

Consultation Paper
July 7, 2015
Comments due: September 7, 2015

International Education Consultation Paper

Guiding Principles for Implementing a Learning Outcomes Approach

IAESB

International Accounting
Education
Standards Board™

This Consultation Paper, *Guiding Principles for Implementing a Learning Outcomes Approach*, was developed and approved by the International Accounting Education Standards Board™ (IAESB™).

The IAESB develops education standards, guidance, and information papers on pre-qualification education, training of professional accountants, and continuing professional education and development.

The objective of the IAESB is to serve the public interest by setting high-quality education standards for professional accountants and by facilitating the convergence of international and national education standards.

The structures and processes that support the operations of the IAESB are facilitated by the International Federation of Accountants® (IFAC®).

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REQUEST FOR COMMENTS

Comments are requested by September 7, 2015

Respondents are asked to submit their comments electronically through the IAESB website, using the "[Submit a Comment](#)" link. Please submit comments in both a PDF and Word file. Also, please note that first-time users must register to use this feature. All comments will be considered a matter of public record and will ultimately be posted on the website. Although IAESB prefers that comments are submitted via its website, comments can also be sent to David McPeak, IAESB Senior Technical Manager, at davidmcpeak@iaesb.org.

This publication may be downloaded from the IAESB website: www.iaesb.org. The approved text is published in the English language.

The IAESB seeks comments from all stakeholders on the consultation paper, *Guiding Principles for Implementing a Learning Outcome Approach* (Guiding Principles). In particular, the Consultation Paper seeks to:

- Identify potential amendments to the Guiding Principles;
- Identify what additional guidance is of value in implementing a learning outcomes approach; and
- Obtain examples to be included in implementation guidance.

The IAESB believes the development of the Guiding Principles to be in the public interest as it aims to contribute to improving the quality of professional accounting education. The Guiding Principles cover the elements of design, assessment, and governance. Central to an effective learning outcomes approach is a process that includes activities providing feedback on effectiveness of design, assessment, and governance to promote continuous improvement of professional accounting education. The effectiveness of programs can be evaluated by considering the overall achievement of learning outcomes and analyzing the results of assessments activities undertaken by groups of individuals. Such an evaluation process provides valuable information to inform the need for subsequent program improvements. This, together with the governance element, provides the basis on which continuous improvement is fostered. Incorporating these elements into an education program will enhance accountability in building and improving the quality of professional accounting education, and as a result, the competence of professional accountants.

The IAESB seeks comments in response to the following 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?
2. How do you see the use of these Guiding Principles benefitting your organisation, or other organisations with which you are familiar?
3. What additional Guiding Principles do you recommend to support the implementation of a learning outcomes approach?
4. What other areas of implementation guidance would you recommend be developed to support a learning outcomes approach?
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.

A Consultation Paper on the Guiding Principles for Implementing a Learning Outcomes Approach

Introduction

The IAESB has issued this Consultation Paper in response to feedback from Professional Accountancy Organisations with the ultimate intention of providing a guide that can be used to assist in the implementation of a learning outcomes approach. This guide is not prescriptive but rather provides Guiding Principles. The IAESB has developed these Guiding Principles to have broad applicability and to address the diverse needs of IFAC Member Bodies. After comments have been received, the IAESB intends to issue examples with the final Guiding Principles to provide further insight into how the Guiding Principles can be applied.

Purpose and Scope

The IAESB views the development and evolution of implementation guidance for the revised IESs as a collaborative and ongoing project that will be led or facilitated by members of the IAESB with input from, for example, IFAC Member Bodies, regulators, other IFAC Boards, national standard setters, and accounting firms.

This Consultation Paper seeks views on the Guiding Principles for Implementing a Learning Outcomes Approach which are under consideration by the IAESB to support IFAC Member Bodies in the implementation of the revised International Education Standards (IESs).

In particular, the Consultation Paper will seek to:

- Identify potential amendments to the Guiding Principles;
- Identify what additional guidance is of value in implementing a learning outcomes approach; and
- Obtain examples to be included in implementation guidance.

The comments received in response to this Consultation Paper will be considered and discussed by the IAESB in determining a way forward that will best meet the needs of IFAC Member Bodies and other stakeholders. The IAESB Consultative Advisory Group (CAG) will also be consulted.

Background Information for this Consultation Paper

IAESB 2014-2016 Strategy and Work Program

Subsequent to the revision of the IESs, the focus of the IAESB 2014–2016 Strategy and Work Program is on identifying, researching, and producing guidance to support adoption and implementation of the IESs. This focus reflects comments received during the IES revision project, and will serve the public interest by improving the quality of professional accounting education, and ultimately the accountancy profession as a whole. Providing guidance to support the effective implementation of a learning outcomes approach is among the priority projects of the IAESB.

Issued concurrently with this Consultation Paper, is a Staff Questions and Answers publication to aid the implementation of a learning outcomes approach.

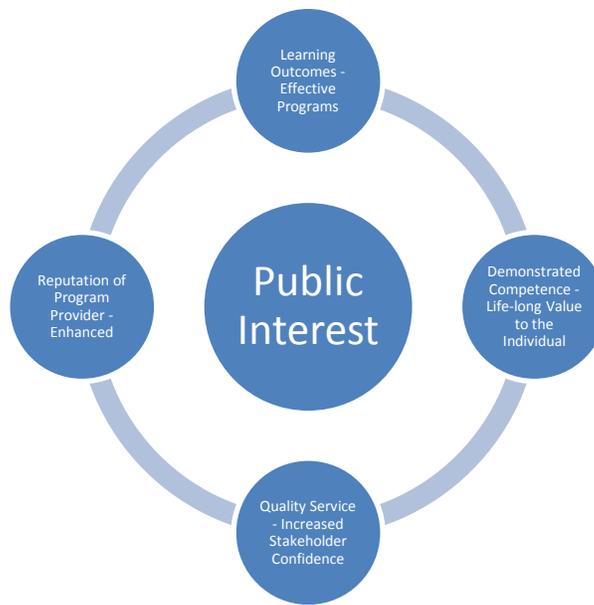
Subsequent to receiving and evaluating comments on the Guiding Principles, the IAESB intends to issue additional implementation guidance in the form of examples which illustrate the Guiding Principles.

The Value of a Learning Outcomes Approach

The implementation of a learning outcomes approach will serve the public interest by enhancing the development of professional competence needed to perform a role as a professional accountant. A learning outcomes approach integrates desired learning outcomes, program¹ design and assessment activities in a process of continuous improvement. As such, a learning outcomes approach is an effective approach to developing competence – an important objective of professional accounting education and development.

An effective program leads to competent professional accountants, thereby strengthening the quality of services they provide. This is foundational to the trust that stakeholders place in professional accountants. It also enhances the reputation of the program provider through the learning experienced by the individual. The value of a learning outcomes approach in developing competent individuals is depicted in Figure 1 below.

Figure 1 – The Value of a Learning Outcomes Approach



The investment in implementing, maintaining and continuously improving a learning outcomes approach will deliver long term and sustainable benefits to the public interest, preparing professional accountants for successful careers, and enhancing the success of program providers.

The benefits of a learning outcomes approach to stakeholders include: (a) an increase in the credibility of the accountancy profession; (b) an increase in the quality of services provided by the individual; (c) enhanced professional growth for the individual by demonstrating technical competence and professional skills; (d) increased confidence of the individual; (e) a higher degree of accountability for the program provider and the individual; (f) a potential to improve less effective portions of a learning and development program, increasing the time available for more critical areas; and, (g) a reduction in the reputational risk, or an improved reputation, of the program provider.

¹ The term, "program," covers professional accounting education programs, practical experience and/or programs of CPD.

Rationale for Guiding Principles

In order to maximise the opportunity to realise the value outlined above, the IAESB has developed Guiding Principles, aiming for broad applicability on a global basis.

The Guiding Principles are issued concurrently with a Staff Questions and Answers publication providing a quick, succinct reference aid, and highlighting aspects of the IESs specifically relevant to a learning outcomes approach.

Examples are expected to be issued subsequent to finalisation of the Guiding Principles. These examples will demonstrate the various ways in which the Guiding Principles can be applied in practice.

Request for Comments

The IAESB welcomes comments on the Guiding Principles for the Implementation of a Learning Outcomes Approach. Comments are most useful when they include reasons for agreeing or disagreeing. If you disagree, please provide alternative suggestions. A series of questions have been provided; however, respondents are welcome to provide the IAESB with additional comments.

The Guiding Principles for Implementing a Learning Outcomes Approach

The Guiding Principles cover the elements of design, assessment and governance. This provides a simple, yet comprehensive construct with which to implement a learning outcomes approach. This is consistent with the requirements of the revised IESs, namely the:

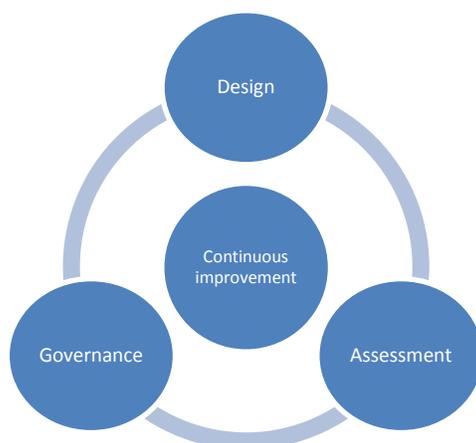
1. Achievement of the prescribed learning outcomes;
2. Regular review and update of programs; and
3. Establishment of appropriate assessment activities with the objective of achieving the learning outcomes.

Central to an effective learning outcomes approach is a process that includes activities providing feedback on effectiveness of design, assessment, and governance to promote continuous improvement of professional accounting education.

The effectiveness of programs can be evaluated by considering the overall achievement of learning outcomes and analyzing the results of assessments activities undertaken by groups of individuals. Such an evaluation process provides valuable information to inform the need for subsequent program improvements. This, together with the governance element, provides the basis on which continuous improvement is fostered. This will enhance accountability in building and improving the quality of professional accounting education, and as a result, the competence of professional accountants.

The elements of the Guiding Principles are set out in Figure 2.

Figure 2 – The Elements of the Guiding Principles



The design, assessment, and governance of a program focuses on assisting an individual to develop the technical competence, professional skills and professional values, ethics and attitudes that will enable achievement of the learning outcomes required for a role as a professional accountant. The Guiding Principles for each of these elements are provided in Table 1.

Table 1 – Guiding Principles for a Learning Outcomes Approach

<p>Design</p>	<p>The design of a program is informed by identifying the role to be performed by the individual, which assists in clearly identifying the relevant competence areas.</p> <p>Competence areas, together with their assigned proficiency levels and their related learning outcomes, drive the design of a program.</p> <p>The instructional design methods and content of a program align with the achievement of the desired learning outcomes.</p> <p>The design of a program is regularly re-evaluated in response to available evidence, data, and information to continually improve its effectiveness.</p>
<p>Assessment</p>	<p>Assessment activities are designed to have high levels of reliability, validity, equity, transparency and sufficiency.</p> <p>Assessment activities are designed to measure the achievement of the learning outcomes, and hence demonstrate professional competence.</p> <p>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.</p> <p>Feedback on assessment activity performance is provided to an individual to further their professional learning and development.</p> <p>Assessment activities are regularly evaluated in response to available evidence, data, and information to continually improve their effectiveness.</p>

Governance²	<p>Organisational structures and processes provide direction and oversight to ensure that the design and assessment principles for implementing a learning outcomes approach are monitored.</p> <p>Organizations continually evaluate their programs to improve their effectiveness.</p>
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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?
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² Governance is an organization's internal oversight of its program(s). In some jurisdictions, the organisation may choose to be supported by external parties in the oversight of its programs or may be monitored by external parties, for example, where there is mandatory accreditation.

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**International
Accounting Education
Standards Board™**

529 Fifth Avenue, New York, NY 10017
T + 1 (212) 286-9344 F +1 (212) 286-9570
www.iaesb.org