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Competency-Based Accounting Education, Training, and Certification Alfred Borgonovo, Brian Friedrich, Michael Wells, 2019-06-06 This guide is designed to assist all those who are responsible for providing or overseeing formal education or practical experience that forms part of the initial professional development of aspiring professional accountants or the continuing professional development of professional accountants. It is particularly relevant to professional accountancy organizations. It is also intended for policy makers and regulators who determine which organizations are licensed to certify professional accountants and related specializations for example audit professionals. The purpose of the guide is to increase understanding of the gap between the current skills of many accountants in some regions and the skills that are relevant in increasingly digitized and globalized economies. It conveys the essential features of Competency Based Accounting Education Training and Certification. CBAETC provide a common reference framework for organizations pursuing CBAETC and the consultants working with them. It assists countries in developing in country plans and implementing in country processes that produce accountants with higher order skills relevant to their economy's rapidly evolving needs and improve financial reporting, auditing and regulation. This guide complements and builds on International Education Standards (IES) of the International Accounting Education Standards Board (IAESB).

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