



COMPARISON OF 2015 REVISED INTERNATIONAL ACCOUNTING EDUCATION STANDARDS (IESs) WITH 2010 PRONOUNCEMENTS

Assoc. Prof. Dr. Filiz Angay Kutluk
Akdeniz University, Faculty of Applied Sciences
Department of Banking and Finance, Antalya- Turkey
angay@akdeniz.edu.tr

Assoc. Prof. Dr. Adnan Dönmez (Corresponding Author)
Akdeniz University, Faculty of Economics and Administrative Sciences
Department of Business Administration, Antalya- Turkey
adonmez@akdeniz.edu.tr

Abstract

Public trust can be built by reliable financial knowledge and well educated and ethically acting accountants in accounting World. The International Accounting Education Standards Board (IAESB) establishes standards in Professional accounting education area and enhances education by developing and implementing International Education standards (IES). These standards help the competence of the global accounting profession to be increased and public trust to be strengthened. IAESB issued eight IESs that prescribing requirements for entry to professional accounting education programs, initial professional development of aspiring professional accountants and continuing professional development of professional accountants. In 2015 IAESB revised the standards which superseded the 2010 Handbook of International Education Pronouncements. In this study, the revised IESs are briefly compared in the scopes of Handbook of International Education Pronouncements 2010 and 2015.

Keywords: Accounting education, International Accounting Education Standards (IES), accounting profession.

INTRODUCTION

Accounting profession has been influenced by the requirements of the changing world and developments in accounting field. Accounting professionals should be well educated and keep themselves up to date with the latest developments to adopt the changes. Public trust can be built by reliable financial knowledge and well educated and ethically acting accountants in accounting World. International Federation of Accountants (IFAC), which is founded in 1977, is the global organization for the accountancy profession that serves the public interest by contributing the development of high-quality international standards and promoting to adoption and implementation of them and aims that "the accountancy profession be recognized as essential to develop strong and sustainable organizations and economies" (ifac.org, 2017a, 2017b). Reliable, ethical and well educated accounting professionals have important tasks on the process of disclosing reliable financial knowledge (Uyar, 2008: 80).

The International Accounting Education Standards Board (IAESB), a sub foundation of IFAC, establishes standards in Professional accounting education area and enhances education by developing and implementing International Education Standards (IES) which help the competence of the global accounting profession to be increased and public trust to be strengthened (iaesb.org, 2017). IAESB issued eight IESs that prescribing requirements for entry to professional accounting education programs, initial professional development of aspiring professional accountants and continuing professional development of professional accountants.



Before IAESB's pronouncements of IESs, IFAC pronounced International Accounting Education Guidelines (IAEG) that stated of Professional Accounting Education Programme components in 1982 (Crawford, Helliard, Monk and Veneziani, 2014: 70). When newly constituted IAESB issued IESs 1-6 in 2003, these IAEGs were replaced by them. Then IES 7 and IES 8 were issued in 2004 (effective from 01.01.2006) and in 2006 (effective from 01.01.2008) respectively.

The Handbook of International Education Pronouncements, 2009, gives background information about the development of International Education Standards (IESs) for Professional Accountants, describes the scope of issues covered within the IESs (Handbook, 2009:37). Handbook 2010 replaces the 2009 edition of the Handbook of International Education Pronouncements (Handbook 2010:3). The Handbook, 2010 has been updated to include the new Framework document, a revised glossary that includes new terms from the Framework, and minor editorial corrections.

The Handbook of International Education Pronouncements, 2014 (Handbook, 2014) replaces 2010 edition of the *Handbook of International Education Pronouncements*. Some of the reasons that IAESB approved a project in October 2009 meeting to revise and redraft all 8 IESs were to improve clarity and to "clarify issues resulting from changes in the environment of accounting education and the experience gained from implementation of the Standards by IFAC member bodies" (Handbook 2014: 4).

One of the more significant changes to the Handbook 2014 (Handbook 2014: 3) is the addition of a new section that includes the newly revised IESs that have been approved by the IAESB, but are not effective at the time of the Handbook's release. The 2015 Education Handbook (Handbook, 2015) replaces the 2014 edition and contains the newly revised and redrafted International Education Standards (IES) 1-6, the re-drafted IES 7, *Continuing Professional Development* (2014), IES 8, *Competence Requirements for Audit Professionals* (2008), and the revised *Framework for International Education Standards for Professional Accountants and Aspiring Professional Accountants*.

The scopes of the standards can be explained briefly as follows (Handbook of International Education Pronouncements, 2015):

IES 1- *Entry Requirements to Professional Accounting Education Programs* (effective from July 1, 2014) is about entry level requirements for entry to professional accounting education programs.

IES 2- *Initial Professional Development – Technical Competence* (effective from July 1, 2015) is about learning outcomes for technical competence.

IES 3- *Initial Professional Development – Professional Skills* (effective from July 1, 2015) is about learning outcomes for professional skills.

IES 4- *Initial Professional Development – Professional Values Ethics, and Attitudes* (effective from July 1, 2014) is about the learning outcomes for professional values, ethics, and attitudes.

IES 5- *Initial Professional Development – Practical Experience* (effective from July 1, 2015) is about the practical experience required that candidate professional accountants need to demonstrate by the end of Initial Professional Development.

IES 6- *Initial Professional Development – Assessment of Professional Competence* (effective from July 1, 2015) is about the requirements for the assessment of professional competence that candidate professional accountants need to be achieved by the end of Initial Professional Development.

IES 7- *Continuing Professional Development* (effective from July 1, 2014) is about "the continuing professional development required for professional accountants to develop and maintain the professional competence necessary to provide high quality services to clients, employers, and other stakeholders, and thereby to strengthen public trust in the profession"(p.88).

IES 8- *Competence Requirements for Audit Professionals* (effective from July 1, 2008) "prescribes competence requirements for audit professionals, including those working in specific environments and industries" (p. 101).



The aim of this study is to compare and examine the differences of the revised IESs. This study has focused especially on IES 2 Initial Professional Development – Technical Competence which explains learning outcomes.

METHOD

Scopes and main objectives of the IES 1, 3,4,5,6, and 7 of 2010 and 2015 editions are compared. Some highlighted statements are mentioned for both editions. Main requirements of *IES 2 Initial Professional Development – Technical Competence* are examined in both Handbook of International Education Pronouncements, 2010 and 2015. The differences are shortly stated at the end of the explanations of each IESs. IES 8 isn't included in this study because it isn't revised at the time of the Handbook 2015's release.

FINDINGS

The scopes and some highlighted statements of each IESs are examined under the title:

IES 1 Entry Requirements to Professional Accounting Education Programs

2010 Edition

In the scope of 2010 edition which was effective from 1 January 2005, the minimum entry requirement "should be at least equivalent to that for admission into a recognized university degree program or its equivalent" (Handbook, 2010: 35, par.6). It also says that the starting point of professional accounting education program can vary, for instance, "work experience or mature students, candidates joining the program recognize part way through their career" may be recognized by some programs (p.36, par. 9). The entry level should be sufficiently high to assure that an individual will be supposedly successful in professional accounting education program (par. 10). For the length of degree programs, it is noted that the Bologna Declaration signed in 1999 supported to adopt undergraduate and graduate degrees where undergraduate degree should be at least three years to complete (p. 36).

2015 Edition

In 2015 edition which was effective from 1 July 2015, the IES explains about flexible access allowing principle for professional accounting education programs under the auspices of an IFAC member body "while ensuring that aspiring professional accountants have a reasonable chance of successful completion of professional accounting education programs" (Handbook, 2015: 26, par.3). It is stated that educational entry requirements shall be specified by IFAC member bodies for professional accounting education programs "which allow only to those with reasonable chance of successfully completing the program, while not representing excessive barriers to entry" and the rationale for the principles to be used when setting educational entry requirements should be explained (p. 27, par.8-9). In explanatory material of this IES it is stated that "when setting entry requirements, the IFAC member body may consider whether they are appropriate in each case, and are neither excessive nor trivial" (p. 30, A8). The purpose of avoiding excessive barriers is to allow access flexibility to professional accounting education programs, "not to dilute standards either of professional accounting education programs themselves or of the accounting profession; rather there is a range of entry and exit routes.

It can be said that 2015 edition allows flexible access but also underlies the requirements to successfully complete the program.

IES 2- Initial Professional Development – Technical Competence

Scope of 2010 Edition

According to the 2010 Edition, IES 2 "prescribes the knowledge content of professional accounting education programs that candidates need to acquire to qualify as professional accountants (Handbook, 2010: 39)". The aim of this IES is to ensure that candidates acquire enough advanced



professional accountancy knowledge to be able to function as competent professional accountants in a complex and changing environment.

Scope of 2015 Edition

According to the 2015 Edition, IES 2 "prescribes the learning outcomes for technical competence that aspiring professional accountants are required to achieve by the end of Initial Professional Development (Handbook, 2015: 33)".

Technical Competence is defined as the ability to apply professional knowledge to perform a role to a defined standard. IES 2 specifies the competence areas and learning outcomes that describe the technical competence required of aspiring professional accountants by the end of IPD. Competence area is described as "a category for which a set of related learning outcomes can be specified". Learning outcomes "establish the content and the depth of knowledge, understanding, and application required for each specified competence area" (Handbook, 2015:38).

The content of professional accounting education in 2010 Edition

The content should consist of (Handbook, 2010: 40,41);

- Accounting, finance and related knowledge;
- Organizational and business knowledge; and
- Information technology knowledge and competences.

Accounting, finance and related knowledge ensure the core technical basis essential to a successful career as a professional accountant. The topics may be different according to the sectors or locations. This part further integrates the knowledge, skills and professional values, ethics into the subject areas that all professional accountants need to study (p.43).

Organizational and business knowledge provides the context in which professional accountants work. A broad knowledge of business, government and not-for-profit organizations is necessary for professional accountants. This part provides prospective professional accountants equipped with knowledge of the environment in which employers and clients operate (p.43).

Information technology has turned the role of the professional accountant because of using information systems and exercising IT controls skills, and also playing an important role as part of a team in the evaluation, design and management of such systems.

The subject areas that should be included in the 'Accounting, finance and related knowledge' component

- Financial accounting and reporting
- Management accounting and control
- Taxation
- Business and commercial law
- Audit and assurance
- Finance and financial management
- Professional values and ethics

The subject areas that should be included in the 'Organizational and business knowledge' component

- Economics
- Business environment
- Corporate governance
- Business ethics
- Financial markets
- Quantitative methods
- Organizational behaviour
- Management and strategic decision making

- Marketing
- International business and globalization
The subject areas that should be included in the 'Information technology knowledge and competences' component
- General knowledge of IT
- IT control knowledge
- IT control competences
- IT user competences; and
- One of, or a mixture of, the competences of, the roles of manager, evaluator or designer of information systems.

Learning Outcomes for Technical Competence in 2015 Edition

Competence areas listed in Learning Outcomes for Technical Competence are as follows (Handbook, 2015: 34-37):

- Financial accounting and reporting
- Management accounting
- Finance and financial management
- Taxation
- Audit and assurance
- Governance, risk management and internal control
- Business laws and regulations
- Information technology
- Business and organizational environment
- Economics
- Business strategy and management

It is mentioned that the names of suggested courses or subjects may not be same to the name of the competence area or, the learning outcomes associated with one competence area may be achieved across more than one course or subject (p. 40).

Professional accountants operate in a rapidly-changing and complex environment; it may be necessary to update professional accounting education programs regularly. Changes in legislation, regulations, and standards relevant to professional accountants should be taken account and it may be reviewed three to five years, or more frequently when necessary (p. 41).

As it is seen the knowledge content of professional accounting education programs have developed in time.

IES 3- Initial Professional Development – Professional Skills

2010 Edition

In the scope of 2010 edition which was effective from 1 January 2005, this IES "prescribes the mix of skills that candidates require to qualify as professional accountants" (Handbook, 2010: 47, par.1). Professional accountant candidates should acquire the following skills (p. 48-49):

- *Intellectual skills* (knowledge, understanding, application, analysis, synthesis and evaluation).
- *Technical and functional skills* (numeracy and IT proficiency, decision modeling and risk analysis, measurement, reporting, compliance with legislative and regulatory requirements).
- *Personal skills* (relate to the attitudes and behavior of professional accountants such as self-management, initiative, ability to adopt to change, professional scepticism, etc.).
- *Interpersonal and communication skills* (enable a professional accountant to work with others for the common good of the organization, receive and transmit information, form reasoned judgments and make decisions effectively)
- *Organizational and business management skills* (such as Strategic planning, decision making, the ability to organize and delegate tasks, leadership, professional judgment and etc.).



2015 Edition

In 2015 edition which was effective from 1 July 2015, the IES "specifies the competence areas and learning outcomes that describe the professional skills required of aspiring professional accountants by the end of Initial Professional Development" (handbook 2015: 45, par.3). This IES 3, IES 2 and IES 4, together, "specify the competence areas and learning outcomes that describe the professional competence required of aspiring professional accountants by the end of IPD".

"Professional competence is the ability to perform a role to a defined standard" and it is the integration and application of technical competence, professional skills and professional values, ethics, and attitudes (p.48).

The competence areas of professional skills are (p. 48-49):

- *Intellectual* (the ability of a professional accountant to solve problems, to make decisions, and to exercise professional judgment).
- *Interpersonal and communication* (the ability of a professional accountant to work and interact effectively with others).
- *Personal* (personal attitudes and behavior of a professional accountant).
- *Organizational* (the ability of a professional accountant to work effectively with or within an organization to obtain the optimal results or outcomes from the people and resources available).

The 2015 edition specified intellectual, interpersonal, personal and organizational skills as competence areas.

IES 4- Initial Professional Development – Professional Values Ethics, and Attitudes

2010 Edition

In the scope of 2010 edition which was effective from 1 January 2005, this IES "prescribes the professional values, ethics and attitudes professional accountants should acquire during the education program leading to qualification" (handbook, 2010: 53, par. 1). It stated that professional accountants should have detailed perception of the "potential ethical implications of professional and managerial decisions" (par.3).

It is stated that the required values, ethics and attitudes of professional accountants should be in conformity with the IESBA (International Ethics Standards Board for Accountants) Code (p.54, par. 14).

The coverage of values and attitudes in education programs (p.54-55, par.15):

- The public interest and sensitivity to social responsibilities;
- Continual improvement and lifelong learning;
- Reliability, responsibility, timeliness, courtesy and respect;
- Laws and regulations.

2015 Edition

In 2015 edition which was effective from 1 July 2015, the IES "prescribes the learning outcomes for professional values, ethics, and attitudes that aspiring professional accountants are required to demonstrate by the end of Initial Professional Development (IPD)" (Handbook, 2015: 56, par.1). It integrates relevant ethical requirements of integrity, objectivity, professional competence and due care, confidentiality, and professional behaviour into professional accounting education and also "specifies the competence areas and learning outcomes that describe the professional values, ethics, and attitudes required of aspiring professional accountants by the end of IPD" (par. 4-5).

This IES requires that through professional accounting education programs, IFAC member bodies shall provide a framework of professional values, ethics, and attitudes for aspiring professional accountants to "exercise professional judgment and act in an ethical manner that is in the public interest" (p.57, par.9).

The competence areas are (p.57-58):

- *Professional skepticism and professional judgement*
- *Ethical principles* (such as knowledge and understanding of ethical concepts, particular ethical issues likely to be faced by all professional accountants, identify any apparent ethical implications and conflicts in their work or work environment and etc.-p.65)

- *Commitment to the public interest*

In IESBA 2016 (Handbook 2016) it is necessary that a professional accountant shall comply with the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behaviour. Both IAESB's 2010 and 2015 editions require to comply with IESBA ethics codes. In 2015 edition it is insisted and competence areas are identified.

IES 5- Initial Professional Development – Practical Experience

2010 Edition

In the scope of 2010 edition which was effective from 1 January 2005, this IES "prescribes the practical experience IFAC member bodies should require their members to obtain before qualification as professional accountants (Handbook, 2010: 59, par.1). It is stated that the "balance between practical experience and academic study or studying for professional qualifications may vary from one qualification to another"(par. 5).

Some of the statements are as follows: "The period of practical experience in performing the work of professional accountants should be a part of the pre-qualification program" and should be "a minimum of three years" (p.60, par.10-11). It is also stated that "a period of relevant graduate professional education ..may contribute no more than 12 months to the practical experience requirement".

"Experience leading to qualification as a professional accountant should be conducted under the direction of a mentor who is an experienced member of an IFAC member body" and it is stated that practical experience will be effective if the professional body or regulatory authority, the trainee, mentor and the employer work together Practical experience program should be "mutually beneficial to both the trainee and the employer and be developed together". The gained practical experience record should be reviewed periodically by the mentor (P.61, par.18-19).

2015 Edition

In 2015 edition which was effective from 1 July 2015, the IES prescribes the practical experience which "refers to workplace and other activities that are relevant to developing professional competence" required of aspiring professional accountants by the end of IPD (Handbook, 2015, par.1,3).

Aspiring professional accountants should demonstrate that they have gained "technical competence, professional skills, and professional values, ethics, and attitudes necessary for performing a role of a professional accountant" (p. 72, par. 12). IFAC member bodies should measure practical experience by using one of these three approaches (p. 72, par. 13):

- *Output-based* (such as measurement of learning outcomes achieved in accordance with a competency map or reviews of a research project or reflective essay, etc.-p.75).
- *Input base* (they have limitations; are based on time, for example, hours spent on relevant activities, or total duration of practical experience-p.76).
- *A combination of output-based and input-based approaches.*

Practical experience of aspiring professional accountants should be recorded in a consistent form prescribed by an IFAC member body and supported by verifiable evidence; the practical experience supervisor should undertake a periodic review of the records of practical experience (p. 73, par.18-19). "IFAC member bodies shall establish appropriate assessment activities to assess that sufficient practical experience has been completed by aspiring professional accountants" (par. 20).

As it is seen practical experience conditions and monitoring is very detailed in 2015 edition.

IES 6- Initial Professional Development – Assessment of Professional Competence

2010 Edition

In the scope of 2010 edition which was effective from 1 January 2005, this IES “prescribes the requirements for a final assessment of a candidate’s professional capabilities and competence before qualification” (Handbook, 2010: 65, par.1).

“The professional capabilities and competence of candidates should be formally assessed before the qualification of professional accountant is awarded” which should be carried out by an IFAC member body or the relevant regulatory authority with substantive input from an IFAC member body (p. 66, par. 11).

The assessment of professional capabilities and competence should require (p.66, par.12):

- Significant proportion of responses of candidates should be in recorded form;
- Be reliable and valid;
- Cover a sufficient amount of the whole range of professional knowledge, professional skills, and professional values, ethics and attitudes for the assessment to be reliable and valid;
- Be made as near as practicable to the end of the pre-qualification education program.

2015 Edition

In 2015 edition which was effective from 1 July 2015, the IES “prescribes the requirements for the assessment of professional competence of aspiring professional accountants that need to be achieved by the end of IPD (Handbook, 2015: 80, par.1).

Requirements

- *Formal Assessment of Professional Competence* (to formally assess whether aspiring professional accountants have achieved an appropriate level of professional competence by the end of IPD),
- *Principles of Assessment* (to design assessment activities that have high levels of reliability, validity, equity, transparency, and sufficiency within professional accounting education programs),
- *Verifiable Evidence* (to base the assessment of the professional competence of aspiring professional accountants on verifiable evidence).

In 2015 edition there are much explanations about assessment types, validity of assessment, ways to increase validity, ways to increase equity, ways to increase transparency, ways to design assessment activities increase sufficiency.

IES 7- Continuing Professional Development

2010 Edition

In the scope of 2010 edition which was effective from 1 January 2006, this IES “is based on the principle that it is the responsibility of the individual professional accountant to develop and maintain professional competence necessary to provide high quality services to clients, employers and other stakeholders” (Handbook, 2010: 70, par. 2).

Some highlighted statements are as follows:

- “Member bodies should promote the importance of continuous improvement of competence and a commitment to lifelong learning for all professional accountants (p.72, par.13).
 - Member bodies should facilitate access to CPD (Continuing Professional Development) opportunities and resources to assist professional accountants in meeting their responsibility for lifelong learning” (p.72, par.16).
 - “Member bodies should require all professional accountants to develop and maintain competence relevant and appropriate to their work and professional responsibilities” (p.72, par.18).
 - “Member bodies operating an input-based approach should require the professional accountant to (p.75, par.33)
- a-** Complete at least 120 hours or equivalent learning units of relevant professional development activity in each rolling three-year period, (60 hours or equivalent learning units should be verifiable),

- b- Complete at least 20 hours or equivalent learning units in each year,
- c- Track and measure learning activities to meet the above requirements".
- "Member bodies implementing an output-based approach should require the professional accountant to demonstrate the maintenance and development of relevant competence by periodically providing evidence that has been objectively verified by a competent source and measured using a valid competence assessment method "(p. 75, par. 36).
- "Member bodies should establish a systematic process to monitor whether professional accountants meet the CPD requirement and provide for appropriate sanctions for failure to meet the requirement, including failure to report or failure to develop and maintain competence" (p.76, par.42).

2015 Edition

In 2015 edition which was effective from 1 January 2014, the IES "prescribes the CPD required for professional accountants to develop and maintain the professional competence necessary to provide high quality services to clients, employers and other stakeholders and thereby strengthen public trust in the profession" (handbook, 2015: 88, par.1).

While most of the statements are similar to 2010 edition, 2015 edition is prepared more systematically and especially access to CPD (Continuing Professional Development) and mandatory CPD for all professional accountants topics are explained more detailed.

IES 8- Competence Requirements for Audit Professionals

This IES "prescribes competence requirements for audit professionals, including those working in specific environments and industries" (Handbook, 2010: 84; Handbook, 2015: 101).

This standard isn't included in this study because it isn't revised at the time of the Handbook 2015's release.

CONCLUSION

McPeak et al.(2012) state that there may be difficulties in developing globally applicable set of international accounting education standards because of differing cultures, languages, social and legal systems, but accounting educators can also help to meet this problem by some efforts such as researching the issues addressed by the IAESB and using IAESB standards in developing and evolving accounting education programs.

Accounting education should provide accounting candidates with technical knowledge and practice; therefore the education program should be continuously developed within the frame of certain standards (Yürekli and Gönen, 2015: 313). Gökten and Gökten (2016) evaluated the validity of International Accounting Standards with regards to Turkey and found that IES 1, 4, 5, 7 and 8 are completely valid, IES 2 and IES 6 are partially valid and IES 3 is not valid in Turkey. It is necessary to continue to comply the accounting education with the International Accounting Standards to educate competent and ethically acting accountants. Ethics should also be included in university curriculums to underlie ethical consciousness during undergraduate education because it is a productive period that the cognitive skills can be developed rapidly (Çubukçu, 2012: 114). Professional bodies should also offer opportunity for the members of accounting profession to reach the continuous professional education activities (Hacıüstemoğlu, 2009: 24).

As it is seen in the comparison of 2010 and 2015 edition of Handbook of International Education Pronouncements, the knowledge content of professional accounting education programs develop in time. It is revised to prescribe learning outcomes for technical competence. Also other standards are revised to more detailed and interpretive form and explained more systematically.



Universities should consider the education standards while designing or updating their accounting curriculum. Accounting member bodies should contribute to continuing development by offering constructive activities.

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