Global Curricula for Accounting Education - 2026©

This curricula has been developed based on International Education Standards issued by the International Federation of Accountants - IFAC. For technical reference we advise to review the original standards by visiting IFAC website at: www.ifac.org.

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Comunidad Virtual de Contadores, creada por Contadores para Contadores

GLOBAL COURSE MAP FOR THE PROFESSIONAL ACCOUNTANT DEGREE PROGRAM BASED ON THE INTERNATIONAL EDUCATION STANDARDS - IES - IFAC (1)

International Education Standards IFAC - IES

Learning Outcomes → FOUNDATIONAL · INTERMEDIATE · ADVANCED

Area of Competence → IES-2.a FINANCIAL ACCOUNTING AND REPORTING
87 proposed courses

Area of Competence → IES-2.b MANAGEMENT ACCOUNTING
42 proposed courses

Area of Competence → IES-2.c FINANCE AND FINANCIAL MANAGEMENT
45 proposed courses

Area of Competence → IES-2.d TAXATION
38 proposed courses

Area of Competence → IES-2.e ASSURANCE
16 proposed courses

Area of Competence → IES-2.f AUDIT
38 proposed courses

Area of Competence → IES-2.g GOVERNANCE, RISK MANAGEMENT AND INTERNAL CONTROL
24 proposed courses

Area of Competence → IES-2.h BUSINESS LAWS AND REGULATIONS
31 proposed courses

Area of Competence → IES-2.i INFORMATION AND COMMUNICATIONS TECHNOLOGIES
71 proposed courses

Area of Competence → IES-2.j BUSINESS AND ORGANIZATIONAL ENVIRONMENT
38 proposed courses

Area of Competence → IES-2.k ECONOMICS
14 proposed courses

Area of Competence → IES-2.l BUSINESS STRATEGY AND MANAGEMENT
32 proposed courses

Area of Competence → IES-3.a INTELLECTUAL
25 proposed courses

Area of Competence → IES-3.b INTERPERSONAL AND COMMUNICATION
50 proposed courses

Area of Competence → IES-3.c PERSONAL
29 proposed courses

Area of Competence → IES-3.d ORGANIZATIONAL
18 proposed courses

Area of Competence → IES-4.a PROFESSIONAL SKEPTICISM AND PROFESSIONAL JUDGMENT
11 proposed courses

Area of Competence → IES-4.b ETHICAL PRINCIPLES
30 proposed courses

Area of Competence → IES-4.c COMMITMENT TO THE PUBLIC INTEREST
19 proposed courses

Area of Competence → REDC-a LOCAL EDUCATION(2)
22 proposed courses

Area of Competence → REDC-b GENERAL EDUCATION(2)
35 proposed courses

Area of Competence → REDC-c SPREADSHEETS AND BUSINESS ANALYSIS(2)
51 proposed courses

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You must attribute this work to **REDContable.com** a professional social community for Spanish speaking CPAs. If you want to know more about the work presented under this Global Curricula, please contact:

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International Education Standards (IES) - IFAC

ENTRY REQUIREMENTS	INITIAL PROFESSIONAL DEVELOPMENT				CPD	
IES 1	IES 2	IES 3	IES 4	IES 5	IES 6	IES 7	IES 8
Entry Requirements to Professional Accounting Education Programs	Technical Competence	Professional Skills	Professional Values, Ethics, and Attitudes	Practical Experience	Assessment of Professional Competence	Continuing Professional Development	Professional Competence for Engagement Partners Responsible for Audits of Financial Statements
	2029*	2025*	2025*	2015	2025*	2020	2021

Codification - Subjects

- **IES, REDC** — It refers to the **first level of coding** if the skill or competence is defined by the IFAC standard (**IES**) or proposed by **REDContable** (**REDC**).
- **2,3,4** — The **values** refer to Education Standards 2, 3 or 4, in relation to the Initial Professional Development (IPD) phase.
- **a, b, c, etc.** — Refers to the **areas of competence** according to IFAC Education Standards, e.g.
  a. Financial Accounting and Reporting.
  b. Management Accounting.
  c. Finance and Financial Management.
- **i, ii, iii, iv, etc.** — It refers to the specific **learning outcomes** of each area of competence.
- **001, 002, 003, etc** — A **consecutive number** following the structure of IFAC Education Standards.
- **Levels** — **Levels of mastery** as follows:
  001-005 Foundational
  006-010 Intermediate
  011-015 Advanced

Summary by Area of Competence and Level

	Foundational	Intermediate	Advanced	*Total*
IES-2 Technical Competence	144	131	142	417
IES-3 Professional Skills	41	38	43	122
IES-4 Professional Values, Ethics and Attitudes	17	20	23	60
REDC- Not Included by IES 2	22	19	18	59
REDC-a Local Education	10	5	7	22
REDC-b General Education	13	11	11	35
REDC-c Spreadsheets and Business Analysis	23	16	12	51
Total	270	240	256	766

About REDContable.com

REDContable.com is the first Social Professional Network and Community for the Accounting profession for Spanish speaking CPAs.

Created by Accountants for Accountants. Our community has the goal of uniting the entire accounting profession through the use of technology.

We are creating the first professional social network for Public Accountants and students in Latin America.

Mission
"Use technology to meet the different objectives and goals of making available to public accountants the greatest resources to service and advance the accounting profession."

Vision
"To be the first Internet portal for the accounting profession in the Spanish-speaking world."

Our Values
1) Commitment to serving **our** users is our priority.
2) Make **available** the required resources for the growth of the accounting community in Latin America.
3) Promote **ethical values** among community members.
4) Promote **integral education** as a purpose of professional growth.
5) Apply **technology** as a catalyst for professional practitioners.

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(1) International Education Standards are published by the International Federation of Accountants - IFAC.
(2) These courses are proposed by **REDContable** as additional subjects.
(3) This area is available to insert other courses by Educational Institutions.
(4) These standards were initially issued in 2021 and revised in 2025.
(5) This standard was issued in 2025 and revised in 2025.

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