



Private & Confidential

Technical Manager
International Accounting Education Standards Board
International Federation of Accountants
277 Wellington Street West, 4th Floor
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Canada M5V 3H2

1 September 2015

Dear Sir,

IFAC International Accounting Education Standards Board (IAESB) – Consultation Paper for Guiding Principles for Implementing a Learning Outcomes Approach

We appreciate the opportunity to respond to the September 2015 IAESB’s Consultation Paper on the Guiding Principles for Implementing a Learning Outcomes Approach. This response is made on behalf of PwC. PwC refers to the network of member firms of PricewaterhouseCoopers International Limited, each of which is a separate and independent legal entity.

Our responses below answer the questions raised in the Request for Comments section of the Consultation Paper.

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 (GPs) of Design, Assessment and Governance seem appropriate and are aligned to standard Learning and Education (L&E) industry models.

The addition of GPs relating to implementation and/or delivery factors influencing the effectiveness of a learning outcomes approach would provide a more complete and comprehensive picture. See response to Question 3 below.

We also note that the GPs, as currently written, do not reference updating learning outcomes to keep pace with the increasing levels of change in the profession. For example, as a result of the development of “big data” analysis tools, it may be that the professional accountant will require greater knowledge of data relationships and analytical thinking. Given that the revised IES set out the learning outcomes, we assume this will be done by the IAESB as part of its ongoing Strategy and Work Program.

We acknowledge the need for the GPs to be generic and concise in order to provide high level guidance with broad applicability meeting the diverse needs of IFAC member bodies. However, as written they demand supplementary materials to make them tangible. The recently published Staff Q&A publication is valuable in this regard, and the planned practical examples will be critical. In particular, the following practical examples would be beneficial: 1) designing and implementing governance processes to monitor the design and assessment of programs, and 2) appropriately assessing learning outcomes associated with soft skills.

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We recommend also that the GPs reiterate wording from the recently published Staff Q&A paper that the GPs are not a substitute for reading the IESs.

We encourage the IAESB to revisit the terminology used in the GPs. As noted in the footnote on page 6 of the Consultation Paper, the term “program” covers professional accounting education programs, practical experience, and/or programs of CPD. However, the language used in the GPs implies a direct association with formal training events and examination based evaluations. Terms such as “programs”, “assessment activities”, and “instructional design methods” are traditionally associated with formal training programmes and feel at odds with the increasing focus on development through experience. It does not seem to take into account that “evidence” may differ from “assessment”.

More specific comments relative to the elements of the GPs are set out below.

Design:

We agree that the individual’s intended role should drive the selection of the relevant learning outcomes, however we believe there are other considerations which are critical to an effective design of a learning outcomes approach. We recommend that the IAESB supplement the GPs around Design with the considerations around (1) relevance of content used to achieve the learning outcomes, and (2) learner preference, including factors such as generational differences in attitude and motivation. Suggested amendments to the GPs in order to address this are as follows:

- The role to be performed by the individual determines the relevant competence areas and the selection of learning outcomes to be achieved by a program.
- The learning outcomes, together with their desired proficiency levels drive the design of a program.
- The methods employed in the design of a program align with the achievement of the desired learning outcomes and consider the development preferences and motivations of the individuals. .
- The underlying content used to achieve the learning outcomes is relevant to the role of the individual.
- The design of a program is regularly re-evaluated in response to available evidence, data, and information to continually improve its effectiveness.

Assessment:

We suggest including reference to the need for the complexity of the assessment to align with the level of the intended outcome. To address this we recommend amending the 2nd Assessment GP to read as follows:

- Assessment activities are designed to measure the achievement of the learning outcomes at the desired proficiency level, and hence demonstrate professional competence.

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

These principles will likely be more beneficial to smaller organisations / countries or those with less established Learning and Development functions/processes. We expect that larger organisations will likely already have strategies in place which include these principles.

The GPs will however be useful to support L&E’s internal stakeholder management as all investments (monetary and non-monetary) in implementing a learning outcomes approach require a clear “business case” Figure 1 and 2 of the of the Consultation Paper provide a helpful framework.



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

The Guiding Principles feel light in the area of delivery / implementation. We recommend that the IAESB consider adding a fourth element covering this competence and quality of the instructors and content developers, and appropriate timing of programs. While we note that this is imperative to any learning or development program, irrespective of whether it is developed under a learning outcomes approach, the impact of these factors on the effective achievement of learning outcomes is significant and therefore merits acknowledgement.

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

Additional guidance / support FAQs on the different ways of measuring effectiveness and how to ensure that the assessment is robust.

There would be value in setting out the definitions of “reliability, validity, equity, transparency and sufficiency” as described in IES6 in the Q&A document.

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.

Yes we have implemented a learning outcome approach and the Guiding Principles resonate with our own processes.

Implementing a learning outcomes approach allows design and implementation of programs which fulfil a business need of the organisation, and ensures continuously improved and updated programs are available for learners.

Recommendations for those that have not implemented a learning outcome approach / lessons learned:

- Well defined learning objectives are key to getting the design and assessments right; these should be clearly aligned.
- Defining a process for the development of assessments is recommended – we would recommend that this is done in consultation with an expert in this area e.g. a psychometrician
- Developing highly reliable assessments are a significant investment / you should not under-estimate the time needed to develop and evaluate assessments / assessment results
- Analysis of assessment data for reliability / validity may require specialist skills

We would be happy to discuss our views further with you. If you have any questions regarding this letter, please contact Laurie Jeppesen, Global Assurance L&E Leader at +1 416 365 8230, or Susan Gore, Global Assurance Learning and Education Partner at +1 646- 471-1029.

Yours sincerely,

PricewaterhouseCoopers LLP