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Dear Sir/Madam

### **Consultation paper: Guiding principles for implementing a learning outcomes approach**

CPA Australia welcomes the opportunity to comment on the Consultation paper: *Guiding Principles for Implementing a Learning Outcomes Approach*. CPA Australia represents the diverse interests of more than 150,000 members in 120 countries, including more than 25,000 members working in senior leadership positions. Our members are distinguished by their degree qualifications and additional admissions education and practical experience requirements they undertake post-graduation. Our vision is to make CPA Australia the global accountancy designation for strategic business leaders. We warmly support the overall purpose of the *Guiding Principles*.

### **Responses to Specific Questions**

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

The Guiding Principles serve a very useful role in describing an educative process that is directed by the learning outcomes required for “competent professional accountants”.

CPA Australia welcomes this focus on learning outcomes rather than instructional inputs. Such a focus supports an evidentiary process that ensures that program graduates demonstrate not only the identified technical skills but also the increasingly-important personal effectiveness skills suggested in IES 3-7. It reinforces the understanding that a “competent professional accountant” requires not only technical knowledge but also a suite of personal skills that encompass, but are not restricted to, effective communication, persuasion, negotiation, self-management, collaborative problem solving, leadership, strategic thinking, team work as well as the entrepreneurial skills that are required in an ever-changing professional environment.

CPA Australia strongly supports the focus of the IAESB on the elements of Design, Assessment and Governance as the keys to implementing an effective learning outcomes based approach that promotes continuous improvement. It recognises however that in some emerging economies where costs of programs must be kept at a market level, that it may be challenging to fund the sophisticated content and assessment development that this approach requires.

#### **Question 2. How do you see the use of these Guiding Principles benefitting your organisation, or other organisations with which you are familiar?**

CPA Australia has had a learning outcomes approach for more than a decade. This approach has directed all content design and assessment activities as well as the design and delivery of the CPA Australia Practical Experience Requirement.

This approach by IAESB confirms for CPA Australia the educative direction it has taken. It provides international authoritative standing and thereby confidence in our approach including the comprehensive cycles of evaluation across all content, design, delivery and assessment elements of the CPA Program.

For other organisations yet to adopt this approach these Guiding Principles provide a clear compass pointing to the key elements to be considered and the importance of a governance process to embed systematic reviews and data-informed revisions.

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

CPA Australia believes the proposed Guiding Principles are comprehensive and appropriately reflect the body of educational research on the efficacy and structure of a learning outcomes based approach.

CPA Australia does consider however, whether such an approach is as easily adopted in emerging economies as it is in stable and mature economies. The costs associated with developing and delivering high quality, content coupled with rigorous, valid and reliable assessments linked to the learning outcomes is significant. Quality takes time to develop. Time incurs real costs and opportunity costs. The seduction of an easier, quicker model may be hard for some to resist. This may be particularly the case where the negative consequences of doing so are not clear. Implementation may need to be supported by external quality assurance measures.

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

CPA Australia understands that in the past there has been a strong focus on technical knowledge in education programs for accountancy professionals often delivered in a didactic instructional input model of teaching and learning. It agrees that this focus appears to have shifted in the 21<sup>st</sup>C where:

- the proliferation and sophistication of technology has replaced many technical tasks previously performed by accountants;
- the global mobility of the accountancy workforce and the global variability of employment choices require accounting professionals to possess an entrepreneurial flexibility that equip them to meet new challenges and to embrace emerging opportunities; and
- the 21<sup>st</sup> C learner demands engagement, choice, variety and flexibility in the learning process as well as evidenced employability on graduation.

This changed environment requires changed educational direction and clarity of learning outcomes that are connected to employability demands in a non-static, and relatively unpredictable, employment environment. The IAESB Guiding Principles provide a map for education organisations to provide this clarity through the requirement for:

- the achievement of Learning Outcomes to be evidenced;
- a governance structure that involves the professional community and embeds currency and employability-relevance of design and assessment;
- an open approach to how the teaching and learning can be conducted, thereby allowing flexibility, variety and choice demanded by adult learners.

CPA Australia suggests that, as an element of continuous improvement, student surveys/questionnaires/focus groups may present as a useful strategy to authenticate and confirm alignment of program participants' experiences of their learning with the intended learning outcomes of the program.

CPA Australia recognises that there may be some organisations that would be well supported by periodic supervision or review of their programs to guide ongoing quality assurance.

**Questions 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?**

CPA Australia has implemented a learning outcomes approach for more than a decade and fully recommend this approach to others. Our recommendation for others at an earlier stage of implementation would be to:

- ensure engagement with the professional community in the application of this approach – seeking their advice and growing their understanding and commitment to the described learning outcomes;
- ensure a clear and consistent application of this approach in all assessment activities;
- ensure that this approach is applied to the assessment, or evidencing, of the domains covered by IES3-7 as well as the technical knowledge standards;
- ensure that all learners have a clear understanding of the learning outcomes that will be assessed across all domains; and
- develop, implement and utilise feedback from learners and the professional community.

**(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.**

CPA Australia's content and assessment is clearly aligned to learning outcomes in all subjects. All exam items are aligned with learning outcomes and weighted in terms of the significance or complexity of the learning outcome.

In addition CPA Australia has developed, in collaboration with the professional community, a clear and comprehensive approach to the Practical Experience Requirement. This approach identifies 16 skills in the four key areas of Technical Skills, Business Skills, Leadership Skills and Personal Effectiveness Skills. The approach identifies:

- the importance of developing both technical knowledge and personal skills equally, and
- provides a definition of each competency as well as,
- guidance for mentor and aspirant member in how these skills can be acquired and demonstrated.

This is a working example of:

- effective collaboration with the professional community,
- identification of competency levels,
- guidance regarding the evidence required to demonstrate achievement of the determined outcomes, and
- a mentoring process to support and enrich the learner's experience.

CPA Australia is developing in conjunction with Chartered Accountants Australia and New Zealand and the Institute of Public Accountants, a competency standard for individuals applying to become Registered Company Auditors in Australia. The standard adopts an outcomes based approach to assessment of the competencies that should be possessed by a qualified accountant who is applying to become a Registered Company Auditor in Australia. The standard incorporates, where appropriate, the requirements, and the tasks and activities which demonstrate competencies, from the International Education Standards.

New Zealand legislation recognises CPA Australia as an accredited body which can, amongst other things, recognise suitably qualified members as qualified auditors who can undertake certain statutory audits in New Zealand. As part of this role, CPA Australia has developed and implemented professional competence requirements that should be met by applicants seeking recognition as a qualified auditor. The competence requirements are underpinned by the criteria set out in International Education Standard 8: *Professional Competence for Engagement Partners Responsible for Audits of Financial Statements*.

Please contact Kerry-Anne Hoad at [Kerry-Anne.Hoad@cpaaustralia.com.au](mailto:Kerry-Anne.Hoad@cpaaustralia.com.au) if you have any queries regarding these comments.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Alex Malley', with a large, stylized flourish above the name.

Alex Malley FCPA  
Chief Executive

cc: Kerrie-Anne Hoad