

29 September 2015

Mr. David McPeak  
Senior Technical Manager  
International Accounting Education Standards Board  
277 Wellington Street West, 4<sup>th</sup> Floor  
Toronto, Ontario  
M5V 3H2 Canada

Dear Mr. McPeak:

### **Consultation Paper – Guiding Principles for Implementing a Learning Outcomes Approach**

Ernst & Young Global Limited, the central entity of the Ernst & Young organization, welcomes the opportunity to offer its views on the Consultation Paper – Guiding Principles for Implementing a Learning Outcomes Approach, issued by the International Accounting Education Standards Board (the Board).

#### **Overall Comments**

Responses to the specific questions on which the Board is seeking feedback are set out in Section 1 below. Our other comments are set out in section 2.

#### ***Specific questions related to the Consultation Paper – Guiding Principles for Implementing a Learning Outcomes Approach***

##### **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?**

Overall, the Guiding Principles are sensible and easy to read, understand and are helpful in providing a guide for implementing an effective learning outcomes approach. However, the Guiding Principles need to better differentiate the assessment of a program (i.e., is the program successful in generating the desired learning outcomes) from assessment of an individual (i.e., has the individual demonstrated the learning outcomes). We suggest that the Guiding Principles be revised to clearly differentiate between assessment of a program and assessment of individuals.

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

The Guiding Principles provide support for a more robust, outcome-based measurement of learning programs. This supports EY's transition to more outcome-based criteria for evaluating learning programs. EY has begun evaluating learning programs using levels three and four of the Kirkpatrick model. The Guiding Principles support the use of higher level evaluations that

allow us to measure to what degree participants acquire the intended knowledge, skills, and attitudes based on their participation in a training program and to what degree participants apply what they learned during a training program when they are back on the job.

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

We believe that the Guiding principles should cover assessment of an individual and assessment of a program. The Guiding Principles, as currently written, do not distinguish between assessment of a program and assessment of an individual. However, we believe that the guiding principles addressing assessment need to be flexible. Depending on the program objectives, assessment may only be of the individual or the program and other times both.

The 4<sup>th</sup> guiding principle under design (The design of a program is regularly re-evaluated in response to available evidence, data, and information to continually improve its effectiveness) appears to cover the assessment of a program although it is a design principle. We believe the categorization of this principle should be reviewed to determine if it better fits under assessment. Additionally, we believe this principle should also refer to assessing whether the program is being deployed on a timely basis in order to achieve the learning outcomes at the right time relative to the expected role of the individual.

The 3<sup>rd</sup> guiding principle under assessment (An assessment activity includes a comparison of performance to a defined level, target, or benchmark in order to assist in the determination of whether an individual can demonstrate the appropriate professional competence) refers to a defined level, target or benchmark. However, we believe that reference should be incorporated into the guiding principles under design to periodically evaluate the defined level, target or benchmark to determine that it still remains relevant.

The 4<sup>th</sup> guiding principle under assessment (Feedback on assessment activity performance is provided to an individual to further their professional learning and development) suggests the assessment is of an individual rather than of a program. We suggest that that the references to assessment throughout the Guiding Principles are reviewed for consistency and assessment of a program and assessment of an individual be properly distinguished in the guiding principles.

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

We suggest that the Guiding Principles reference that there are existing industry models for evaluation and assessment of learning programs that could be used in assessing learning outcomes of a program. Users of the Guiding Principles would then have to determine whether these industry models are appropriate to consider in their development of a learning outcomes approach.

**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? (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.**

EY has implemented a learning outcome approach for individuals through our annual performance assessment process. This process assesses whether individuals have developed the competencies required for the role they are performing and the role they are seeking to perform.

In terms of implementing a learning outcomes approach at a program level, EY has begun evaluating programs to measure to what degree participants acquired the intended knowledge, skills, and attitudes based on their participation in certain learning programs and to what degree participants apply what they learned during a training program when they are back on the job. However, EY has not yet implemented such extensive program evaluations for all training programs. In EY’s assessment of programs, we have used an outside agency to conduct post course surveys and interviews on a sample basis to determine if the behavior of a learner has changed as a result of attending the program. Learners are asked to provide specific examples of how their behaviors changed and the associated impact of the change on their role.

**Other comments**

- The paragraph that begins with “The effectiveness of programs can be evaluated ... .” suggests that assessments are being used principally to determine the effectiveness of a program. Later on in the Guiding Principles, reference is to assessment of individuals. Since different approaches should be used for assessing individuals and programs, these should be separately distinguished in the Guiding Principles and guidance around the Guiding Principles.
- In the Staff Questions and Answers on the Implementation of a Learning Outcomes Approach measurement and assessment are used interchangeably. In order to distinguish the two, we suggest that “assessment” is defined as that of an individual and “measurement” or “evaluation” as that of a program.
- In the Staff Questions and Answers on the Implementation of a Learning Outcomes Approach the reference in question 5, bullet 5 to outsourcing seems superfluous since many of the activities could be outsourced. We suggest that this reference be removed.

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We would be pleased to discuss our comments with members of the International Accounting Education Standards Board or its staff. If you wish to do so, please contact Karen Golz (+ 212 773 8001).

Yours sincerely,



*Ernst & Young LLP*

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