



**The Japanese Institute of
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Technical Manager

International Accounting Education Standards Board

International Federation of Accountants

545 Fifth Avenue, 14th Floor

New York, NY 10017 USA

**Comment on the Exposure Draft of International Education Practice Statement,
“Information Technology for Professional Accountants” announced by the IFAC**

Dear Sir or Madam,

The Japanese Institute of Certified Public Accountants (JICPA) are pleased to comment on the Exposure Draft of International Education Practice Statement, “Information Technology for Professional Accountants” (hereafter Exposure Draft), announced by the IFAC.

Section 12

- The roles of professional accountants are classified into four different categories with examples for each category, but they are not defined.
It may be helpful to provide a clear definition of each role. This also may be necessary because the kinds of competence required for each role are described in the sections following Section 23.

Appendices 1/2

- It is desirable that the purpose and overview of the “two columns” be described. It may be necessary to clarify the overview and scope of the column because a professional accountant is required to have “general knowledge of IT and IT control” for various matters up until the column.
- All professional accountants are required to fulfill Appendices 1/2. But, how much IT knowledge they should have may depend on what kinds of roles professional accountants play. Therefore, it is desirable that the relationships between the four roles and the second column are mapped out in terms of importance.

Appendices 3/4/5/6

- We wonder if knowledge about End User Computing (EUC) is not necessary. (We believe that EUC was mentioned in IEG11, and EUC is not mentioned in the Exposure Draft. Why was it deleted?)

- All professional accountants are expected to demonstrate competence in some, but not all, of the competences outlined in Appendix 3. Therefore, the overview and scope of each column of the competences should be described.

Yours faithfully,

Yuzo Takagi

Executive Board Member-Information Technology

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