



Research on International Accounting Education Standards



Setting global standards for accounting education is the job of the International Accounting Education Standards Board (IAESB). To aid the Board, four research projects were commissioned by the International Association for Accounting Education and Research (IAAER) and funded by the Association of Certified Chartered Accountants (ACCA). These projects will help the IAESB by providing evidence on the acceptance, implementation, and impact of accounting education standards throughout the world.

The first project is *How Does the Methodology of Education and Training in Ethics Affect the Ethical Awareness and Practice of the Professional Accountant?* Principal investigator **F. Greg Barton** leads a team from **Brigham Young University** (USA), the **Mexican Association of Accounting and Business Faculty**, and the **University of São Paulo** (Brazil). The team will examine the effects of different methods of ethics education across different cultures, educational backgrounds, and organizations. The results will help universities and professional associations tailor their ethics education to better meet IES 4: Professional Values Ethics and Attitudes.

Paul de Lange and a team from **RMIT University** (Australia) and **Singapore Management University** will investigate continuing professional development (CPD) programs in their project, *Access to CPD Opportunities and Resources to Assist Professional Accountants to Meet Their Commitment to Life Long Learning: Evidence from the Asia Pacific Region*. They will address the effectiveness of different CPD activities in developed and emerging market economies and develop ways of improving access, relevance, and delivery of CPD. This will address IES 7: Continuing Professional Development: A Program of Lifelong Learning and Continuing Development of Professional Competence.

A team from **Robert Gordon University** (Scotland), headed by **Elizabeth Gammie**, will examine non-technical skills needed by accountants in their project, *Searching for Best Practice in the Development and Assessment of Non-Technical Skills in Accountancy Trainees - A Global Study*. The need for non-technical skills is stressed in IES 3: Professional Skills and General Education. This study will identify the required non-technical skills, the most effective methods of developing and assessing the skills, and provide examples of successful programs for improving non-technical skills.

The final team is headed by **Christine Helliard** of the **University of Dundee** (UK) and has members from her university, **Brescia University** (Italy), and **Uganda Martyrs University**. The project, *The Awareness and Impact of International Accounting Education Standards*, will address the extent of impact of the IESs on university and professional association educational programs for accountants. It will further study the comparative advantage of various organizations in delivering IES-compliant accounting education and the possibilities for cooperation and coordination of accounting education among various organizations.

The teams will pursue these research topics over the next two years, and their results will be presented to the IAESB at the World Congress of Accounting Educators in November 2010.