, M, Cs, Ot	C C Op	Financial reporting Auditing and prof practice Any two of: Optional papers	E, M, Cs, Ot	C C Op			
	ICAA	Tax Audit and assurance Management accounting Financial accounting and reporting	E, Cs, Ot	C C C C	Ethics and business	Ot	C			
	CPA	Ethics and governance Strategic mgt accounting Financial reporting and disclosure Global strategy and leadership Plus two of: Advanced audit and assurance	E, M, Cs	C C C C Op						

		Advanced tax Business issues Financial risk mgt								
Brazil	CFC	All accounting content delivered during undergraduate university degree, no further professional exams.								
	IBRACON	One exam to be admitted to IBRACON (audit body), but must be a member of CFC first								
China	CICPA	Accounting Auditing Tax Financial mgt Cost mgt	E, M, Cs, Ot	C C C C						
Colombia	INCP	All accounting content delivered during undergraduate university degree; no further professional exams.								
India	ICAI	Fundamentals of accounting Law Economics Quantitative techniques IT	E E E E	C C C C	Advanced accounting Audit and assurance Law, ethics and communication Cost accounting and financial mgt Tax IT and strategic mgt	E E E E E E	C C C C C C	Advanced accounting Management and financial analysis Advanced auditing Corporate law and secretarial studies Mgt information and control systems Cost mgt Direct tax Indirect tax	E E E E E E E	C C C C C C C
	ICWAI	Organisation and mgt Accounting Economics and business Maths and statistics	E E E	C C C	Financial accounting Law and auditing Direct tax Cost and mgt accounting Operations mgt and IS Indirect tax	E E E E E	C C C C C	Capital markets and law Financial mgt and international finance Mgt accounting and strategic mgt Tax Management accounting and performance mgt Advanced financial	E E E E E	C C C C C

								accounting and reporting Cost audit and operational audit Business valuation mgt	E E	C C
Italy	CNDCEC	Accounting, Auditing, Corporate Governance, Finance, Tax, Law Technical essays: Accounting, Auditing, Corporate Governance, Finance, Tax, Law, Ethics, profession	E O	C C						
Mexico	IMCP	All accounting content delivered during undergraduate university degree; no further professional exams.								
Russia	RCA	Financial accounting and reporting Tax Law Audit and assurance Finance and financial mgt	E, M, Cs	C C C C C						
	IPAR	Accounting Auditing Tax Law Finance Ethics	E, M, Cs, O	C C C C C						
Saudi Arabia	SOCPA	Accounting Auditing Zakat and income Jurisprudence Business Law	E E E E	C C C C						
Uganda	ICPAU	Financial accounting Economics Law	E E E	C C C	Financial accounting Prof ethics and values	E E,Cs	C C	Financial reporting Business policy and strategy	Cs Cs	C C

		Business mgt and computing Quantitative techniques Mgt accounting and finance Auditing	E, Ot E E E	C C C C	Mgt decision and control Tax Financial mgt	E E E, Cs	C C C	Audit and assurance Stage 4 Integration of knowledge	Cs Cs	C C
UK	ACCA	Accountant in business Mgt accounting Financial accounting Law Performance mgt Tax Financial reporting Audit and assurance Financial mgt	E E E E E E E E E	C C C C C C C C C	Professional accountant Corporate reporting Business analysis Two of: Financial mgt Performance mgt Tax Audit and assurance	E E E E E E E	C C C Op Op Op Op	Ethics	Ot	C
	CIMA	Mgt accounting Financial accounting Maths Economics Ethics, corporate governance and law	E E E E E	C C C C C	Operations and mgt Management accounting Financial accounting/tax/ethics/regulation	E E E	C C C	Enterprise mgt Performance mgt Financial mgt Level 4 Enterprise strategy Performance strategy Financial strategy Level 5 Case study	E E E E E E Cs	C C C C C C C
	CIPFA	Financial accounting Mgt accounting Financial reporting Financial mgt and IS	E E E E	C C C C	Audit and assurance Leadership and mgt Financial and performance reporting Accounting for decision Governance and public policy	E E E E E	C C C C C	Strategic and business mgt Case study Stage 4 only for auditors	E Cs	C C

					Public finance Tax	E E	C C			
	ICAEW	Business mgt Mgt information Accounting Law Assurance Tax	E E E E E E	C C C C C C	Business strategy Financial mgt Financial accounting Financial reporting Audit and assurance Tax	E E E E E E	C C C C C C	Business reporting Business change Case study	E E Cs	C C C
	ICAS	Law Business mgt Finance Financial accounting Auditing and reporting	E E E E E	C C C C C	Finance Assurance and systems Financial reporting Tax	E E E E E	C C C C C	Case study And two day ethics course	Cs	C
USA	AICPA	Auditing and attestation Financial accounting and reporting Regulation (tax,law, ethics) Business concepts	M,Cs M,Cs M,Cs M	C C C C						

Key: E = written exam; Cs = case study; M = multiple choice; O = oral exam; Ot = other (focus session; dissertation; report; practical IT; on-line reflection); C =Compulsory; Op = Optional

Table E (ii): Subject coverage and stages in Programme of Professional Education [IES 2]

Table 3b																	
	NIA	ICAA	CPA	CICPA	ICAI	ICWAI	CNDCEC	RCA	IPAR	ICPAU	ACCA	CIMA	CIPFA	ICAEW	ICAS	AICPA	SOCPA
Mgt Acc.		1	1	1	2,3	2,3	1			1,2	1	1,2,3,4	1,2	1,3	1		
Fin Ac & Rep	2	1	1	1	1,2,3	1,2,3	1	1	1	1,2,3	1,2	1,2,3,4	1,2	1,2,3	1,2	1	1
Audit	2	1		1	2,3	2,3	1	1	1	1,3	1		2	1,2	1,2	1	1
Tax		1		1	2,3	2,3	1	1	1	2	1	2	2	1,2	2	1	
Law					1,2,3	2	1	1	1	1	1	1	2	1	1	1	1
Economics					1	1				1		1					1
Maths					1	1				1		1					
Bus/org/mgt						1				1,3	1,2	2,3,4	2,3	1	1	1	
Ethics	1	2	1		2		1		1	2	2,3	1,2			1,3	1	
Strategy	1		1		2	3				3		4	3	2			
Governance			1				1					1	2				
Financial Mgt.				1	2,3	3		1		2	1		1	2			
Finance						3	1	1	1	1		3,4	2		1,2		
IT/IS					1,2,3	2				1			1	1			
Case study										4		5	3	3	3		

Key: 1 = Stage 1; 2 = Stage 2; 3 = Stage 3; 4 = Stage 4; 5 = Stage 5

Table F: Practical Experience Requirement, monitoring and assessment [IES 5]

Country	Practical experience	When	Content	Approved Employer	Evidence
Australia (NAI)	3 yrs with employer to obtain relevant experience	Anytime before, during and/or after professional exams	Mentor; follow guidance for PER issued by NIA;	No Mentor must be member of NAI or equivalent; regular review of progress and documentation of experience; must have regular meetings/communication – 6 times per year	Self-declaration and maintenance of PER evidence
Australia (CPA)	3 yrs with employer to obtain relevant experience	Anytime before, during and/or after professional exams	Mentor; follow guidance for PER issued from CPA; area of specialism may be chosen;	No Mentor must be a CPA or member of equivalent body and appropriately experienced; regular review of progress and documentation of experience; must have regular meetings – 10 hours per year	Logbook
Australia (ICAA)	3 – 5 yrs with an approved employer	Anytime before, during and/or after professional exams; usually during training contract	Mentoring; fundamental accounting areas specified and non-technical skills; area of specialism may be chosen	Yes – any CA or public accounting firm with ICAA partner member. Other organisations can seek ICAA accreditation for training students (employer support, exam and study leave, etc)	Logbook
Brazil (CFC)	Not required, but incentivised		sometimes invited by ministry of education to nominate persons for working parities to develop accounting education	No	CFC and IBRACON started to assess PER for accountants but had to stop due to court litigations and are now seeking change in the law.
Brazil (IBRACON)	5 yrs – for audit only	During University Before Professional	Not specified	NO – It is considered that any accounting firm is able to provide reasonable practical experience training.	CFC and IBRACON started to assess PER for accountants but had to stop due to court litigations and are now

					seeking change in the law.
China (CICPA)	2 yrs – CPA firms	Anytime	Not monitored	No	
Colombia (INCP)	1 Yr - anywhere	Prior to obtaining license to practice as an accountant	Relevant experience in accounting practices or research	No	Provided by graduate; will be taken into consideration as a risk factor in subsequent disciplinary proceedings.
India (ICAI)	3.5 yrs – ICAI approved employer	Professional – during	Mentoring system; training principal appointed	Yes – any financial or commercial company; approval by ICAI based, according to ICAI training guide and the company’s financial position and performance has to be at specified level. Mentor has to be a member	Assessment made by mentor
India (ICWAI)	3 yrs – anywhere; relevant experience required	Anytime before, during and/or after professional exams	Not monitored, but planning to bring this in; guidance given re exam leave, areas of work, trainer, etc)	Yes - Training organisations must be recognised by ICAI or ICWAI; annual turnover above a certain limit is required; Strict criteria (exam leave, areas of work, mentor qualification etc...)	Certification verified by the employer
Italy (CNDCEC)	3 yrs – must train with member accountant	After undergraduate degree; before passing final professional examination	Mentoring; areas decided by mentor – all activities carried out by mentor in practice	Yes – mentor must be with member with minimum 5 years experience; limited trainees per trainer;	Trainer certificated; log submitted by trainee to be assessed by professional body twice per year.
Mexico (IMCP)	None				
Russia (RCA)	Not less than 1 yr - approved organisation	Anytime before, during and/or after professional exams	Audit area	Yes – training organisations should have thorough professional knowledge and the ability to teach and share auditor experience	Not monitored; no requirement in law
Russia	3 yrs -	Anytime before,	Practical experience as	No; mentor/trainer not required	Record of practical

(IPAR)	anywhere	during and/or after professional exams	senior accountant required; Areas related to experience as senior accountant		experience submitted to professional body
Saudi Arabia (SOCPA)	3years for BAcc; 2 years for Masters; 1 year for PhD	Anytime	Not specified	Yes, by SOCPA	Written record to professional body
Uganda (ICPAU)	3 yrs – audit firms public or private sector	Anytime before, during and/or after professional exams	Not specified	No; mentor/trainer not required	none
UK (ACCA)	3 yrs – anywhere; relevant experience required	Anytime before, during and/or after professional exams; ACCA recognise it is preferable to obtain PE while sitting professional exams.	Mentor assigned; Working in finance/accounting environment	Not required, but employer can apply for approval. Approved employers assessed every 3 years against ACCA best practice statements	Annual return, signed by mentor plus declaration confirming employment with ACCA approved employer, or annual return plus detailed training log if not with an approved employer
UK (ICAS)	3 yrs – authorised training office	At same time as professional exams and training contract	Training principal assigned; relevant experience required	Yes – authorisation every 4 years by peer review; compliance required with a number of training standards (exam leave, quotas, contracts, supervision, etc..)	Achievement log signed and monitored by training principal
UK (ICAEW)	3 yrs – authorised training office	At same time as professional exams and training contract (normally)	Qualified person Responsible for Training (QPRT) assigned Relevant experience in an accounting/finance environment	Yes – authorisation every 3 years by review; compliance required with a number of training standards (exam leave, quotas, contracts, supervision, etc..)	Record of practical experience
UK (CIPFA)	3 yrs – public service employer	Anytime before, during and/or after professional exams; must be within years before/after exams	Relevant experience required within public service organisation	No – reliance on public sector organisations having clearly defined legal reporting and audit responsibilities, and CIPFA expect consistency between employer	Portfolio – assessed by CIPFA; self declaration by student

				training environments; confirmed by CIPFA assessment of portfolio	
UK (CIMA)	3 yrs - anywhere; relevant experience required	During and/or after professional exams; within 4 years of prof exams	Appropriate experience; CIMA provide guidance	No – employers and students are responsible for gaining appropriate experience	CIMA career log
USA (AICPA)	Average 1 year, depending on the state	During and after professional exams	Not specified	No; no mentor	Self declaration and written record

Table G: Admission to Professional Body Membership

Country	Admission to membership
Australia (NAI)	Professional Body
Australia (CPA)	Professional Body
Australia (ICAA)	Professional Body
Brazil (CFC)	Professional Body
Brazil (IBRACON)	CFC + IBRACON
China (CICPA)	Professional Body
Colombia (INCP)	Govt Central accounting board
India (ICAI)	Professional Body
India (ICWAI)	Professional Body
Italy (CNDCEC)	Professional Body
Mexico (IMCP)	Ministry of Education
Russia (RCA)	The Ministry of Finance and RCA.
Russia (IPAR)	Professional Body
Saudi Arabia (SOCPA)	Professional Body
Uganda (ICPAU)	Professional Body
UK (ACCA)	Professional Body
UK (ICAS)	Professional Body
UK (ICAEW)	Professional Body
UK (CIPFA)	Professional Body

UK (CIMA)	Professional Body
USA (AICPA)	Professional Body and state accounting boards

Table H: Assessment of Professional Body Examination [IES 6]

Country	Assessment	Marked/Set
Australia (NAI)	Same	Set by qualified or approved individuals; assessed by university
Australia (CPA)	Same	Set and assessed by qualified or approved individuals
Australia (ICAA)	Same	Set and assessed by ICAA or experienced practitioners
China (CICPA)	No info	Set by CICPA panel of experts
India (ICAI)	Same	Set and assessed by ICAI
India (ICWAI)	Same	Set and assessed by ICWAI
Italy (CNDCEC)	Local	University and professional (CNDCEC) exam committee
Russia (RCA)	Same	Set and assessed by qualified or approved individuals
Russia (IPAR)	Different	Reviewers/assessors selected; must have completed specific training
Saudi Arabia (SOCPA)	Same	Set by SOCPA, assessed by SOCPA
Uganda (ICPAU)	Same	Set by CPA exam board Assessed by approved examiners
UK (ACCA)	Same	Set and assessed by ACCA
UK (ICAS)	Same	Set and assessed by ICAS
UK (ICAEW)	Same	Set and assessed by ICAEW
UK (CIPFA)	Same	Set and assessed by CIPFA
UK (CIMA)	Same	Set and assessed by CIMA
USA (AICPA)	Same	Set and assessed by AICPA and NASBA

Note: The table refers only to examinations assessed by the professional body and excludes those papers that have been exempted to the individual; such exempted content will have been assessed prior to accessing the professional body education programme. IFAC member bodies operation in Mexico, Brazil and Colombia are not included in this table as they do not have professional exams; an university accounting degree only is required

Table I (i): Professional Skills requirement [IES 3]

Member Body	Development of Professional Skills from Compliance Documentation		
	General Education	Specific Accounting Education	Practical Experience
Australia (NAI)	-	✓ Skills development required but detailed matching to IES 3 not given in compliance documentation	-
Australia (CPA)	✓	✓	✓
Australia (ICAA)	✓	✓	✓
China (CICPA)	Compliance documentation – not answered		
India (ICAI)	✓	✓	✓
India (ICWAI)	✓	✓	✓
Italy (CNDCEC)	Compliance documentation – not answered		
Russia (RCA)	✓	✓	✓
Russia (IPAR)	✓	✓	-
Saudi Arabia (SOCPA)	Compliance documentation – not answered		
Uganda (ICPAU)	-	✓	
UK (ACCA)	✓	✓	✓
UK (ICAS)	-	✓	✓
UK (ICAEW)	Compliance documentation – not answered		
UK (CIPFA)	Intellectual Skills	✓	✓
UK (CIMA)	Compliance documentation – not answered		
USA (AICPA)	Compliance documentation – not answered		

Note: ICAI have a 15 day skills course as part of their education programme developing general management and communication skills. IFAC member bodies operation in Mexico, Brazil and Colombia are not included in this table as they do not have professional exams beyond an undergraduate accounting degree and the compliance documentation in respect of IES 3 and IES 4 was unanswered by these bodies.

Table I (ii) Professional Values, Ethics and Attitudes requirements [IES4]

Member Body	Separate Ethics Assessment	Development of Values, Ethics and Attitudes from Compliance Documentation		
		General Education	Specific Accounting Education	Practical Experience
Australia (NAI)	Yes	-	✓ Ethics content required but detailed matching to IES 4 not given in compliance documentation.	-
Australia (CPA)	Yes	✓	✓	✓
Australia (ICAA)	Yes	✓	✓	✓
China (CICPA)		Compliance documentation – not answered		
India (ICAI)	No – embedded in the PPE and PER	✓	✓	✓
India (ICWAI)	No – embedded in the PPE and PER	✓	✓	✓
Italy (CNDCEC)	No	Compliance documentation – not answered		
Russia (RCA)	Yes	-	✓	✓
Russia (IPAR)	No	-	✓ Not covered: Principles versus rules based frameworks not covered; ethics for individuals	-
Saudi Arabia (SOCPA)	No	Compliance documentation – not answered		
Uganda (ICPAU)	Yes	-	✓ Principles versus rules based frameworks not covered.	
UK (ACCA)	Yes	✓	✓	✓
UK (ICAS)	Yes	-	✓	✓
UK (ICAEW)	Yes	Compliance documentation – not answered		
UK (CIPFA)	No – embedded in the PPE	-	✓ Not covered: IFAC code of ethics; ethics and law; consequences of unethical behaviour	✓
UK (CIMA)	No – embedded in the PPE	Compliance documentation – not answered		
USA (AICPA)	No – embedded in the PPE	Compliance documentation – not answered		

Key: PPE = programme of professional education; PER= practical experience requirement

Note: IFAC member bodies operation in Mexico, Brazil and Colombia are not included in this table as they do not have professional exams beyond an undergraduate accounting degree and the compliance documentation in respect of IES 3 and IES 4 was unanswered by these bodies.

Table J: Modes of Study

Country	IFAC member	Self study	Distance learning	Block to prof body	Block to other	Day to prof body	Day to others	Full time at prof body	Full time other	other
Australia	NIA	M	M	N	N	N	N	N	N	N
	ICAA	M	O	N	N	N	N	M	N	N
	CPA	M	M	N	N	N	N	N	N	N
Brazil	CFC	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
	IBRACON	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
China	CICPA	no info	no info	no info	no info	no info	no info	no info	no info	no info
Colombia	INCP	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
India	ICAI	M	N	N	N	N	O	N	N	N
	ICWAI	M	N	M	N	N	N	N	N	N
Italy	CNDCEC	M	N	N	N	N	N	N	M	N
Mexico	IMCP	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Russia	RCA	no info	no info	no info	no info	no info	no info	no info	no info	240 hour course
	IPAR	no info	no info	no info	no info	no info	no info	no info	no info	no info
Saudi Arabia	SOCPA	N	N	N	N	N	N	N	N	N
Uganda	ICPAU	O	N	N	M	N	O	N	M	N
UK	ACCA	O	O	N	O	N	O	N	O	N
	CIMA	N	O	N	O	N	O	N	O	Y
	CIPFA	O	O	O	O	O	N	N	N	N
	ICAEW	O	O	N	O	N	O	N	O	N
	ICAS	O	O	M	N	N	N	N	N	N
USA	AICPA	no info	no info	no info	no info	no info	no info	no info	no info	no info

Key: M = mostly; O = occasionally; N = no; n/a = not applicable; no info = no information

Table K: Training materials and training providers

Country	IFAC member	Prof body training manuals	Other specific manuals	On-line	other	Training providers approved	Trainer approval criteria
Australia	NIA	N	N	Y	N	N	Contract with University of New England
	ICAA	Y	N	Y	N	Y	Affiliated training entities
	CPA	Y	N	Y	N	Y	Affiliated training entities
Brazil	CFC	n/a	n/a	n/a	n/a	n/a	n/a
	IBRACON	n/a	n/a	n/a	n/a	n/a	n/a
China	CICPA	Y	N	N	N	N	Yes, no formal criteria
Colombia	INCP	n/a	n/a	n/a	n/a	n/a	n/a
India	ICAI	Y	N	Y	Y	Y	Training providers accredited by ICAI to provide optional oral coaching
	ICWAI	Y	N	Y	N	n/a	n/a
Italy	CNDCEC	Y	Y	N	N	Y	No
Mexico	IMCP	n/a	n/a	n/a	n/a	n/a	n/a
Russia	RCA	No info	No info	No info	No info	No info	No info
	IPAR	No info	No info	No info	No info	No info	No info
Saudi Arabia	SOCPA	Y	n/a	n/a	n/a	n/a	n/a
Uganda	ICPAU	N	N	N	Y	N	
UK	ACCA	N	Y	Y	N	N	No; providers can apply to ACCA for

							approval
	CIMA	Y	N	Y	N	N	No; providers can apply to CIMA for approval
	CIPFA	Y	Y	Y	N	Y	Yes; validation every 4 years; lecturer training; annual CIPFA visits
	ICAEW	Y	Y	Y	N	N	No; providers can apply to ICAEW for approval
	ICAS	Y	N	N	N	n/a	ICAS provide all training
USA	AICPA	no info	no info	no info	no info	N	

Key: Y = yes; N = no; n/a = not applicable; no info = no information

Table 1.1: UK Academics'- IES 2 Professional Knowledge Modules

	Num	Teach this topic		Number of modules			
		Yes	%	Mean	SD	Num	N/K
Financial accounting	111	69	32	2.63	0.769	80	6
Knowledge of IFRS	111	59	27	2.38	0.765	76	4
Knowledge of GAAP	111	47	22	2.46	0.795	59	10
Management	111	38	17	2.37	0.651	65	7
Taxation	111	8	4	1.70	0.723	53	5
Business and	111	6	3	1.72	0.671	50	9
Audit and assurance	111	22	10	1.69	0.627	58	6
Knowledge of auditing	111	17	8	1.58	0.633	53	8
Finance and financial	111	39	18	2.39	0.875	62	9
Economics	111	2	1	1.80	0.878	44	12
Business environment	111	7	3	1.71	0.920	45	13
Corporate governance	111	27	12	1.65	0.734	66	3
Financial markets	111	16	7	1.91	0.976	54	10
Quantitative methods	111	10	5	1.90	0.985	51	10
Organisational	111	5	2	1.66	0.938	38	16
Management and	111	15	7	1.73	0.939	45	17
Marketing	111	4	2	1.52	0.851	31	18
International business	111	7	3	1.34	0.721	29	23
General knowledge of	111	8	4	1.66	0.994	38	17
IT control knowledge	111	4	2	1.46	0.582	26	24
Practical IT control	111	5	2	1.43	0.662	23	24
Practical experience	111	7	3	1.67	0.959	30	23
Management design	111	4	2	1.36	0.638	25	24

Note: 1=1 module; 2=2/3 modules; 3=4-6 modules; 4=7-12 modules; 5=13+ modules

Table 1.2: UK Academics’- Teaching methods of IES 2

	Num	Mean	SD	Not used
Lectures	104	1.37	0.904	2
Tutorials/workshops	106	1.61	1.029	0
Case studies	103	2.54	1.083	3
Role play	70	4.14	1.053	34
IT packages/ simulations	49	3.24	1.031	12
Seminars/ External Speakers	94	2.97	1.092	7
Presentations by students	94	2.87	1.109	7
Distance learning	60	4.07	1.376	46
Essays/ Report Writing	100	2.19	0.961	2
Groupwork	97	2.56	1.000	4
Q10 Assessed	106	1.64	0.875	0

Note: mean is a Likert scale where 1=great extent and 5 = very little

Table 1.3: UK Academics - Where knowledge is learnt for IES 2

	ACCA			CIMA			ICAEW			ICAI (Ireland)			ICAS		
	Num	Mean	SD	Num	Mean	SD	Num	Mean	SD	Num	Mean	SD	Num	Mean	SD
University	74	2.72	0.868	70	2.77	0.820	64	2.50	0.836	47	2.79	1.020	47	2.79	0.999
Acc Firms	74	2.26	0.760	70	2.33	0.793	64	2.55	0.907	47	2.30	0.832	47	2.43	0.903
Prof Body	74	2.01	0.652	70	2.04	0.669	64	2.00	0.690	47	2.09	0.583	47	2.17	0.732
Training Prov	74	2.28	1.092	70	2.30	1.068	64	2.36	1.060	47	1.98	0.989	47	2.00	1.022
Other	9	1.78	0.667	9	1.89	0.601	4	2.00	0.000	0			2	2.00	0.000

Note: The means represent the percentage taught: 1=0%, 2=1%-25%, 3=26%-50%, 4=51%-75%, 5=76%-100%

Table 1.4: UK Academics’- IES 3: Professional Skills Modules

	Teach this topic			Number of modules			
	Num	Yes	%	Mean	SD	Num	N/K
Intellectual skills	111	94	85	3.75	1.230	72	20
Personal skills	111	61	55	3.39	1.264	57	24
Interpersonal and communication skills	111	73	66	3.49	1.214	65	20
Technical and functional skills	111	86	78	3.60	1.148	68	22
Organisational and business skills	111	38	34	2.77	1.103	53	30

Note: 1=1 module; 2=2/3 modules; 3=4-6 modules; 4=7-12 modules; 5=13+ modules

Table 1.5: UK Academics’- Teaching methods of IES 3

	Num	Mean	SD	Not used
Lectures	96	2.08	1.237	1
Tutorials/workshops	98	1.81	0.970	0
Case studies	93	2.39	1.064	3
Role play	69	3.54	1.208	27
IT packages/ simulations	82	3.28	1.092	11
Seminars/ External Speakers	91	3.31	1.082	3
Presentations by students	90	2.47	1.083	3
Distance learning	49	4.04	1.290	44
Essays/ Report Writing	93	2.33	1.004	2
Groupwork	90	2.37	1.022	4
Q14 Assessed	98	2.10	0.867	0

Note: Note: mean is a Likert scale where 1=great extent and 5 = very little

Table 1.6: UK Academics- Where skills are learnt for IES 3

	ACCA			CIMA			ICAEW			ICAI (Ireland)			ICAS		
	Num	Mean	SD	Num	Mean	SD	Num	Mean	SD	Num	Mean	SD	Num	Mean	SD
University	59	2.90	0.865	55	2.91	0.845	53	2.55	0.932	41	2.80	1.005	40	2.90	0.982
Acc Firms	59	2.97	0.999	55	2.93	1.052	53	3.08	0.937	41	3.12	0.980	40	3.05	0.959
Prof Body	59	1.88	0.672	55	1.84	0.660	53	1.79	0.631	41	1.85	0.615	40	1.80	0.608
Training Prov	59	1.64	0.689	55	1.65	0.673	53	1.72	0.662	41	1.51	0.553	40	1.48	0.506
Other	5	2.00	0.000	4	2.00	0.000	5	2.00	0.000	2	2.00	0.000	4	2.00	0.000

Note: The means represent the percentage taught: 1=0%, 2=1%-25%, 3=26%-50%, 4=51%-75%, 5=76%-100%

Table 1.7: UK Academics’- IES 4: Professional values, ethics and attitudes modules

	Teach this topic			Number of modules			
	Num	Yes	%	Num	Mean	SD	N/k
Public Interest	111	40	36	39	2.08	1.061	33
Social Responsibility	111	47	42	49	2.04	1.020	30
Accountability	111	57	51	55	2.29	1.031	25
Continual improvement & lifelong	111	22	20	24	2.33	1.404	45
Reliability	111	34	31	28	2.57	1.399	42
Responsibility	111	45	41	33	2.67	1.339	38
Timeliness	111	40	36	32	2.63	1.476	40
Courtesy and respect	111	27	24	20	2.80	1.436	38
Professional behaviour	111	41	37	34	2.26	1.214	41
Compliance with technical standards	111	51	46	49	2.65	1.110	27
Independence	111	45	41	34	2.35	1.178	35
Scepticism	111	39	35	31	2.42	1.361	39
Whistle blowing	111	22	20	24	1.92	1.139	36
Compliance with ethical codes	111	40	36	36	2.00	0.926	35
The nature of ethics	111	43	39	41	1.80	0.872	32

Note: 1=1 module; 2=2/3 modules; 3=4-6 modules; 4=7-12 modules; 5=13+ modules

Table 1.8: UK Academics'- Teaching methods for IES 4

	Num	Mean	SD	Not used
Lectures	79	2.10	1.277	1
Tutorials/workshops	79	1.87	1.005	1
Case studies	77	2.43	1.044	2
Role play	56	3.36	1.212	21
IT packages/ simulations	56	3.80	1.069	23
Seminars/ External Speakers	71	3.21	1.264	5
Presentations by students	71	2.89	1.128	6
Distance learning	40	3.95	1.395	40
Essays/ Report Writing	77	2.58	1.162	1
Groupwork	70	2.57	1.001	4
Q18 Assessed	80	2.83	1.088	2

Note: mean is a Likert scale where 1=great extent and 5 = very little

Table 1.9: UK Academics- Where values are learnt for IES 4

	ACCA			CIMA			ICAEW			ICAI (Ireland)			ICAS		
	Num	Mean	SD	Num	Mean	SD	Num	Mean	SD	Num	Mean	SD	Num	Mean	SD
University	56	2.61	1.039	52	2.48	1.075	50	2.46	0.994	37	2.54	1.095	41	2.34	1.039
Acc Firms	56	2.66	1.032	52	2.87	1.030	50	2.82	1.137	37	2.92	1.064	41	2.95	1.117
Prof Body	56	2.18	0.741	52	2.15	0.724	50	2.18	0.720	37	2.16	0.727	41	2.10	0.735
Training Prov	56	1.63	0.799	52	1.63	0.817	50	1.60	0.833	37	1.59	0.762	41	1.56	0.743
Other	7	2.57	1.134	6	2.67	1.211	10	2.10	1.197	9	2.11	1.269	7	2.43	1.272

Note: The means represent the percentage taught: 1=0%, 2=1%-25%, 3=26%-50%, 4=51%-75%, 5=76%-100%

Table 2.1: Global & Italian Academics- IES 2: Professional Knowledge Modules- global

	Global							Italian						
	Num	Teach this		Number of modules				Num	Teach this		Number of modules			
		Yes	%	Mean	SD	Num	N/K		Yes	%	Mean	SD	Num	N/K
Financial accounting & reporting	31	23	71	3.00	1.095	16	3	80	66	83	2.11	0.817	57	5
Knowledge of IFRS	31	13	42	2.33	1.113	15	0	80	35	44	1.46	0.691	37	3
Knowledge of GAAP	31	7	22	2.63	0.916	8	3	80	18	23	1.76	0.768	21	2
Management accounting & control	31	10	32	2.27	0.799	15	1	80	35	44	1.91	0.596	45	1
Taxation	31	5	16	2.00	1.080	13	1	80	3	4	1.48	0.593	23	4
Business and commercial law	31	2	7	1.36	0.674	11	1	80	3	4	1.88	0.526	25	4
Audit and assurance	31	8	26	2.23	0.832	13	1	80	7	9	1.46	0.582	26	2
Knowledge of auditing standards	31	6	19	1.75	0.866	12	1	80	6	8	1.25	0.442	24	0
Finance and financial management	31	9	29	2.33	0.816	15	1	80	6	8	1.73	0.604	26	4
Economics	31	3	10	2.27	0.647	11	1	80	3	4	2.40	0.681	20	10
Business environment	31	4	13	1.80	0.632	10	3	80	2	3	1.40	0.699	10	9
Corporate governance	31	5	16	1.27	0.467	11	2	80	12	15	1.32	0.477	22	4
Financial markets	31	4	13	1.42	0.669	12	1	80	2	3	1.47	0.514	17	8
Quantitative methods	31	3	10	1.56	0.527	9	1	80	4	5	2.00	0.816	22	7
Organisational behaviour	31	6	19	1.67	0.500	9	3	80	5	6	1.46	0.658	24	6
Management and strategic decision	31	6	19	1.70	0.949	10	1	80	11	14	1.72	0.649	29	4
Marketing	31	3	19	1.60	0.548	5	1	80	2	3	1.67	0.658	21	7
International business and	31	2	7	1.22	0.441	9	2	80	4	5	1.38	0.506	13	8
General knowledge of IT	31	2	7	1.60	0.843	10	2	80	2	3	1.19	0.403	16	8
IT control knowledge	31	1	3	1.57	0.787	7	3	80	2	3	1.00	0.000	2	12
Practical IT control knowledge	31	2	7	2.00	0.816	7	4	80	2	3	1.00	0.000	1	12
Practical experience using IT	31	3	10	1.63	0.744	8	3	80	2	3	1.17	0.408	6	9
Management design /evaluation IT	31	1	3	1.33	0.816	6	3	80	2	3	1.00	0.000	3	10

Note: 1=1 module; 2=2/3 modules; 3=4-6 modules; 4=7-12 modules; 5=13+ modules

Table 2.2: Global & Italian Academics- Teaching methods for IES 2

	Global				Italian			
	Num	Mean	SD	Not used	Num	Mean	SD	Not used
Lectures	30	1.53	1.224	0	74	1.91	1.367	3
Tutorials/workshops	30	2.00	1.232	0	66	2.89	1.178	9
Case studies	28	2.43	1.103	1	74	2.59	1.134	2
Role play	22	3.23	1.270	6	35	3.71	1.405	33
IT packages/ simulations	22	2.64	1.329	5	48	3.42	1.269	22
Seminars/ External Speakers	25	3.08	1.077	4	68	2.72	1.049	5
Presentations by students	27	2.63	0.926	3	67	3.54	1.064	5
Distance learning	24	3.17	1.523	4	31	3.68	1.423	36
Essays/ Report Writing	29	2.31	1.257	0	51	3.41	1.252	19
Groupwork	30	2.27	1.172	0	64	3.13	1.291	7
Q10 Assessed	29	1.86	0.953	1	77	2.42	1.128	2

Note: mean is a Likert scale where 1=great extent and 5 = very little

Table 2.3: Global & Italian Academics- Where knowledge is learnt for IES 2

Panel A

	ACCA (Uganda)			ICPAU (Uganda)			AICPA (US)		
	Num	Mean	SD	Num	Mean	SD	Num	Mean	SD
University	3	3.33	0.577	3	2.33	1.155	2	4.50	0.707
Acc Firms	3	2.00	1.000	3	2.33	1.155	2	2.50	0.707
Prof Body	3	2.33	0.577	3	2.67	0.577	2	1.50	0.707
Training Prov	3	2.00	1.000	3	2.00	1.000	2	1.50	0.707
Other	1	2.00	0.000	1	2.00	0.000	0		0.000

Panel B

	Colombia			IPAR (Russia)			RCA (Russia)			CNDCEC (Italy)		
	Num	Mean	SD	Num	Mean	SD	Num	Mean	SD	Num	Mean	SD
University	10	4.50	0.707	6	3.33	0.816	2	4.50	0.707	79	3.42	0.856
Acc Firms	10	1.60	0.516	6	2.17	0.983	2	2.50	0.707	79	2.18	0.712
Prof Body	10	1.40	0.516	6	1.17	0.408	2	1.50	0.707	79	2.37	0.719
Training Prov	10	1.40	0.516	6	1.00	0.000	2	1.50	0.707	79	1.18	0.384
Other	5	2.00	0.000	0		0.000	2	1.50	0.707	5	2.00	0.000

Note: The means represent the percentage taught: 1=0%, 2=1%-25%, 3=26%-50%, 4=51%-75%, 5=76%-100%

Table 2.4: Global & Italian Academics- IES 3 Professional Skills Modules

	Global							Italian						
	Teach this topic			Number of modules				Teach this topic			Number of modules			
	Num	Yes	%	Num	Mea	SD	N/K	Num	Yes	%	Num	Mea	SD	N/K
Intellectual skills	30	25	81	17	3.35	1.36	4	80	47	59	22	2.36	1.25	26
Personal skills	30	20	65	14	2.71	1.43	4	80	57	71	10	2.20	1.22	34
Interpersonal and	30	22	71	15	2.80	1.37	5	80	25	31	17	2.35	1.36	30
Technical and functional	30	23	74	16	3.31	1.25	3	80	57	71	37	2.54	1.01	20
Organisational and	30	17	55	13	2.85	1.06	4	80	25	29	26	2.15	0.96	26

Note: 1=1 module; 2=2/3 modules; 3=4-6 modules; 4=7-12 modules; 5=13+ modules

Table 2.5: Global & Italian Academics- Teaching methods for IES 3

	Global				Italian			
	Num	Mean	SD	Not used	Num	Mean	SD	Not used
Lectures	28	1.61	0.994	1	72	2.33	1.384	4
Tutorials/workshops	28	1.93	0.979	0	65	2.63	1.084	8
Case studies	27	2.30	1.137	1	67	2.42	1.208	7
Role play	20	2.80	1.281	6	39	3.38	1.498	30
IT packages/ simulations	21	2.52	1.078	4	49	3.33	1.281	19
Seminars/ External Speakers	23	2.74	0.915	3	66	2.67	1.013	7
Presentations by students	28	2.79	1.197	1	65	3.26	1.290	7
Distance learning	21	2.67	1.354	4	35	3.63	1.395	32
Essays/ Report Writing	27	2.19	1.039	1	51	3.27	1.201	16
Groupwork	28	2.11	1.166	1	59	3.07	1.363	11
Q14 Assessed	29	2.00	1.102	0	71	2.79	1.145	2

Note: mean is a Likert scale where 1=great extent and 5 = very little

Table 2.6: Global & Italian Academics- Where skills are learnt for IES 3

Panel A

	ACCA (Uganda)			ICPAU (Uganda)			AICPA (US)		
	Num	Mean	SD	Num	Mean	SD	Num	Mean	SD
University	3	2.33	1.155	3	2.33	1.155	2	1.50	0.707
Acc Firms	3	2.00	1.000	3	2.00	1.000	2	3.00	2.828
Prof Body	3	1.67	0.577	3	2.33	0.577	2	1.50	0.707
Training Prov	3	2.33	0.577	3	2.33	0.577	2	1.00	0.000
Other	2	2.00	0.000	2	2.00	0.000	0		0.000

Panel B

	Colombia			IPAR (Russia)			RCA (Russia)			CNDCEC (Italy)		
	Num	Mean	SD	Num	Mean	SD	Num	Mean	SD	Num	Mean	SD
University	10	4.00	1.155	7	3.14	1.676	3	1.33	0.577	74	3.03	0.950
Acc Firms	10	1.60	0.516	7	2.14	0.900	3	2.00	1.732	74	2.35	0.928
Prof Body	10	1.60	0.699	7	1.86	0.900	3	2.33	1.528	74	2.32	0.878
Training Prov	10	1.40	0.516	7	1.00	0.000	3	1.00	0.000	74	1.18	0.383
Other	4	2.25	0.500	0		0.000	1	4.00	0.000	5	2.00	0.000

Note: The means represent the percentage taught: 1=0%, 2=1%-25%, 3=26%-50%, 4=51%-75%, 5=76%-100%

Table 2.7: Global & Italian Academics- IES 4: Professional values, ethics and attitudes modules

	Global							Italian						
	Teach this topic			Number of modules				Teach this topic			Number of modules			
	Num	Yes	%	Num	Mean	SD	N/k	Num	Yes	%	Num	Mean	SD	N/k
Public Interest	30	17	57	12	2.58	1.165	3	80	15	19	14	1.79	0.893	29
Social Responsibility	30	19	63	14	2.86	1.512	2	80	33	41	27	1.41	0.572	21
Accountability	30	19	63	14	2.71	1.541	2	80	58	73	30	2.20	1.400	21
Continual improvement & lifelong learning	30	19	63	14	2.71	1.437	4	80	17	21	6	1.67	0.516	27
Reliability	30	19	63	12	2.67	1.614	3	80	22	28	9	1.33	0.500	29
Responsibility	30	20	67	14	3.00	1.468	3	80	29	36	10	1.80	0.789	33
Timeliness	30	17	57	13	3.08	1.498	4	80	18	23	7	2.00	1.000	31
Courtesy and respect	30	17	57	14	2.93	1.542	4	80	15	19	4	1.50	0.577	34
Professional behaviour	30	19	63	15	2.73	1.534	2	80	26	33	13	1.85	0.899	28
Compliance with technical standards	30	19	63	14	2.79	1.424	1	80	36	45	21	2.05	0.921	19
Independence	30	18	60	14	2.50	1.345	2	80	17	21	10	1.80	0.632	30
Scepticism	30	8	27	9	2.44	1.590	6	80	12	15	3	1.67	0.577	35
Whistle blowing	30	13	43	12	2.33	1.497	3	80	5	6	1	2.00	0.000	38
IFAC codes of ethics	30	9	30	10	1.90	0.876	3	80	5	6	8	1.25	0.463	28
Compliance with ethical codes	30	17	57	14	2.14	1.167	1	80	13	16	16	1.38	0.500	28
The nature of ethics	30	14	47	11	2.09	0.831	2	80	8	10	14	1.50	0.519	26

Note: 1=1 module; 2=2/3 modules; 3=4-6 modules; 4=7-12 modules; 5=13+ modules

Table 2.8: Global & Italian Academics- Teaching methods for IES 4

	Global				Italian			
	Num	Mean	SD	Not used	Num	Mean	SD	Not used
Lectures	26	1.50	1.140	0	68	2.16	1.205	5
Tutorials/workshops	24	1.92	0.974	0	57	2.49	1.120	13
Case studies	22	2.36	1.093	3	57	2.77	1.296	9
Role play	18	2.89	1.278	5	33	3.52	1.544	31
IT packages/ simulations	16	2.88	1.088	5	30	3.77	1.305	35
Seminars/ External Speakers	19	2.63	0.955	4	56	2.86	1.151	9
Presentations by students	22	2.55	1.057	3	49	3.41	1.398	18
Distance learning	17	2.59	1.372	5	26	4.15	1.255	37
Essays/ Report Writing	22	2.23	1.110	2	40	3.38	1.353	21
Groupwork	25	2.16	1.179	1	52	3.19	1.314	14
Q18 Assessed	25	2.12	1.092	1	58	3.14	1.249	12

Note: Note: mean is a Likert scale where 1=great extent and 5 = very little

Table 2.9: Global & Italian Academics- Where values are learnt for IES 4

Panel A

	ACCA (Uganda)			ICPAU (Uganda)			AICPA (US)		
	Num	Mean	SD	Num	Mean	SD	Num	Mean	SD
University	3	2.00	1.000	3	2.00	1.000	2	2.50	2.121
Acc Firms	3	2.33	1.155	3	2.33	1.155	2	2.00	1.414
Prof Body	3	2.00	1.000	3	2.67	0.577	2	2.50	0.707
Training Prov	3	2.00	1.000	3	2.00	1.000	2	2.00	1.414
Other	2	1.50	0.707	2	1.50	0.707	2	1.00	0.000

Panel B

	Colombia			IPAR (Russia)			RCA (Russia)			CNDCEC (Italy)		
	Num	Mean	SD	Num	Mean	SD	Num	Mean	SD	Num	Mean	SD
University	10	4.00	1.157	6	3.67	1.633	1	1.00		69	3.04	0.977
Acc Firms	10	1.60	0.516	6	2.17	0.983	1	1.00		69	2.32	0.947
Prof Body	10	1.60	0.966	6	1.33	0.516	1	2.00		69	2.57	1.036
Training Prov	10	1.40	0.516	6	1.17	0.408	1	1.00		69	1.17	0.513
Other	5	2.20	0.447	0		0.000	0	1.00		5	2.00	0.000

Note: The means represent the percentage taught: 1=0%, 2=1%-25%, 3=26%-50%, 4=51%-75%, 5=76%-100%

Table 3.1: UK Professional Firms- In-house teaching of IES 2

	Num	Mean	SD	Not taught
Financial accounting & reporting	24	1.79	1.318	1
Knowledge of IFRS	23	2.04	1.296	2
Knowledge of GAAP	24	1.88	1.227	1
Management accounting & control	23	2.61	1.373	2
Taxation	23	2.61	1.234	2
Business and commercial law	21	3.43	1.248	3
Audit and assurance	24	1.58	1.213	1
Knowledge of auditing standards	24	1.79	1.215	1
Finance and financial management	22	2.64	1.432	3
Economics	21	3.10	1.261	4
Business environment	22	2.59	1.098	3
Corporate governance	24	2.58	1.139	1
Financial markets	22	2.95	1.090	3
Quantitative methods	23	2.91	1.379	2
Organisational behaviour	21	2.95	1.244	4
Management and strategic decision making	22	3.36	1.217	3
Marketing	21	3.48	1.327	3
International business and globalisation	22	2.86	1.207	3
General knowledge of IT	22	2.59	1.221	3
IT control knowledge	22	2.50	1.300	3
Practical IT control knowledge	22	2.68	1.211	3
Practical experience using IT	23	2.52	1.473	2
Management design /evaluation IT systems	22	2.64	1.465	3

Note: mean is a Likert scale where 1=great extent and 5 = very little

Table 3.2: UK Professional Firms- Methods used in-house

	Num	Mean	SD	Not used
a. Case Studies	23	2.35	1.152	2
b. Role Play	23	2.74	1.356	2
c. Small groups	24	2.21	1.285	1
d. IT packages/ simulations	23	2.30	1.259	2
e. Seminars/ External Speakers	24	2.75	1.189	1
f. Presentations by trainees	24	2.79	1.351	1
g. Training Manual	24	2.71	1.301	1
Are they assessed?	20	1.40	0.503	1

Note: mean is a Likert scale where 1=great extent and 5 = very little

Table 3.3: UK Professional Firms- Where IES 2 knowledge is taught

	ACCA			CIMA			ICAEW			ICAI (Ireland)			ICAS		
	Num	Mean	SD	Num	Mean	SD	Num	Mean	SD	Num	Mean	SD	Num	Mean	SD
University	7	2.29	0.756	5	1.80	0.447	15	1.73	0.704	7	1.43	0.535	10	1.60	0.516
Acc Firms	7	2.57	0.787	5	2.80	0.837	15	2.87	0.743	7	3.00	0.816	10	2.90	0.994
Prof Body	7	2.14	0.690	5	2.80	1.304	15	1.73	0.704	7	2.57	0.535	10	2.00	0.667
Training Prov	7	2.43	1.134	5	1.40	0.548	15	2.53	0.915	7	1.86	1.069	10	2.40	1.350
Other	1	2.00	0.000	0		0.000	0		0.000	0		0.000	0		0.000

Note: The means represent the percentage taught: 1=0%, 2=1%-25%, 3=26%-50%, 4=51%-75%, 5=76%-100%

Table 3.4: UK Professional Firms- In-house teaching of IES 3

	Num	Mean	SD	Not taught
Intellectual skills	24	2.33	1.204	1
Personal skills	23	1.96	0.928	2
Interpersonal and communication skills	23	2.00	1.206	2
Technical and functional skills	24	2.08	1.213	1
Organisational and business skills	23	2.26	1.214	2

Note: mean is a Likert scale where 1=great extent and 5 = very little

Table 3.5: UK Professional Firms- Methods used to teach IES 3

	Num	Mean	SD	Not used
a. Case Studies	23	2.43	1.161	2
b. Role Play	22	2.32	1.323	3
c. Small groups	23	2.09	1.203	2
d. IT packages/ simulations	22	2.73	1.202	2
e. Seminars/ External Speakers	24	3.17	1.308	1
f. Presentations by trainees	24	2.79	1.285	1
g. Training Manual	23	2.96	1.296	2
Are they assessed?	20	1.60	0.598	2

Note: mean is a Likert scale where 1=great extent and 5 = very little

Table 3.6: UK Professional Firms- Where IES 3 skills are taught

	ACCA			CIMA			ICAEW			ICAI (Ireland)			ICAS		
	Num	Mean	SD	Num	Mean	SD	Num	Mean	SD	Num	Mean	SD	Num	Mean	SD
University	7	1.86	0.690	5	1.60	0.548	13	1.77	0.725	8	1.30	0.483	9	1.56	0.527
Acc Firms	7	4.14	1.215	5	4.40	1.342	13	4.15	0.801	8	3.80	1.476	9	4.22	1.394
Prof Body	7	1.86	0.690	5	1.80	1.304	13	1.62	0.650	8	1.80	0.789	9	1.56	0.527
Training Prov	7	1.57	0.535	5	1.20	0.447	13	1.46	0.519	8	1.70	0.823	9	1.33	0.500
Other	1	2.00	0.000	0		0.000	0		0.000	0		0.000	0		0.000.

Note: The means represent the percentage taught: 1=0%, 2=1%-25%, 3=26%-50%, 4=51%-75%, 5=76%-100%

Table 3.7: UK Professional Firms-In-house teaching of IES 4

	Num	Mean	SD	Not taught
Public Interest	21	2.43	1.207	3
Social Responsibility	21	2.48	1.167	3
Accountability	21	2.14	1.315	1
Continual improvement & lifelong learning	22	1.95	1.397	3
Reliability	21	2.19	1.289	3
Responsibility	21	1.95	1.284	1
Timeliness	22	1.95	1.253	3
Courtesy and respect	21	1.95	1.284	2
Professional behaviour	22	1.82	1.259	2
Compliance with technical standards	22	1.73	1.241	2
Independence	22	1.41	1.182	2
Scepticism	22	1.68	1.211	2
Whistle blowing	21	2.10	1.338	3
IFAC codes of ethics	22	2.14	1.283	2
Compliance with ethical codes	22	1.86	1.125	2
The nature of ethics	21	2.14	1.236	3

Note: mean is a Likert scale where 1=great extent and 5 = very little

Table 3.8: UK Professional Firms-Methods used for teaching IES 4

	Num	Mean	SD	Not used/No
Case studies	22	2.36	1.255	2
Role play	21	2.33	1.317	3
Small groups	22	2.36	1.399	2
Lectures	21	2.81	1.401	3
IT packages/ simulations	21	2.24	1.446	3
Seminars/ External speakers	23	3.30	1.363	1
Presentations by trainees	21	3.10	1.446	3
Training Manual	23	2.57	1.161	1
Are they assessed	22	1.36	0.492	0

Note: mean is a Likert scale where 1=great extent and 5 = very little

Table 3.9: UK Professional Firms- Where IES 4 values are taught

	ACCA			CIMA			ICAEW			ICAI (Ireland)			ICAS		
	Num	Mean	SD	Num	Mean	SD	Num	Mean	SD	Num	Mean	SD	Num	Mean	SD
University	7	1.86	0.690	5	1.60	0.548	13	1.77	0.832	8	1.63	0.518	10	1.80	0.422
Acc Firms	7	4.00	1.414	5	4.20	1.304	13	4.15	0.899	8	4.25	0.707	10	4.40	0.699
Prof Body	7	1.71	0.756	5	2.00	1.225	13	1.46	0.660	8	1.88	0.641	10	1.80	0.632
Training Prov	7	1.57	0.535	5	1.40	0.548	13	1.69	0.751	8	1.38	0.518	10	1.70	0.675
Other	1		0.000	0		0.000	0		0.000	0		0.000	0	1.00	0.000

Note: The means represent the percentage taught: 1=0%, 2=1%-25%, 3=26%-50%, 4=51%-75%, 5=76%-100%

Table 4.1: Global & Italian Professional Firms- In house teaching of IES 2

	Global				Italian			
	Num	Mean	SD	Not taught	Num	Mean	SD	Not taught
Financial accounting & reporting	15	2.13	0.990	1	19	1.68	1.003	0
Knowledge of IFRS	15	2.73	1.100	1	19	2.63	1.300	0
Knowledge of GAAP	15	2.67	1.175	1	19	1.84	1.015	0
Management accounting & control	15	2.67	1.234	0	18	3.11	1.491	0
Taxation	17	2.82	1.131	0	19	2.21	1.512	0
Business and commercial law	17	3.24	1.033	0	17	2.18	0.951	2
Audit and assurance	17	2.35	1.320	0	19	2.11	1.449	0
Knowledge of auditing standards	17	2.47	1.231	0	19	2.16	1.500	0
Finance and financial management	16	2.63	1.310	0	17	2.65	0.862	2
Economics	17	3.88	0.993	0	14	3.07	0.730	5
Business environment	17	2.88	1.111	0	13	3.31	1.032	6
Corporate governance	16	3.00	1.265	1	18	3.00	1.237	1
Financial markets	16	3.25	1.000	1	15	3.33	0.976	4
Quantitative methods	16	3.56	1.209	1	16	3.69	1.138	3
Organisational behaviour	15	3.13	1.060	2	14	2.79	1.251	4
Management and strategic decision making	15	2.93	1.163	2	15	2.87	1.060	4
Marketing	16	3.75	1.125	1	13	3.77	1.235	6
International business and globalisation	16	3.44	1.031	1	15	3.80	1.207	4
General knowledge of IT	16	2.81	1.167	1	16	3.56	1.209	3
IT control knowledge	16	3.13	1.088	1	18	3.94	1.110	1
Practical IT control knowledge	16	3.38	1.088	1	17	3.71	1.105	2
Practical experience using IT	17	3.47	1.125	0	16	3.63	1.204	3
Management design /evaluation IT systems	14	3.93	0.829	3	13	3.92	1.256	6

Note: 1= to a great extent and 5 = very little

Table 4.2: Global & Italian Professional Firms- Methods of in house teaching of IES 3

	Global				Italian			
	Num	Mean	SD	Not used	Num	Mean	SD	Not used
a. Case Studies	15	2.80	1.424	2	17	2.12	1.219	2
b. Role Play	14	3.14	1.351	2	14	3.21	1.251	5
c. Small groups	15	2.80	1.207	0	16	2.94	1.436	2
d. IT packages/ simulations	13	3.38	0.961	3	11	3.18	1.328	8
e. Seminars/ External Speakers	13	2.38	0.961	3	15	3.07	1.100	4
f. Presentations by trainees	15	2.47	1.187	2	14	2.64	1.216	5
g. Training Manual	15	2.60	1.298	1	17	1.82	0.809	2
Are they assessed	12	1.50	0.674	2	15	1.13	0.516	1

Note: mean is a Likert scale where 1=great extent and 5 = very little

Table 4.3: Global and Italian Professional Firms- Where knowledge is learnt

	ACCA (Uganda & Italy)			ICPAU (Uganda)			ICAI (India)			CIMA (Uganda)			CNDCEC (Italy)		
	Num	Mean	SD	Num	Mean	SD	Num	Mean	SD	Num	Mean	SD	Num	Mean	SD
University	6	2.50	1.761	5	2.60	1.140	1	2.00		1	3.00		19	2.68	0.671
Acc Firms	6	2.67	1.211	5	2.40	0.548	1	4.00		1	4.00		19	2.95	0.911
Prof Body	6	2.33	1.033	5	3.00	0.707	1	2.00		1	1.00		19	2.32	0.820
Training Prov	6	1.67	0.516	5	1.80	0.447	1	2.00		1	5.00		19	1.53	0.772
Other	6	1.17	0.983	2	2.00	0.000	0			1	2.00		19	1.05	0.229

Note: The means represent the percentage taught: 1=0%, 2=1%-25%, 3=26%-50%, 4=51%-75%, 5=76%-100%

Table 4.4: Global & Italian Professional Firms- In house teaching of IES 3

	Global				Italian			
	Num	Mean	SD	Not taught	Num	Mean	SD	Not taught
Intellectual skills	16	2.19	1.109	1	18	1.94	0.873	0
Personal skills	17	2.18	1.015	0	18	2.17	0.857	0
Interpersonal and communication	17	2.24	0.903	0	18	2.22	0.943	0
Technical and functional skills	17	2.35	1.222	0	18	1.83	0.707	0
Organisational and business skills	17	2.59	1.121	0	17	2.94	1.088	0

Note: mean is a Likert scale where 1=great extent and 5 = very little

Table 4.5: Global & Italian Professional Firms- Methods of in house teaching IES 3

	Global				Italian			
	Num	Mean	SD	Not used	Num	Mean	SD	Not used
a. Case Studies	14	2.57	1.016	2	17	1.82	0.728	1
b. Role Play	15	2.87	1.302	1	14	3.14	1.351	4
c. Small groups	14	2.86	1.099	2	16	2.50	1.211	1
d. IT packages/ simulations	12	2.83	0.835	4	12	3.17	1.467	4
e. Seminars/ External Speakers	15	2.13	0.990	2	15	2.87	1.356	3
f. Presentations by trainees	15	2.67	1.291	2	13	2.31	1.109	5
g. Training Manual	16	2.19	1.109	0	17	1.94	1.029	1
Are they assessed	12	1.67	0.778	2	17	1.29	0.686	0

Note: mean is a Likert scale where 1=great extent and 5 = very little

Table 4.6: Global and Italian Professional Firms- Where skills are taught

	ACCA (Uganda & Italy)			ICPAU (Uganda)			ICAI (India)			CIMA (Uganda)			CNDCEC (Italy)		
	Num	Mean	SD	Num	Mean	SD	Num	Mean	SD	Num	Mean	SD	Num	Mean	SD
University	6	2.83	1.835	3	2.33	1.155	2	2.00	0.000	1	1.00		18	2.44	0.616
Acc Firms	6	2.50	1.378	3	2.00	0.000	2	3.50	0.707	1	3.00		18	2.78	0.943
Prof Body	6	2.00	1.549	3	3.33	1.528	2	2.00	0.000	1	3.00		18	2.61	0.850
Training Prov	6	1.33	0.516	3	2.00	1.000	2	2.00	0.000	1	2.00		18	1.50	0.618
Other	4	1.50	0.577	0					0.000	1	2.00	0.000	18	1.06	0.236

Note: The means represent the percentage taught: 1=0%, 2=1%-25%, 3=26%-50%, 4=51%-75%, 5=76%-100%

Panel 4.7: Global & Italian Professional Firms- In house teaching of IES 4

	Global				Italian			
	Num	Mean	SD	Not taught	Num	Mean	SD	Not taught
Public Interest	17	2.41	1.176	0	17	2.59	1.278	1
Social Responsibility	17	2.35	1.057	0	17	2.71	1.263	1
Accountability	16	2.06	1.181	0	16	2.19	1.223	2
Continual improvement & lifelong learning	17	2.29	1.213	0	18	2.17	1.249	0
Reliability	17	2.24	0.831	0	18	1.89	1.323	0
Responsibility	17	2.12	0.857	0	18	1.50	1.043	0
Timeliness	17	2.18	0.951	0	18	2.39	1.092	0
Courtesy and respect	17	2.00	0.866	0	18	1.83	1.150	0
Professional behaviour	17	1.76	0.903	0	18	1.67	0.970	0
Compliance with technical standards	17	1.82	0.883	0	18	1.67	1.085	0
Independence	17	1.88	0.928	0	18	1.56	1.042	0
Scepticism	17	2.53	1.125	0	18	1.61	1.037	0
Whistle blowing	16	2.88	1.310	1	18	3.11	1.367	0
IFAC codes of ethics	16	2.50	1.414	1	15	2.60	1.352	2
Compliance with ethical codes	17	2.12	1.269	0	17	2.12	1.054	1
The nature of ethics	17	2.29	1.404	0	17	2.12	1.054	1

Note: mean is a Likert scale where 1=great extent and 5 = very little

Table 4.8: Global & Italian Professional Firms- Methods of teaching IES 4

	Global				Italian			
	Num	Mean	SD	Not used/No	Num	Mean	SD	Not used/No
Case studies	13	2.46	1.198	2	15	2.27	1.486	1
Role play	12	2.58	1.311	3	12	3.33	1.557	4
Small groups	13	2.85	1.345	2	14	2.71	1.326	2
Lectures	13	2.38	1.121	2	9	2.67	0.707	0
IT packages/ simulations	12	2.92	1.165	4	11	3.09	1.221	4
Seminars/ External speakers	12	1.92	1.084	2	13	2.54	0.660	3
Presentations by trainees	14	2.86	1.292	2	13	2.62	1.261	3
Training Manual	12	2.42	1.311	3	15	1.87	1.060	2
Are they assessed	9	1.67	0.707	0	15	1.13	0.516	0

Note: mean is a Likert scale where 1=great extent and 5 = very little

Table 4.9: Global and Italian Professional Firms- Where values are taught

	ACCA (Uganda & Italy)			ICPAU (Uganda)			ICAI (India)			CIMA (Uganda)			CNDCEC (Italy)		
	Num	Mean	SD	Num	Mean	SD	Num	Mean	SD	Num	Mean	SD	Num	Mean	SD
University	5	2.40	2.510	2	1.00	1.414	2	2.50	0.707	1	5.00		17	2.29	0.849
Acc Firms	4	2.50	1.291	2	2.00	0.000	2	3.00	0.000	1	0.00		17	5.41	11.533
Prof Body	4	2.75	1.708	2	4.00	1.414	2	2.00	0.000	1	3.00		17	3.82	4.305
Training Prov	4	1.25	0.957	2	1.50	2.121	2	1.50	0.707	1	3.00		17	1.71	1.105
Other	4	.75	0.957	0		0.000	2	1.00	1.414	1	2.00	0.000	17	1.29	0.985

Note: The means represent the percentage taught: 1=0%, 2=1%-25%, 3=26%-50%, 4=51%-75%, 5=76%-100%

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