

Steal This: The IES 6 Seven-Principle Scorecard

Score one assessment out of 5 on each principle, then fix the weakest. Based on IFAC's revised IES 6 (effective 1 July 2026). Article 04.

The prompts paraphrase the examples in IES 6 (Revised, 2025). The scorecard itself is an editorial tool, not part of the standard. All seven principles are of equal importance.

Assessment: _____ Module: _____ Reviewer: _____
Date: _____

Principle	Ask yourself	Score (1–5)	Fix
Authenticity	Does it reflect realistic situations accountants face, e.g. tasks like real work, software or data tools, real-life cases?		
Equity	Is it fair and without bias? Is technology provided where relied on, respectful of linguistic and cultural diversity, with clear requirements and appropriate adjustments?		
Integrity	Is it secure? Is there a clear policy on whether AI may be used, and do students know the policies and penalties?		
Reliability	Is there a rubric or marking guide, are markers trained, is wording unambiguous, was it quality-reviewed before finalisation?		
Sufficiency	Is there a balance of depth and breadth, knowledge and application, across technical competence, professional skills, and values, ethics and attitudes?		
Transparency	Do students know the competence areas, format, rubric and timing? Are examiner reports or past questions shared?		

Validity	Does it assess what you intend to assess?		
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Our one-line AI rule for this assessment: ☐ AI not permitted ☐ AI permitted for _____, disclose use ☐ AI expected

Weakest principle and one change before release:

Source: IFAC (2025). International Education Standard 6 (Revised).
education.ifac.org/part/ies-6

The Accounting Educator · <https://accounting-educator-v2.pages.dev/toolkits/ies6-scorecard/> · Free to use and adapt in your teaching.