



WIRTSCHAFTSPRÜFERKAMMER

Körperschaft des
öffentlichen Rechts

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4. Oktober 2013

Stellungnahme zu Strategie und Arbeitsprogramm des IAESB 2014 bis 2016

Die Wirtschaftsprüferkammer hat mit Schreiben vom **30. September 2013** gegenüber dem International Accounting Education Standards Board (IAESB) der IFAC zu dessen Strategie und Arbeitsprogramm für die Zeit von 2014 bis 2016 wie nachfolgend wiedergegeben Stellung genommen:

We are pleased to take this opportunity to participate in the above-mentioned invitation to comment on the 2014 – 2016 IAESB Strategy and Work Plan.

We agree with the IAESB's proposed strategy focus:

- a) Completing the revision of existing and assessing the need for future IESs,
- b) Engaging stakeholders to promote the adoption and endorsement of the revised IESs,
and
- c) Supporting and providing guidance to facilitate the implementation of the revised IESs.

Of course it is always important to assess the need to develop additional standards in professional accounting education. We nevertheless want to point out that we cannot see any such need, at least for the moment and the next years.

The substantive revision and redrafting of the eight IESs has been – and still is – an enormous achievement of the IAESB. IFAC members should now be given time to make themselves familiar with the revised standards. We therefore encourage the IAESB to focus much of the 2014-2016 work plan on developing guidance to support the implementation of the revised IESs. A revision of IEPs and IEIPs to align them with the revised IESs will contribute to this support.

We hope that our remarks will support the adoption of the IAESB 2014-2016 work plan, and we would be delighted to answer any questions you may have.