



**The Japanese Institute of
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December 15, 2005

Technical Manager

International Accounting Education Standards Board

International Federation of Accountants

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**JICPA comments on Proposed International Education Practice Statement,
*Approaches to Developing and Maintaining Professional Values, Ethics and Attitudes***

The Japanese Institute of Certified Public Accountants ("we", "our", "us" or "JICPA") is pleased to comment on the Proposed International Education Practice Statement ("IEPS"), *Approaches to Developing and Maintaining Professional Values, Ethics and Attitudes.* Based on our review, we have comments on the following three matters that the International Accounting Education Standards Board ("IAESB") is particularly interested in:

1. Section 2 of the proposed IEPS recommends two approaches to implementing the Ethics Education Framework, and suggests that member bodies may choose to follow one approach or mix elements of both. Are both recommended approaches equally helpful in implementing ethics education programs? Do you have any specific (positive or negative) comments on one or both approaches?

We believe that it is preferable for each member body to choose between the "Topic Approach" and the "Stage-by-Stage Approach" which are recommended in this proposed IEPS, whichever suits their own circumstances.

For example, education programs under the Stage-by-Stage approach are to be adopted for students of accounting who are training to become professional accountants and, as appropriate, the Topic Approach is also adopted. For trainees, it would be preferable to adopt the Topic Approach in order to improve their practical skills.

2. The Stage-by-Stage approach recommends that a separate, assessed final course or module in ethics be introduced for students at Stage 3. Do you support such a

recommendation? Please explain.

We believe that the ethics education programs should be integrated in a positive manner and be mandatory. There is a tendency in Japan for more accounting schools to adopt ethics courses as a mandatory subject.

3. Section 3 of the proposed IEPS emphasizes the importance of workplace learning in developing the professional values, ethics and attitudes of professional accountants both in pre-qualification and post-qualification education. Do you feel that highlighting the role of workplace learning in this document is useful? If so, are there other examples of good practice in workplace learning the IAESB could include in this IEPS?

We consider it useful to highlight the role of practical workplace learning. Practice in ethics education set out after paragraph 45 seems to include comprehensive examples. Although there may be other examples, we believe that they are close to those listed after paragraph 45.

Sincerely yours,

Tadahiro ENDO

Executive Board Member – Continuing Professional Education

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