

International Federation of Accountants /IFAC
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Datum	Onderwerp	Referentie	Bijlage(n)	Doorkiesnummer
17 September 2015	Guiding Principles for Implementation a LOS approach	Jbu/AmvA	-,-	020-3010339

Dear Sir, dear madam,

We are pleased to submit our reaction with respect to the Consultation Paper: "Guiding Principles for Implementing a Learning Outcomes Approach" to the IFAC International Accounting Education Standards Board.

First we would like to express our appreciation and general approval to the approach IAESB has chosen in promoting competency based (professional) education, also including a learning outcomes approach. We believe providing learning outcomes guidance as put down in the consultation paper will be helpful and of value in order to adopt and implement the IESs in accountancy education programmes.

The Royal Netherlands Institute of Chartered Accountants (in Dutch abbreviated as NBA), is the merge organization of the two former professional bodies for chartered accountants in the Netherlands, Royal NIVRA and NOvAA. The NBA is responsible for ensuring that all NBA-members (accountants with the AA or RA designation) meet high professional standards through a variety of means among which providing the mandatory three years of practical training program for aspiring NBA-members and continuing professional development programs for our members. According to Dutch law the CEA (in Dutch: Commissie Eindtermen Accountantsopleiding) establishes the learning outcomes for professional accountancy education programmes, for the theoretical part of a syllabus as well as for the practical experience part. Although the NBA itself is not responsible for establishing learning outcomes it collaborates closely with the CEA with respect to developing them. Also we collaborate in this respect with the (professional and academic) universities that provide the theoretical part of the accountancy education for aspiring professional accountants. On the subject of accounting education the NBA also is a member of the Common Content Project (www.commoncontent.com), in which project a set of learning outcomes for high quality accountancy education has been developed and published as a benchmark.

A learning outcomes approach has been applied in the recent revision project of the current (mandatory) learning outcomes for Dutch accountancy education programs for aspiring chartered accountants. For this purpose the so called Tuning Methodology was used. For more information about this methodology we would like to draw attention to the "Tuning Guide to Formulating Degree Programme Profiles, including Programme Competences and

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Programme Learning Outcomes" (<http://tuning.unideusto.org/tuningeu> or www.rug.nl/let/tuningeu. We believe this guidance also will be helpful in a process of (re)designing and implementing learning outcomes.

The NBA hereby also would like to express its willingness to work together with IFAC in the broad field of accounting education and more in general with respect to the improvement of the profession.

Yours
Sincerely,

A handwritten signature in blue ink, appearing to read "Mrs A.M. van Arkel", is written over a long, thin horizontal line that extends across the page.

Mrs A.M. van Arkel LL.M.
CEO NBA