

GUIDING PRINCIPLES FOR IMPLEMENTING A LEARNING OUTCOMES APPROACH¹

A learning outcomes approach focuses on the individual's demonstrated achievement of the learning outcomes at the targeted level of proficiency and not on the learning process.

Learning outcomes are prescribed by a number of the International Education Standards™ (IES™). Demonstrating the achievement of these outcomes provides evidence of the professional competence of the individual to perform the role of a professional accountant.

A learning outcomes approach embodies the idea that learning and development experiences are most effective when based on what the individual needs to demonstrate. The learning outcomes set out in IES 2, 3, 4 and 8 can therefore be used as a framework on which to build professional accounting education learning and development experiences.

The value of a learning outcomes approach is discussed in the accompanying *Learning Outcomes – Implementation Guidance Value Proposition Statement*.

The guiding principles describe the fundamental elements of a learning outcomes approach and can be applied to Initial Professional Development (IPD) professional accounting education programs, Continuing Professional Development (CPD) programs, and the development of professional competence through practical experience.

The guiding principles cover design, assessment, and governance. These elements provide a simple, yet comprehensive construct for implementing a learning outcomes approach. This is consistent with the requirements of the revised IES 2, 3, 4 and 8, which include:

1. Achievement of the prescribed learning outcomes;
2. Regular review and update of programs²; and
3. Establishment of appropriate assessment activities.

Central to a learning outcomes approach is a process for gathering feedback on the effectiveness of the learning opportunity, and taking appropriate actions in response. Responsive actions could impact the design, assessment, and governance elements as well as aspects of the broader learning environment including delivery, educator quality, and timeliness of the program.

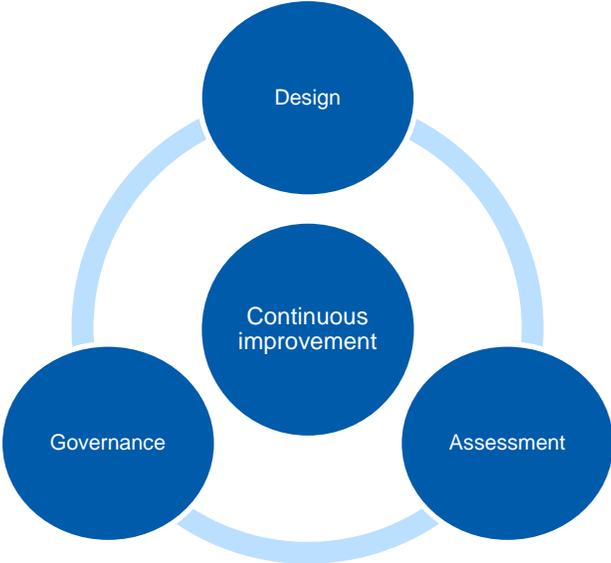
This process provides the basis on which continuous improvement is fostered. It builds broad accountability for quality professional accounting education, and for the competence of professional accountants.

The elements of the guiding principles are set out in Figure 1.

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

² For the purposes of the Learning Outcomes Approach Implementation Guidance, the term, "program," covers professional accounting education programs, practical experience and programs of Continuing Professional Development (CPD)

Figure 1 – The Elements of the Guiding Principles



The guiding principles on design, assessment, and governance focus on assisting the individual to develop the professional competence necessary to perform a role as a professional accountant. The guiding principles in each of these areas are provided in Table 1.

Table 1 – Guiding Principles for a Learning Outcomes Approach

Bold words are defined in the IESs

<p>Design</p>	<p>The design of a program is based on the role to be performed by the individual. The role determines the identification of relevant competence areas and learning outcomes.</p> <p>The content of, and instructional design methods used for the program align with the achievement of the identified learning outcomes at the desired level of proficiency.</p> <p>The design of a program is regularly evaluated in response to available information on whether it is meeting the identified learning outcomes so as to continually improve its effectiveness.</p>
<p>Assessment</p>	<p>The achievement of learning outcomes by the individual is measured and evidenced using assessment activities.</p> <p>Assessment activities are designed to have high levels of reliability, validity, equity, transparency and sufficiency.</p> <p>An assessment activity involves a comparison of an individual's performance to a defined level, standard or benchmark aligned with the desired level of proficiency.</p> <p>Feedback on the results of assessment activities is provided to an individual to further their professional development.</p> <p>Assessment activities and the defined benchmarks and standards are regularly evaluated in response to available information on whether it is meeting the identified learning outcomes so as to continually improve their effectiveness.</p>
<p>Governance</p>	<p>Organizations responsible for the program continually evaluate their programs to improve their effectiveness.</p> <p>Organizational structures and processes provide direction and oversight to ensure that the guiding principles in the areas of design and assessment are monitored.</p>

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