



**The Japanese Institute of  
Certified Public Accountants**

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September 7, 2015

Mr. David McPeak  
IAESB Senior Technical Manager  
International Accounting Education Standards Board  
International Federation of Accountants  
529 Fifth Avenue 6th Floor New York, NY 10017

Dear Mr. McPeak :

Comments on “Consultation Paper on the Guiding Principles for Implementing  
a Learning Outcomes Approach”

The Japanese Institute of Certified Public Accountants (“we” and “our”) is pleased to comment on the “Consultation Paper on the Guiding Principles for Implementing a Learning Outcomes Approach” 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?

(Comments)

They are generally helpful. They would be even more helpful if the following issues were also considered.

- The Guiding Principles seem merely to be a reproduction of the requirements or concepts included in the IESs or the Framework, and we do not see anything notably new. Therefore, we suggest that further improvements be made to the document so that more value is added (e.g., by addressing the points we describe in our comments to Question 3, or refining the wordings used in the Guiding Principles to make it more understandable);
- It is desirable that the Guiding Principles be published together with illustrative examples, rather than in isolation; and

- To promote the value of the learning outcomes approach, its merits over other non-learning outcomes approach should clearly be articulated.

Question 2:

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

(Comments)

These Guiding Principles can help us further discuss the contents of the CPE programs implemented by the JICPA.

Question 3:

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

(Comments)

We suggest that the IAESB consider additional Guiding Principles with respect to the following items:

#### 1. Design

As each IES defines different competence area, it is important to design the professional accounting education program depending on the nature of each IES. For example, emphasis should be put on education to achieve the learning outcomes specified in IES 2, whereas the focus should be put on training, practical experience, and other activities rather than education to achieve the learning outcomes specified in IES 4.

We recommend that the IAESB add such principles to be considered when designing the professional accounting education program focusing on the nature of each IES.

#### 2. Assessment

In each IES, varieties of competence areas exist, and as such, what is to be the effective assessment measure of learning outcomes for each competence area could naturally vary. We recommend that the IAESB add such principles to be considered when developing the assessment activities focusing on the nature of each IES.

Question 4:

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

(Comments)

We have no further comments.

[Comments on other matters]

In the Appendix 5 of the IAESB's April meeting agenda item 3-1 "Issues Paper - Learning Outcomes," the following FAQ was included to address inputs from CAG, but this has been deleted now from the "Staff Questions and Answers publication" issued together with the Consultation Paper.

■ Comments from CAG and IAESB's Response

The CAG advised the TF to choose between the terms "learning outcomes approach" or "output-based approach" which appear to be used interchangeably. This will aid non-native English speakers irrespective of whether the concept is the same.

*TF reviewed the use of the terms throughout the document ensuring that we are consistent with the IESs themselves. The TF has included a FAQ to address the difference between a learning outcomes approach and an output-based approach.*

■ Deleted FAQ

3. Is a learning outcomes approach the same as an output-based approach?

No. A learning outcomes approach is used to reference the implementation of the revised IESs that prescribe learning outcomes. Learning outcomes establish the content and the depth of knowledge, understanding, and application required for each specified competence area. An output-based approach is an approach that requires professional accountants to demonstrate, by way of achieved learning outcomes, that they develop and maintain professional competence.

Since we believe that the above FAQ is important to avoid any confusion between the learning outcomes approach and output-based approach, we strongly recommend that this FAQ be retained.

In addition, paragraph 10 of the above-mentioned agenda item 3-1 stated, "[O]f those member bodies contacted, the majority indicated they are using a learning outcomes approach with a combined input- and output-based approach to assess professional competence with several using either a fully output- or fully input-based approach."

In consideration of this, we can conclude that the learning outcomes approach does not contradict the input-based approach, but rather, that learning outcomes approach encompasses both input- and output-based approaches or a combination of the two as part of its elements. Therefore, we recommend that the IAESB clarify this point through restoring the above-mentioned FAQ.

We trust you will find our comments of assistance to you.

Sincerely yours,

Kazutomi Asai

Executive Board Member - CPE

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