



Instituto Mexicano de
Contadores Públicos

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David McPeak
Senior Technical Manager, IAESB
International Federation of Accountants

Dear Mr. McPeak:

The Instituto Mexicano de Contadores Públicos (IMCP) appreciates the opportunity to comment on the Consultation Paper: Guiding Principles for Implementing a Learning Outcomes Approach.

The IMCP would like to provide the following answers on the Consultation Paper 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?

The Guiding Principles will be very helpful for any educator provider who wants to implement a learning outcomes approach. In Mexico, for the Initial Professional Development, the main providers are Universities, and for Continue Professional Development, the providers are the IMCP, Universities, accounting firms, and other providers that have the accreditation from the IMCP. The Guiding Principles are very valuable as a guidance for the education process because they establish the general requirements that any educational provider needs to implement a learning outcomes approach.

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

The learning outcomes approach is a better way to ensure the quality of learning, because its focus is on the development of professional competences. The use of the Guiding Principles benefits IMCP and other organizations (i.e. universities) by establishing global standards that represent indispensable and minimum education requirements to reach the competence requirements for professional accountants.

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

Learning for experienced professional accountants is not clearly covered by the guiding principles, the guiding principles as described seems to be more focused to students. On the job learning needs be included as a guiding principle for experienced professional accountants, where topics specifically related to the job being performed as professional accountant is facilitated by the Engagement Partner or responsible person for non-audit professionals. This type of learning occurs almost always on the job, where the more experienced professional accountant explains to another professional accountant what needs to be done and how. It is important to provide a guiding principle on the job learning because is the way to help experienced professional accountants to improve their technical skills on topics directly related to their daily activities and not just providing general learning on a wide number of topics.

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

The adoption of a learning outcomes approach is a process that actually is running in some universities in Mexico, the IMCP realized that the main challenge is provide guidance for the assessment process specially for practical experience and skills development.

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 examples of assessment activities.

Since 1994, Mexico applies the General examination to obtain the qualification of Bachelor in Accounting (EGEL-CONTA) of the National Evaluation Center for higher education, A.C., (CENEVAL), This assessment is a writing examination about, the content of IPD, in its design participates representatives of institutions of higher education (IES), professional bodies and accounting experts. CENEVAL, serves as an unbiased evaluator, which guarantees the safety and transparency of the process. This examination apply on a voluntary basis.

By the other hand many Universities at the end of IPD have learning outcomes approach assessments. i.e. the resolution of cases and the realization of projects inside some companies to solve special problems.

We hope that the above is helpful and we look forward to the forthcoming final paper.

Best regards,

Jorge Resa Monroy
Presidente Comisión de Educación

IMCP