

ILLUSTRATIVE EXAMPLE: MAPPING AN EXISTING CURRICULUM TO PRESCRIBED LEARNING OUTCOMES IN IES¹ 2

This example illustrates an exercise undertaken by an IFAC Member Body (MB) to identify where changes may need to be made to an existing learning outcomes-based program to ensure compliance with revised IES 2, *Initial Professional Development – Technical Competence*.

This example represents a discrete aspect of an approach taken by a MB and is not intended to be read as a comprehensive description of its entire approach.

¹ This publication is part of the guidance materials that support the implementation of a learning outcomes approach.

Guiding Principles in Practice

	Commentary
Design	<p>Competence areas, together with their assigned proficiency levels and their related learning outcomes, drive the design of a program</p> <p>A MB had determined the knowledge expectations of the role of a professional accountant using the original IES2 as a reference source, written learning objectives for its related programs, which when assessed, evidence the attainment of knowledge in line with those expectations.</p> <p>The design of the program is evaluated by the MB in light of changes to the IES</p> <p>Given changes to the reference source used to shape the knowledge expectations of an aspiring professional accountant (replacement of knowledge areas with competence areas and the addition of prescribed learning outcomes in IES2), an analysis of the changes required was undertaken, identifying where changes were needed to the program to ensure that expectations continued to be met.</p> <p>The analysis was undertaken by devising a template that:</p> <ol style="list-style-type: none"> 1. Listed the original IES2 knowledge areas; 2. Listed how these original IES2 knowledge areas mapped into the MB's core knowledge areas in its professional accounting education program; 3. Listed the revised IES2 competence areas; and 4. Listed the learning outcomes in the existing professional accounting program by subject mapped to the revised IES2 competence areas and learning outcomes. <p>Changes made to maintain effectiveness</p> <p>This template approach enabled a comparison of the coverage of the IES2 learning outcomes in the existing professional accounting program and identification of any gaps in coverage. An example of a template that could be used for this purpose is attached in Appendix 1. One of the coverage gaps related to the inclusion of new learning objectives in the competence area of information technology and the removal of the requirement to have a dedicated accounting theory knowledge area.</p> <p>A second template was used to highlight and record commentary around the considerations arising from the gap analysis. Following the review and formulation of recommendations the learning objectives for all subjects in the relevant parts of the professional accounting education program were reviewed and amended as required to ensure alignment to IES2. Detailed briefs were prepared by the MB's education unit to outline development requirements. This process was assisted by clearly defining the content and structure of new materials to be included in study guides.</p>
Assessment	<p>Assessment activities are designed to measure the achievement of learning outcomes</p> <p>The amendments or additions to learning outcomes required corresponding reviews of assessment activities to ensure all required learning outcomes were assessed.</p>
Governance	<p>Oversight monitoring the achievement of prescribed learning outcomes/sufficiency of the curriculum.</p> <p>The work being undertaken by the MB's education unit to revise the professional accounting education program in light of the revised IES2 was overseen by the MB's education committee. Strong communication, informed by the education unit, existed in the organization to explain to other units of the MB (e.g., marketing, qualification assessments) why changes to the program were necessary and the nature of the changes.</p>

Appendix 1

Template: Mapping technical competencies in a Professional Accounting Education program

Old IES 2	MB Core Knowledge Area	New IES 2 (Competency Area)	MB Professional Education Program Learning Outcomes	
			Subject	Learning outcomes
Accounting, finance and related knowledge				
Financial accounting and reporting	Financial accounting	Financial accounting and reporting		
	Accounting theory			
	Accounting systems and processes			
Management accounting and control	Management accounting	Management accounting		
Taxation	Taxation	Taxation		
Business and commercial law	Commercial law	Business laws and regulations		
	Corporations law			
Audit and assurance	Audit and assurance	Audit and assurance		
Finance and financial management	Finance	Finance and financial management		
Professional values and ethics	Ethics			
Organisational and business knowledge				
Economics	Economics	Economics		
Business environment		Business and organisational environment		
Corporate governance	Ethics	Governance, risk management and internal control		
Business ethics	Ethics			
Financial markets	Finance			
Quantitative methods	Quantitative methods	Finance and financial management		
Organisational behaviour				
Management and strategic decision making		Business strategy and management		
Marketing				
International business and globalisation				
Informational technology knowledge and competences				
General knowledge of IT	Accounting information systems	Information technology		
IT control knowledge	Accounting information systems			
IT control competences	Accounting information systems			
IT user competences	Accounting information systems			
One of, or a mixture of, the competences of, the roles of manager, evaluator or designer of information systems	Accounting information systems			

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