

September 21, 2015

Senior Technical Manager
International Accounting Education Standards Board
International Federation of Accountants
277 Wellington Street West
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Dear Mr. McPeak

We appreciate this opportunity to comment on the consultation paper *Guiding Principles for Implementing a Learning Outcomes Approach*. We appreciate the effort that has gone into developing this consultation paper and the accompanying *Staff Questions and Answers* and fully support the objectives of this IAESB project.

General Comments

We recognize the many challenges and complexities present in drafting this consultation paper. Our comments below focus on what we believe to be integral issues together with our suggestions for improvement.

1. Content of implementation guidance

We recognise that this consultation paper is a useful vehicle to gather practical examples of how effective learning programmes can be implemented. However, at this stage it is a difficult document to respond to, without the examples that would be expected to provide the most useful, practical guidance.

As an overall comment, it is unclear how the components of the consultation paper link together; how applying the *Guiding Principles* will deliver the described Value of a Learning Outcomes Approach or how the *Staff Questions and Answers* relate to the *Guiding Principles*. As an example it is difficult to see how the *Guiding Design Principles* relate to the helpful detail provided in the answer to Question 5 of the *Staff Questions and Answers* document.

2. *Relating guidance to existing practice and frameworks*

It is not clear how the Board intends these Guiding Principles to relate to existing pedagogy and learning design principles. In our experience, Learning Outcomes are typically a component of a broader learning design and implementation process to deliver impactful, effective and measurable learning. We also note that outcomes based learning is well established and widely used in many areas beyond the accounting profession, and so would expect to see the Board drawing on the existing literature that is available in drafting this guidance.

However, the implementation guidance will need to clarify to what extent cultural variations are acknowledged given that learning systems and approaches vary significantly across the world - for example the general education system (as well as the CPA exam system) in Japan is not the same as that in many western countries.

The guidance would be more practical if it were to summarise and recommend common (though not exhaustive) characteristics of effective learning programmes, acknowledge widely used learning design frameworks (ADDIE¹, The Six Disciplines of Breakthrough learning (The 6Ds)² etc.) and describe how the learning outcomes from the IESs can be incorporated within such approaches.

3. *Definition of a Learning Outcomes Approach*

To help organisations implement a Learning Outcomes Approach, the guidance needs to define what the Board means when it uses the term Learning Outcomes Approach. A definition would need to be sufficiently clear to help organisations self-assess their existing programs to determine the extent to which they are currently implementing such an approach.

The answer to question fourteen in the Staff Questions and Answers sets out the difference between an input-based and an output-based approach but does not explicitly relate this to a Learning Outcomes Approach, and this issue is not addressed elsewhere in the guidance.

4. *Relationship between overall Business Outcomes and detailed Learning Outcomes*

The IAESB guidance spans diverse stakeholder groups (corporate, higher education, government, regulators) and focuses on competence areas and learning outcomes. Our perspective is that of a corporate environment in which we provide learning and development to professional accountants and aspiring professional accountants throughout their careers.

While learning outcomes are important in corporate-sponsored learning they are subordinate to business objectives (critical business needs and job performance requirements). Corporate

¹ ADDIE is an Instructional Systems Design (ISD) model.

https://en.wikipedia.org/wiki/ADDIE_Model

² 'The Six Disciplines of Breakthrough Learning (The 6 Ds)' by R. Pollock, A. Jefferson and C. Wick describes the six disciplines practiced by the most effective learning organizations.

<http://www.the6ds.com/home>

learning therefore shifts the focus from learning outcomes (abilities and capabilities at the end of a course) to business outcomes (behaviours and results on-the-job). Even in ‘non-corporate’ learning there is likely still to be an overall objective that can be identified; most probably aligned with public interest considerations. This is an area not currently addressed in the guidance.

5. *Consistent assessment of proficiency levels*

A critical issue for IFAC member bodies is how learning/education providers directly interpret or operationalise proficiency levels to assess the level of achievement individuals need to have reached to become professional accountants, and how this is done consistently and correctly on a global basis. As such we would expect specific implementation guidance from the Board in this area.

Specific Questions

With respect to the specific questions outlined in the consultation paper our comments are as follows:

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?

They are sensible observations of what to have in mind when developing a professional accounting education programme but they are not complete or granular enough to instigate change or inspire recognition of a need for change.

As guidance, they don’t provide sufficient depth or breadth to help those wrestling with a learning outcomes to approach understand what that is and whether they are currently delivering it.

While the use of the word “principles” suggests that the Guiding Principles are a complete list of the essential characteristics of a successful learning programme, other considerations not currently addressed - for example, the importance of the wider learning environment and the role of communication in an effective programme etc. (see response to Question 3 for additional topics).

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

The Guiding Principles provide some overall direction but practical examples and advice about implementation will be of much more value. We recognise however that this is in part why this consultation paper has been released but this does mean it is premature to comment on the expected value of this guidance.

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

Recognising that design and assessment are key components of effective learning we would also expect to see the following topics explored by the Board:

- Adult learning theory considerations
- Establishing an appropriate blend of instructional approaches
- Consideration of the wider learning environment
- Role of communication
- Role of the educator in the process, and ensuring they are sufficiently qualified and competent to deliver the learning/education program.
- Activities which support and enable transfer of learning into the workplace

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

The Staff Questions and Answers resource contains good information about considerations in transitioning to a learning outcomes approach. However, if an organization isn't currently applying a learning outcomes approach, they will need further guidance to motivate them and help them identify what they need to do differently, for example:

- At a high level, initial diagnostic guidance against which learning/education providers could self-assess their current approach would be beneficial, setting out:
 - what a learning outcomes approach looks like;
 - widely used learning design frameworks; and
 - the critical actions they need to be implementing to deliver this effectively etc. (A good content and format example of this is the 'The Field Guide to the 6Ds' by Andy Jefferson.)
- Thereafter, practical guidance on how the learning outcomes from the IESs can be incorporated within a learning design framework would be useful. (A good content and format example is one relating to implementation of a learning outcomes approach in an example medical faculty: [Case study: The implementation of outcome based education at Dundee Medical School, Scotland, UK³](#).)
- A mission statement of the Value of Learning Outcomes that clearly and concisely captures the value proposition.

Question 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?

DTTL is not an IFAC body providing a professional accounting educational program. However, we use outcomes based learning widely in our corporate learning environment and see learning outcomes underpinned by business objectives as a fundamental component of high impact, effective learning.

Given the many factors influencing an individual's ability to apply their learning effectively, it's important for the agreed competencies, proficiency levels and learning outcomes to be clearly

³ URL link to Case Study: <http://www.utpjournals.com/jvme/tocs/303/258.pdf>

linked together and assessed consistently across internal quality processes (internal quality reviews etc.) and individual performance assessment processes.

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.

Unfortunately, we are not able to share direct examples of our approach but the ADDIE model and ‘The Six Disciplines of Breakthrough Learning’ are approaches that we use widely in the design and development of our learning curricula and programs

Specific drafting points

In addition to our responses to the specific questions posed in the consultation paper, we also provide a number of specific comments on the consultation paper together with the Staff Questions and Answers.

Paragraph	Existing Wording	Comments/Suggestions for change
Value of a Learning Outcomes approach Paragraph 2	‘An effective programme leads to competent...’	‘An effective programme supports the development of competent...’
Value of a Learning Outcomes approach Paragraph 4	N/A	The order seems jumbled. Suggest instead b) e) d) c) f) g) a) Overall the public interest doesn’t come through strongly here. We feel the real value from a public interest perspective comes from having a transparent, objective benchmark against which competence can be measured and appropriate education programs can be planned.

Paragraph	Existing Wording	Comments/Suggestions for change
Design	‘The design of a program is informed by identifying the role to be performed by the individual, which assists in clearly identifying the relevant competence areas.’	Suggested wording raised in relation to <i>General Comments 4. Relationship between overall Business Outcomes and detailed Learning Outcomes</i> ‘The design of a program is informed by identifying the role to be performed by the individual, and the business objectives which they will be expected to deliver on in that role, thereby enabling clear identification of the relevant competence areas.’
Design	‘Competence areas, together with their assigned proficiency levels and their related learning outcomes, drive the design of a program’	‘Learning outcomes, together with competence areas and their assigned proficiency levels, drive the design of a program’ The current wording could be seen to conflict with the Explanatory Material in the IESs e.g. IES 2 para A9.
Design	‘The instructional design methods and content of a program align with the achievement of the desired learning outcomes’	‘The instructional design methods and content of a program directly support the achievement of the desired learning outcomes’
Design	‘The design of a program is regularly re-evaluated in response to available evidence, data, and information to continually improve its effectiveness.’	‘Determine evaluation approach & strategy for gathering information and evidence to perform evaluation. The design of a program is regularly re-evaluated.’ The recommended wording is intended to make clearer that learning/education providers need to first work out what to measure and then gather evidence rather than measuring based on available evidence.
Q&A 4	N/A	Is it more effective to reference directly to the Consultation Paper rather than reproducing an extract in this document?

Paragraph	Existing Wording	Comments/Suggestions for change
Q&A 5	‘Why are proficiency levels specified for competence areas relating to IPD?’	‘What are the proficiency levels specified for competence areas relating to IPD?’ The answer to this question addresses more ‘what are proficiency levels’ rather than ‘why are they specified’.
Q&A 5	‘Each IFAC Member Body will develop its own approach to transitioning to a learning outcomes approach’	‘Each IFAC Member Body will develop its own approach to transitioning to a learning outcomes approach (if not implemented already)’
Q&A 5 Bullet points	N/A	In addition to the observation made under <i>General Comments 1. Composition of Implementation Guidance</i> , the bullets are useful as practical advice and could be expanded or given greater prominence.
Q&A 5 Final bullet point, final sub-bullet point	‘The achievement of congruence between design, assessment and desired education outcome.’	‘The achievement of congruence between design, assessment and desired learning outcome.’ It may be confusing for non native English speakers to use a different word for the same meaning. We assume that desired education outcome means the same as desired learning outcome.
Q&A 8	‘Context characterised by low ambiguity, complexity and uncertainty’	‘Context characterised by low levels of ambiguity, complexity and uncertainty’
Q&A 17	‘No. Individual assessment activities do not need to be set for each learning outcome.’	‘No. Separate assessment activities do not need to be set for each learning outcome.’ It may be confusing for non native English speakers to use the same word for different meanings i.e. individual assessment activities could mean separate assessment activities or activities to assess the individual.

Please do not hesitate to contact us for clarification of any of the points we have made.

Very truly yours,



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