

16 September 2015
Technical Manager
International Accounting Educational Standards
International Federation of Accountants
545 Fifth Avenue, 14th Floor
New York, New York 10017
U.S.A.

Dear Sir

COMMENTS ON THE CONSULTATION PAPER ON THE GUIDING PRINCIPLES FOR IMPLEMENTING A LEARNING OUTCOMES APPROACH

This comment letter has been prepared by the Education, Training and Professional Development Department of the Independent Regulatory Body for Auditors (IRBA) of South Africa.

The IRBA is a statutory body charged with the regulation of the auditing profession in South Africa in terms of the Auditing Profession Act 26 of 2005. In carrying out its duty, the IRBA prescribes the education, training and professional development requirements for registration as a Registered Auditor (RA) and accredits professional bodies to conduct certain programmes relating to education, training and professional development.

GENERAL COMMENTS

The IRBA welcomes the opportunity to comment on the Guiding Principles for implementing a learning outcomes approach.

Given that the aim of education is to create teaching and learning environments that would bring about desired changes in learners, whether to be more knowledgeable, better skilled or to influence their attitudes and values positively, we commend the IAESB on drafting principles for implementing a learning outcomes approach. Uncertainty about the desired learning outcomes and failure to assess outcomes properly could end in a situation where learners only attain pseudo - knowledge, skills, attitudes and values. From a public interest perspective we support any guidance that assists professional bodies in achieving the ultimate outcome of professional accounting education; the development of professional accountants who are fit for purpose.

The IAESB defines learning outcomes in the Framework for International Education Standards as – “learning outcomes prescribe the content and depth of knowledge, understanding, and application required for specified competency areas.” We support this definition as decisions about the curriculum are driven by the exit learning outcomes that must be demonstrated by the end of the learning programme. A learning outcomes approach is therefore out-put driven as opposed to in-put driven. The emphasis is on the outcome and not the learning process.

Although there is no one agreed upon version of an outcomes-based approach, the construct of the “learning outcome” underpins the theory. In this regard, we felt that the paper could have done more to highlight, directly, the importance of an outcomes approach.

In terms of the questions raised, we have a number of comments as follows:

RESPONSE TO SPECIFIC QUESTIONS

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

Overall, we found the guiding principles to be too general and they did not link directly with the learning outcomes approach. In fact, no clarity was provided on how the learning outcomes approach was different to other education frameworks. All education frameworks require the elements of design, assessment and governance.

In our own experience a learning outcomes based approach could be explained and expanded upon in the following manner:

- a) A learning outcomes-based approach promotes fitness for practice and education for capability.
- b) The process of identification of the outcomes within an institution promotes discussion of fundamental questions, such as what type of professional accountant are we aiming to train and what are the core issues.
- c) An explicit statement of what the educational process aims to achieve clarifies the curriculum for both students and educators and provides a focus for teaching and learning.
- d) A learning outcomes-based approach provides a robust framework for integration of the curriculum.
- e) By providing an explicit statement of what the curriculum is setting out to achieve, outcome-based education emphasizes accountability. The outcomes provide details against which the graduates can be measured and facilitate the quality-assurance process.
- f) If students are clear about what they are trying to achieve, they can take more responsibility for their own learning. A learning outcomes-based approach promotes a student-centred approach to learning and teaching.
- g) A learning outcomes-based approach does not specify educational strategies or teaching methods. What is important is that the students achieve the outcomes and not how they get there. Innovation in teaching is possible and also encouraged by this approach and different learning styles can be accommodated.
- h) As it is the outcomes that are assessed, planning the examinations is clarified. The outcomes provide the framework for student examinations.

2. *How do you see the use of these guiding principles benefiting your organisation, or other organisations with which you are familiar?*

Within the African context, 74% of professional accountants on the continent are from two countries, namely South Africa and Nigeria. This demonstrates the need for a broader uptake of the IESs throughout Africa. However, such uptake will only be realised when African countries can see the benefits of implementing the IESs and when the case for a learning outcomes approach is made more apparent.

The current guidance document does little to sell the virtues of an outcomes based approach particularly within countries with a weak basic education system.

South Africa tried to introduce an outcomes based approach at the school level in 2005. The implementation of an outcomes based approach in South Africa failed largely

because there was insufficient understanding of what the approach hoped to achieve and how the approach could be implemented in the schooling system. In addition, there was insufficient buy-in from parents, students and teachers, and insufficient resources to implement the approach successfully.

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

The introduction to the guiding principles should clearly define the learning outcomes approach and its link to the IESs.

For example: “An outcomes-based approach is a process that involves the restructuring of curriculum, assessment and reporting practices to reflect the learning outcomes rather than the accumulation of course credits. It embodies the idea that the best way to learn is to first determine what needs to be achieved. The IESs set out the learning outcomes expected of a professional accountant. Member bodies should use the IESs learning outcomes as the framework for the professional accounting education programmes.”

We do not recommend additional guiding principles; however, the current principles should be expanded to provide adequate guidance to the user and to link directly back to the IESs.

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

The philosophy of the learning outcomes approach should be clearly articulated. There should also be an indication of how the learning outcomes approach differs from other approaches.

Other guidance could include:

- a) How to draft learning outcomes for a professional accounting education programme using a collaborative approach?
- b) How to assess using outcomes based approach?
- c) How is instructional design affected by using an outcomes based approach?

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

Yes, it was introduced into the schools in 2005. However, the national curriculum has subsequently evolved and has been adapted over the years.

Aspects of a learning outcomes approach are still prevalent in the schools and universities. The aspects that have been retained include:

- Competency based curriculum development and learning
- Assessment based on successful attainment of pre-determined performance outcomes.

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

- i. Gain a full understanding of the principles that guide a learning outcome based approach. Once the principles have been well understood ensure that all relevant stakeholders are involved and on board, i.e. take all stakeholders along.

- ii. When developing the learning outcomes follow a process that is collaborative (a socio-constructivist approach).
- iii. Ensure that your teaching staff is fully aware of the principles that underpin a learning outcomes approach so that they may adapt their classroom activities to align with the principles.
- iv. Ensure that you have sufficient resources to embark on a learning outcomes approach, i.e. financial and human resources.

(b) Please share an example(s) of your approach – including assessment activities used – which you believe may be useful to assist others implementing a learning outcomes approach.

We have nothing to share as we are the regulator.

Yours Sincerely,
Firdause Moti and Thando Myoli