



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

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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 In 2015 IAESB revised the standards which superseded the 2010 Handbook of International Education Pronouncements.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.