



Tel: +1 212 885 8000  
Fax: +1 212 697 5076  
@: bdo@bdointernational.com  
www.bdointernational.com

BDO International Limited  
Contact:  
135 West 50<sup>th</sup> Street, 23<sup>rd</sup> Floor  
New York, NY 10020  
United States of America

David McPeak  
Technical Manager  
International Accounting Education Standards Board  
International Federation of Accountants  
529 5<sup>th</sup> Avenue, 6<sup>th</sup> Floor  
New York, NY 10017  
United States of America

E-mail: davidmcpeak@iaesb.org

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Dear Sir,

### **Guiding Principles for Implementing a Learning Outcomes Approach**

BDO<sup>1</sup> is pleased to have the opportunity to comment on the above consultation paper issued by the International Accounting Education Standards Board (IAESB). We have reviewed the consultation paper and we set out below our comments per section.

**1. What is your view on the Guiding Principles? Specifically, are they helpful in providing a guide for implementing an effective learning outcomes approach?**

As an international network of member firms, we are supportive of initiatives taken by the IAESB to promote a learning outcomes approach. From an employer perspective, for training to be effective, the learning which supports it has to be based on sound principles that enable the content to be applied in a workplace context. In that regard, BDO supports the rationale for the Guiding Principles described in this consultation paper. In our view, the Guiding Principles set forth in this consultation paper provide a broad overarching perspective of the underlying principles for implementing a learning outcomes approach as required in the International Education Standards (IESs).

At a conceptual level, we agree that the Guiding Principles will be useful to developers and managers of curricula within IFAC member bodies as well as other interested parties. The headline areas of focus (Design, Assessment and Governance) are vast subject areas, so we recommend that the consultation paper provide more specific examples or implementation guidance for each principle. Additional clarity in relation to the terms reliability, validity, equity, transparency and sufficiency would be especially helpful.

**2. How do you see the use of these Guiding Principles benefitting your organization, or other organizations with which you are familiar?**

By outlining the Guiding Principles the IAESB is providing a useful service to IFAC member bodies, employers and other stakeholders that support the promotion of lifelong learning of professional accountants. Our global network is a strong supporter of moves taken by the wider profession to focus on a learning outcomes approach to personal development

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and, as such, we believe that the guiding principles provide a useful starting point to enable those involved in the personal development of professional accountants to systematically assess the structure of their organizations and learning programs.

From our perspective, the Guiding Principles will likely act as a useful set of concepts to consider as we continue to develop and maintain our own global curriculum. The emphasis mentioned in the Design principle regarding the need to focus on the 'role' that the professional accountant is performing is particularly relevant to curriculum development within a network of member firms. As a consequence, publication of these Guiding Principles will serve as a benchmark for good practice across the profession.

The Guiding Principles will clearly assist those IFAC member bodies, providers of continuing professional development (CPD) learning, or employers that are adopting a learning outcomes approach for the first time. In this context, we believe that any further implementation guidance will add to the usefulness of the Guiding Principles and we include our recommendations for this in our response to question 4.

We strongly support the Guiding Principle (part of Governance) in respect of ensuring that organizations continually evaluate their programs to improve their effectiveness. This is especially important given the pressures of change within the profession and the need for all professional accountants to develop and maintain their skills.

**3. What additional Guiding Principles do you recommend to support the implementation of a learning outcomes approach?**

While we do not believe that additional guiding principles are needed to support implementation, it is important that the publication of the Guiding Principles by the IAESB is accompanied by helpful guidance to those organizations who are moving towards a learning outcomes approach. Many IFAC member bodies, employers or providers of CPD may face a period of transition as they move existing content across from a knowledge-based format of learning to one based on measuring outcomes and anchored in application concepts.

**4. What other areas of implementation guidance would you recommend be developed to support the implementation of a learning outcomes approach?**

We believe that implementation guidance should be developed for each of the guiding principles to provide further assistance on their implementation. Specifically:

- To identify and provide examples of which assessment activities are considered to have high levels of reliability, validity, equity, transparency and sufficiency.
- To identify and provide examples of which instructional design methods are considered to align with the achievement of a desired learning outcome.

- To further explain and provide examples of appropriate governance processes to ensure the effective evaluation and periodic review of programs.

At an attendee level, and without reinforcement or application, retention drops sharply after a training event has occurred. Accordingly, one of the issues that all learning providers are faced with is the ability to measure the efficacy of a training event and directly link it to the long term increased competency of individuals. Additional implementation guidance on how and when assessment should occur (e.g., immediately after the training, in a workplace context, after a few weeks) to determine long term retention in a CPD scenario would be beneficial, as would examples of how and when an organization should collect and evaluate the available data in order to assess the efficacy of the learning program.

It would also be useful to make available illustrative examples of how professional accounting education programs link back to the design principles.

**5. Have you implemented a learning outcomes approach? If yes:**

**a. What recommendations do you have for others yet to implement a learning outcomes approach?**

We have not yet implemented a learning outcomes approach in our organization to its full extent, although the process is underway as mentioned in our response to question 2. The Guiding Principles are helpful to us as we continue to develop this approach.

**b. Please share any example(s) of your approach - including assessment activities used - which you believe may be beneficial to assist others implementing a learning outcomes approach.**

N/A

Please contact me should you wish to discuss any of these comments.

Yours sincerely,  
BDO International Limited

Wayne Kolins  
Global Head of Audit and Accounting