INTRODUCTION

1) The overall purpose of this paper is to:
   (a) Summarise the comments received in response to the Consultation Paper;
   (b) Share the CAG feedback on the comment letters received;
   (c) Describe the Task Force (TF) responses to the comment letters received in response to the Consultation Paper;
   (d) Provide revised Guiding Principles; and
   (e) Update the Board on the approval process and current status on the proposed examples.

2) The TF is seeking input from the Board on the planned approach to dispose of Consultation Paper comments including:
   (a) Amendments to the Implementation Guidance suite for implementing a Learning Outcomes Approach (i.e., Guiding Principles and Staff Q&A), and
   (b) Matters raised through the consultation process outside the scope of the learning outcomes project for consideration by the Board.

3) This paper outlines:
   (a) A brief recap of the project rationale, proposed deliverables and timeframes;
   (b) A summary of the TF’s activities since the April 2015 Board meeting (Appendix 1);
   (c) The status of the TF project deliverables and proposed next steps;
   (d) Observations and themes from the comment letters submitted in response to the Consultation Paper;
   (e) Feedback received from the CAG in response to the Consultation Paper Comment letters during the September 2015 meeting, including responses from the TF (Appendix 2);
   (f) The TF’s proposed disposition of the comments received;
   (g) The approval process undertaken by the TF to seek permission to publish anonymous Member Body examples drafted by the TF; and
   (h) Drafts of the latest project deliverables with questions for the Board’s consideration and discussion prior to approval for publication.
4) This agenda item contains the following materials:

<table>
<thead>
<tr>
<th>Agenda Item 3-1</th>
<th>Learning Outcomes – Implementation Guidance - Issues Paper (11/15)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Agenda Item 3-2</td>
<td>Learning Outcomes – Implementation Guidance - Guiding Principles (11/15)</td>
</tr>
<tr>
<td>Agenda Item 3-3</td>
<td>Learning Outcomes – Implementation Guidance - Value Proposition Statement (11/15)</td>
</tr>
<tr>
<td>Agenda Item 3-4</td>
<td>Learning Outcomes – Implementation Guidance – Staff Questions &amp; Answers (11/15)</td>
</tr>
<tr>
<td>Agenda Item 3-5</td>
<td>Learning Outcomes – Implementation Guidance - Analysis of Comments (11/15)</td>
</tr>
</tbody>
</table>

**BACKGROUND**

**Project rationale**

5) The focus of the IAESB 2014 to 2016 Strategy and Work Plan (SWP) is on identifying, researching and producing implementation guidance to support the revised International Education Standards (IESs). More specifically, the development of guidance to support the implementation of a learning outcomes approach in professional accounting education programs. This will help serve the public interest by improving the quality of professional accounting education, and hence the profession as a whole.

**Project Proposal**

6) During the October 2014 IAESB meeting, the Board approved the Project Proposal – “Implementation Guidance – A Learning Outcomes Approach”.

7) The proposal outlined a phased approach to the project which has evolved as discussed through subsequent Board meetings.

8) The latest project deliverables and timelines subsequent to the discussions at the April 2015 Board meeting are summarised as follows:

<table>
<thead>
<tr>
<th>Phase</th>
<th>Deliverable</th>
<th>Description</th>
<th>Delivery date</th>
</tr>
</thead>
</table>
| One   | Consultation Paper – non authoritative | Guiding Principles for Implementing a Learning Outcomes Approach  
- The value proposition;  
- Guiding principles of a learning outcomes | July 2015 |
|       | Global guidance – non authoritative | Staff Questions and Answers publication | July 2015 |
| Two   | Global guidance – non authoritative | Final Guiding Principles for Implementing a Learning Outcomes Approach  
Examples from Member Bodies, demonstrating the Guiding Principles in operation  
Expanded Staff Questions and Answers publication | Dec 2015 |
<p>| Three | Internal report | Presentation of evidence to inform the Board’s next steps. | Apr 2016 |</p>
<table>
<thead>
<tr>
<th>Phase</th>
<th>Deliverable</th>
<th>Description</th>
<th>Delivery date</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>The evidence gathered from the Consultation Paper is expected to consider whether there is a need for more or different guidance, for a revision of the Standards, or for an authoritative publication</td>
<td></td>
</tr>
</tbody>
</table>

**Task Force Activities**

9) Since the last Board meeting the TF has:

(a) Finalised the Phase One deliverables for release, including working through a full DWG review

(b) Progressed in gathering and drafting the practical examples which are intended for issue concurrently with the Guiding Principles, including:

1) Working through a permissions process with the IFAC Intellectual Capital team; and

2) Gathering input from the IAESB Steering Committee in July 2015.

(c) Analysed and proposed disposition of comments received in response to the Consultation Paper issued, including gathering input from the CAG

10) Details of TF activities are set out in Appendix 1

**DISCUSSION:**

**Part 1 - CONSULTATION PAPER RESPONSES AND DISPOSITION**

**Themes from the comment letters received**

11) The responses received were from the following stakeholders:

<table>
<thead>
<tr>
<th>Member Body</th>
<th>10</th>
</tr>
</thead>
<tbody>
<tr>
<td>Firms</td>
<td>4</td>
</tr>
<tr>
<td>Regulators</td>
<td>1</td>
</tr>
<tr>
<td>Individuals and Others</td>
<td>3</td>
</tr>
<tr>
<td>Other Professional Organizations</td>
<td>3</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>21</strong></td>
</tr>
</tbody>
</table>

12) The TF identified the following observations and themes from the comments (See Agenda Item 3-5; Appendix 3):

(a) Fifty-nine percent (59%) of respondents have, or are in the process of implementing a learning outcomes approach. Three-quarters of them offered recommendations to others yet to implement a learning outcomes approach as part of their comment letters.

(b) Eighty-six percent (86%) of respondents explicitly expressed the value in the Guiding Principles, with 57% of respondents calling for amendments or improvements to the Guiding Principles as drafted, and many expecting them to be of most relevance to developing nations.
Sixty-two percent (62%) of respondents expressed a need for further guidance; however, very few of the requests were consistent amongst 20% or more of respondents. It is evident that value will be in the combined implementation guidance package of the Staff Q&A, the examples and the Guiding Principles as many responded that further guidance is needed to make the Guiding principles more tangible, and differentiated from the Framework/IESs.

The most consistent requests for further detail are:

1) in relation to developing appropriate assessment activities and governance and oversight process (33% and 29% of respondents respectively) indicating a limited comfort and experience in these areas;

2) (24% of respondents) in relation to the application of the Guiding Principles to Continuing Professional Development, supporting the case for the implementation guidance project currently being undertaken by the Board in respect of IES 8; and

3) (24% of respondents) in relation to setting the context for the Guiding Principles, specifically highlighting the importance and value of implementing a learning outcomes approach, indicating that the Value Proposition has a role beyond the Consultation Paper, and that there is a broader need to reinforce the case for this change in the IESs Revision Project

Disposition of comments

13) In response, the TF proposes to:

(a) Update the Guiding Principles in response to specific comments.

(b) Publish the Value Proposition as drafted in the Consultation Paper as an independent Information Paper within the Learning Outcomes Implementation Guidance suite.

(c) Respond to guidance requests made consistently by more than 20% of respondents with either:

1) Amendments to the Guiding Principles themselves;

2) Additional, or updated Staff Q&A

3) Raising matters with a broader impact for future Board consideration

Amendments to Guiding Principles

14) The most prevalent requests for improvements to the Guiding Principles can be summarised as follows:

(a) Greater context to accompany the Guiding Principles, defining what is meant by a learning outcomes approach and how it differs from other approaches to learning and development;

(b) Better linkage between the Guiding Principles and the IESs;

(c) Clarification of the applicability of the Guiding Principles beyond IPD; and

(d) Integration of concepts such as instructor quality, learning environment and relevant content into the Guiding Principles.

15) Appendix 3 sets out the specific comments noted in this area.

16) The revisions proposed to the Guiding Principles are set out in Agenda Item 3-2 and include:

(a) Updating the introductory paragraph to more explicitly:
AGENDA ITEM 3-1

1) Highlight the link between a learning outcomes approach and the IESs, namely that a learning outcomes approach is the premise on which the revised standards have been developed;

2) Define what is meant by a learning outcomes approach;

3) Describe the broad applicability of the Guiding Principles to IPD, practical experience and CPD; and

4) Acknowledge the impact of the learning environment on the learning outcomes approach.

(b) Leveraging editorial recommendations in order to:

1) Clarify the Assessment Guiding Principles, differentiating between the assessment of an individual and the assessment of program effectiveness;

2) Address the need for the assessment to support the achievement of the learning outcome at a sufficient level of complexity.

(c) Highlighting the use of language direct from the IESs in order to balance the desire to demonstrate the broad applicability of the Guiding Principles while ensuring the Guiding Principles remain consistent with the standards themselves

17) The TF acknowledges that respondents requested more granular Guiding Principles; however, we believe this is addressed through the publication of the examples and the Staff Q&A publication. In addition, it supports the primary objective of the Guiding Principles having broad applicability.

Action Requested:
A. Do you agree with the revisions to the Guiding Principles?
B. Do you consider them responsive to the comments received from public consultation?
C. Are there further changes you would recommend?

Publication of the Value Proposition as an Information Paper

18) As described in the themes in para. 11 above, the comment letters indicate that neither the importance and benefits of a learning outcomes approach, nor the Board’s position on such an approach is widely understood. In response, the TF proposes to publish the Value Proposition as drafted in the Consultation Paper as an additional Information Paper in the implementation guidance package.

19) The Value Proposition proposed for publication is set out in Agenda Item 3-3.

20) In discussion of the early Consultation Paper response letters with the CAG, the CAG was supportive of ensuring the value of a learning outcomes approach was understood. The CAG recognised that there is an investment to be made to take a learning outcomes approach, and that relevant stakeholders need to be bought in to the value to ensure success, and that the return on the investment is realised.

21) The CAG also recommended conducting round tables with relevant stakeholders, including those program providers that offer continuing professional accounting education as a means discussing the Board’s position on outcomes-based education and development.
22) The TF invites the perspectives of the Board on what more, if anything should be done to highlight the Board’s position on outcomes-based education and development.

23) In addition, an additional Q&A has been added to the Staff Q&A publication to share some of the benefits articulated by respondents (see Appendix 4).

24) The TF deliberated whether the benefits list should be more comprehensive by including benefits as articulated in publically available materials. The TF concluded that, consistent with prior discussions, the implementation guidance should reflect input from Member Bodies to promote applicability, and limit direct referencing of external materials that would require periodic updating.

25) The TF discussed whether the expanded benefits listed in the proposed Staff Q&A that are based on input from Member Bodies should be expanded to include benefits in a learning outcomes approach as identified by the Board. This discussion concluded in the need to obtain further input from the Board.

**Action Requested:**

D. Do you agree with publishing an updated Value Proposition?

E. If yes, do you agree it should be published as an additional information paper in the implementation guidance suite?

F. What is the Board’s point of view on adding benefits to the list included in the Staff Q&A to include the Board’s perspective on the benefits?

G. What more, if anything, should the Board be doing to highlight the Board’s position on outcomes-based education and development?

**Requests for Further Guidance:**

26) Guidance requests made consistently by more than 15% of respondents are set out in the table below together with proposed TF responses.

<table>
<thead>
<tr>
<th>Purpose of requested guidance</th>
<th>TF response</th>
</tr>
</thead>
<tbody>
<tr>
<td>Highlighting the importance and benefits of a learning outcomes approach.</td>
<td>Add a question to the Staff Q&amp;A, leveraging the benefits articulated in some of the comment letters.</td>
</tr>
<tr>
<td></td>
<td>The Value Proposition as drafted in the Consultation Paper is proposed for publication as an Information Paper within the Learning Outcomes Approach suite of guidance</td>
</tr>
<tr>
<td>Support the writing and development of appropriate and robust assessment activities</td>
<td>The TF proposes to address this request by directing users to the wealth of publically available reference materials on the subject of learning outcomes, designing learning opportunities to achieve them, and development assessments to measure their achievement.</td>
</tr>
<tr>
<td></td>
<td>This will be done without reference to specific materials.</td>
</tr>
<tr>
<td></td>
<td>As set out in the project proposal in para. 7, phase 3 of the project will consider further requests for guidance based on Consultation Paper comments.</td>
</tr>
<tr>
<td>Purpose of requested guidance</td>
<td>TF response</td>
</tr>
<tr>
<td>-------------------------------</td>
<td>-------------</td>
</tr>
<tr>
<td>Developing and delivering appropriate governance and oversight processes</td>
<td>The TF believes a governance and oversight process will be unique to most Member Bodies based on the diversity of accounting education programs; accordingly, the planned examples for publication are expected to be responsive to this comment. Again, phase 3 of the project will consider further requests for guidance based on Consultation Paper comments.</td>
</tr>
<tr>
<td>How the principles of a learning outcomes approach applies to CPD given the acceptable alternatives available in IES 7</td>
<td>The TF is of the view that taking a learning outcomes approach is the most effective way to demonstrate and, by consequence, improve the competence of professional accountants. As such, the TF encourages the Board to address whether the input based learning and development in IES 7 should be re-evaluated. The TF recommends this is addressed in the Strategy and Work Program. The TF also expects that the outputs from the IES 8 implementation guidance project will support the application of the Guiding Principles in practice for CPD of engagement partners.</td>
</tr>
</tbody>
</table>

27) Appendix 4 sets out specific Consultation Paper comments/requests for guidance in the above listed areas for your reference.

28) The proposed additions to the Staff Q&A publication are set out in Agenda Item 3-4. They include the additions described in the table above as well as amendments deemed responsive to comments on the Guiding Principles themselves, and include the recommendations for those yet to implement that were provided by respondents.
AGENDA ITEM 3-1

Action Requested:

H. Do you agree with the additional and amended Staff Q&A proposed for inclusion in the Learning Outcomes suite of implementation guidance (i.e., Guiding Principles, Staff Q&A, and examples)?
I. Are they responsive to comments received in public consultation?
J. Do you agree with the TF’s response to referencing and developing further guidance in areas where extensive reference material is publically available?
K. Are there further additions you would propose to the Staff Q&A?
L. Is the Board supportive of the suggestion to re-evaluate the option for an input based approach in IES7 in the 2016 – 2018 Strategy and Work plan?

Matters with Broader Impact for Future Board Consideration

29) In addition to the proposal to revisit IES7 in the next Strategy and Work plan, the TF also observed comment letters requesting how the learning outcomes in the revised IES will be maintained to keep pace with the rapidly changing profession.

30) The TF understands that matter would be captured in the Standards Revision Criteria and Standards Improvement Process discussed at the April 2015 Board meeting, and proposes that this matter be taken into those processes.

Action Requested:

M. Are there any other matters of broader impact for future Board consideration that the Board noted in the comment letters received in response to the Learning Outcomes Consultation Paper?

Part 2 – PRACTICAL EXAMPLES

The Suite of Practical Examples

31) Set out below is the suite of practical examples expected to be issued in December 2015. All examples relate to IPD.

<table>
<thead>
<tr>
<th>Example #</th>
<th>Member Body Characteristics</th>
<th># Members</th>
<th>Responsibility</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>~25,000</td>
<td>Direct</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>~130,000</td>
<td>Direct</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>~130,000</td>
<td>Direct</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>~35,000</td>
<td>Direct</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>~5,000</td>
<td>Shared</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>~20,000</td>
<td>Shared</td>
<td></td>
</tr>
</tbody>
</table>
32) The TF is in the process of obtaining permission letters from the Member Bodies to which the examples relate. The form of the permission letter is included in Appendix 5 for your information.

33) The extent and coverage of the practical examples is based on content currently available to the TF through the Board outreach performed previously.

34) The TF believes that the practical examples are sufficient to achieve the objectives of the project. There is an opportunity to increase the number of examples due to responses from the Consultation Paper where Member Bodies were willing to hold further discussions about their approach to adopting a learning outcomes approach.

35) A separate project by the Board will be needed to determine a process by which the examples and Staff Q&A are maintained and updated.

**Proposed Way Forward**

Subject to the approval by the IAESB of the content of proposed documents, the taskforce will finalize the content of these documents. The taskforce will request a DWG review and IFAC formatting of the documents. Any changes will be reviewed by the taskforce chairperson to ensure that the changes do not affect the content of the documents. It is expected that the documents will be published by Quarter 1 of 2016, if not earlier.
Appendix 1 – Summary of TF activities since the April 2015 Board meeting

The TF undertaken the following activities:

<table>
<thead>
<tr>
<th>Date</th>
<th>Activity</th>
<th>Objective</th>
</tr>
</thead>
</table>
| 4 Jun 2015      | TF Teleconference                             | 1. Discussion of CAG feedback and proposed responses  
|                 |                                               | 2. Discussion of feedback from the recent “DWG lite” review of proposed deliverables                                                     |
| 7 Jul 2015      | Publication of the Staff Q&A publication and the Consultation Paper |                                                                                                                                         |
| 13 Jul 2015     | TF in person meeting (NYC)                    | Proposed papers and discussion with those at the Board gathering                                                                       |
| 13 – 14 Jul 2015| Board Gathering                               | 1. Gathering feedback on the TF’s initial drafted example  
|                 |                                               | 2. Gathering views on next steps and scope of examples planned to be available for release in November                                   |
| 14 Jul 2015     | TF in person meeting (NYC)                    | Agreeing next steps for further drafting remaining examples in the planned suite.                                                        |
| 27 Jul – 21 Aug | Electronic circulation of proposed examples   | Individual TF members gathering wider input into drafted examples                                                                       |
| 25 Aug 2015     | TF teleconference                             | 1. Discussion of examples and questions on review to date  
|                 |                                               | 2. Achieving consistency on examples as currently drafted                                                                             |
| 1 Sept 2015     | Extension of consultation period for the Consultation Paper to September 21 2015 | Aiming to improve response rates                                                                                                         |
| 14 Sept 2015    | Teleconference with IFAC Intellectual Property team (first call) | Defining the approval process for gathering consent from relevant IFAC Member Bodies to publish examples, and creating a specific permission letter to address the project needs |
| 21 Sept 2015    | Electronic circulation of draft permission letters | 1. Permission letters shared with the TF members for discussion, together the with current draft of examples, with the relevant Member Bodies |
| 28 Sept 2015    | CAG meeting                                   | 2. Share TF observations and preliminary themes identified in response to the comment letters received.  
|                 |                                               | 3. Gather specific input into a number of questions raised by the preliminary analysis of comments                                         |
| 6 Oct 2015      | TF Teleconference                             | 1. Discuss and agree disposition of comments received in the Consultation Paper process.  
|                 |                                               | 2. Agree on revisions to the Guiding Principles  
|                 |                                               | 3. Assess status of the example approval process  
|                 |                                               | 4. Finalise Issues Paper for November 2015 Board Meeting                                                                               |
Comment letters received in response to the Consultation Paper were shared with the CAG in advance of the meeting on September 28th. The TF presented high level themes and observations from those comment letters during the meeting, seeking the CAG’s point of view on some specific questions. The questions asked and CAG’s input are summarised below, together with how their feedback has been considered.

<table>
<thead>
<tr>
<th>Question</th>
<th>Response</th>
<th>Disposition</th>
</tr>
</thead>
</table>
| 1. What is the CAG’s point of view on addressing the broader need to further explain the importance and benefits of a learning outcomes approach in this project? If inclusion of this need is best addressed in this project, what is the CAG’s point of view on expanding and publishing the Value Proposition or the Staff Q&A | The CAG was supportive of ensuring the value of a learning outcomes approach was understood. The CAG recognised that there is an investment to be made to take a learning outcomes approach, and that relevant stakeholders need to be bought in to the value to ensure success, and that the return on the investment is realised. The CAG recommended conducting round tables with relevant stakeholders, including those program providers that offer continuing professional accounting education. | TF proposes to:  
- Publish Value Proposition as an independent Information Paper included within the Learning Outcomes Implementation Guidance suite  
- Add a Q&A on the benefits of a learning outcomes approach as shared by the respondents to the Consultation Paper  
- Consider whether a more direct approach to reinforcing the benefits of a learning outcomes approach should be pursued by the Board |
| 2. Is the CAG supportive of editing the Guiding Principles to better reflect their broader applicability, i.e. more than IPD? | The CAG encouraged the TF to ensure that the applicability of the Guiding Principles did not become narrowed. The CAG raised the challenge posed by the option to use input based methods, or a hybrid approach in IES 7. The CAG encouraged the TF and the IAESB to consider the impact of this, together with limited sanctions for non-compliance. | TF proposes to:  
- Make explicit the scope of the Guiding Principles in an introductory paragraph.  
- Raise the impact of the option in IES7 with the Board in November 2015 for consideration in the 2016 – 2018 Strategy and Work Plan |
<p>| 3. What is the CAG’s point of view on adding Guiding Principles to address concepts such as instructor quality and learning environment? | The CAG advised the TF to protect the objective of developing principles which are supported by further guidance.                                                                                       | TF proposes to maintain the 3 elements of the Guiding Principles, but acknowledge the role of the instructor and learning environment in a successful learning outcomes approach in the introductory paragraph. |
| 4. What is the CAG’s view on referencing existing resources or guidance to provide further implementation guidance? | The CAG was supportive of highlighting existing guidance but cautioned the TF around the selection of reference materials to support the implementation of a learning outcomes approach, but to avoid referencing specific sources. | The TF proposed to add a Q&amp;A highlighting the existence of reference materials to support the implementation of a learning outcomes approach, but to avoid referencing specific sources. |</p>
<table>
<thead>
<tr>
<th>Question</th>
<th>Response</th>
<th>Disposition</th>
</tr>
</thead>
</table>
| Suggestions may include:  
- Learning design frameworks such as ADDIE or 6Ds  
- Guidance on writing learning outcomes – Leeds Metropolitan University  
- Alignment of learning outcomes, teaching and assessment – John Biggs | which materials to reference – e.g., who would determine which ones should be referenced.  
Again the CAG urged the TF to remain focussed on the objective of the Guiding Principles, namely to allow for broad applicability and to reinforce the need for judgement in application. | |

Other:

The CAG discussed the limited response rates from Member Bodies – and potential root causes. The diversity of the Member Bodies responding was acknowledged, and a recognition noted that Member Bodies may not be in a position to respond given their experience with learning outcomes approaches.
### Appendix 3 – Extracts from Comment Letters

Bolding intends to highlight the key points.

#### SPECIFIC GUIDING PRINCIPLES IMPROVEMENTS

<table>
<thead>
<tr>
<th>Respondent</th>
<th>Respondent comment</th>
</tr>
</thead>
<tbody>
<tr>
<td>ISCA</td>
<td>IAESB’s approach in providing Guiding Principles and examples for implementation will be <strong>extremely useful</strong> as we develop and review our professional accountancy qualification programs by adopting a learning outcomes approach. However, <strong>we recommend further guidance and clarification</strong> on the Consultation Paper to improve clarity, with an objective of <strong>consistency in the standards of accounting education programs</strong> offered on a global level.</td>
</tr>
</tbody>
</table>
| DTT        | We recognize the many challenges and complexities present in drafting this consultation paper. Our comments below focus on what we believe to be integral issues together with our suggestions for improvement.  
1. **Content of implementation guidance**  
   We recognise that this consultation paper is a useful vehicle to gather practical examples of how effective learning programmes can be implemented. However, at this stage it is a difficult document to respond to, without the examples that would be expected to provide the most useful, practical guidance.  
   As an overall comment, it is **unclear how the components of the consultation paper link together**: how applying the Guiding Principles will deliver the described Value of a Learning Outcomes Approach or how the Staff Questions and Answers relate to the Guiding Principles. As an example it is difficult to see how the Guiding Design Principles relate to the helpful detail provided in the answer to Question 5 of the Staff Questions and Answers document.  
2. **Relating guidance to existing practice and frameworks**  
   It is **not clear** how the Board intends these **Guiding Principles to relate to existing pedagogy and learning design principles**. In our experience, Learning Outcomes are typically a component of a broader learning design and implementation process to deliver impactful, effective and measurable learning. We also note that outcomes based learning is well established and widely used in many areas beyond the accounting profession, and so would expect to see the Board drawing on the existing literature that is available in drafting this guidance.  
   However, the **implementation guidance will need to clarify to what extent cultural variations are acknowledged** given that learning systems and approaches vary significantly across the world - for example the general education system (as well as the CPA exam system) in Japan is not the same as that in many western countries.  
   The guidance would be more practical if it were to **summarise and recommend common** (though not exhaustive) **characteristics of effective learning programmes**, acknowledge widely used learning design frameworks (ADDIE, The Six Disciplines of Breakthrough learning (The 6Ds) etc.) and describe how the learning outcomes from the IESs can be incorporated within such approaches.  
3. **Definition of a Learning Outcomes Approach**  
   To help organisations implement a Learning Outcomes Approach, **the guidance needs to define what the Board means when it uses the term Learning Outcomes Approach**. A definition would need to be sufficiently clear to help organisations self-assess their existing programs to determine the extent to which they are currently implementing such an approach.  
   The answer to question fourteen in the Staff Questions and Answers sets out the difference between an input-based and an output-based approach but does not explicitly relate this to a Learning Outcomes Approach, and this issue is not addressed elsewhere in the guidance.  
4. **Relationship between overall Business Outcomes and detailed Learning Outcomes**  
   Prepared by: Anne-Marie Vitale, Catherine Forster, & taskforce members
The IAESB guidance spans diverse stakeholder groups (corporate, higher education, government, regulators) and focuses on competence areas and learning outcomes. Our perspective is that of a corporate environment in which we provide learning and development to professional accountants and aspiring professional accountants throughout their careers.

While learning outcomes are important in corporate-sponsored learning they are subordinate to business objectives (critical business needs and job performance requirements). Corporate learning therefore shifts the focus from learning outcomes (abilities and capabilities at the end of a course) to business outcomes (behaviours and results on-the-job). Even in ‘non-corporate’ learning there is likely still to be an overall objective that can be identified; most probably aligned with public interest considerations. This is an area not currently addressed in the guidance.

### 5. Consistent assessment of proficiency levels

A critical issue for IFAC Member Bodies is how learning/education providers directly interpret or operationalise proficiency levels to assess the level of achievement individuals need to have reached to become professional accountants, and how this is done consistently and correctly on a global basis. As such we would expect specific implementation guidance from the Board in this area.

**R. Johnson**

I was deeply disappointed with the Consultation Paper on Guiding Principles for Implementing a Learning Outcomes Approach. I found it to be too cryptic, and I believe that it did not provide sufficient guidance to implement a learning outcomes approach. I needed to read it several times, as it provided neither implementation guidance, nor clear view of how the principles would support implementing a learning outcomes approach. Substantial additional guidance and discussion is needed. After considerable personal deliberation, I am recommending a change to one of the guiding principles, and I am offering a figure in an appendix to my comment letter that provides more detail to support a deeper understanding of a learning outcomes approach, at least from my perspective.

I also believe that it is important to build a stronger tie between IES No. 2, 3 and 4 and this discussion of learning outcomes. This is particularly important for someone who is less familiar with the standards that set this project in motion.

**ACCA**

On the guiding principles ACCA is of the view that there may be a need for an introductory section which explains what the learning outcomes approach is, to set the scene or put the guidance into context. The introduction could clarify how this approach differs from other approaches. As exams increasingly replicate the work environment and simulations become more widespread, the ways to assess competence based on learning outcomes could result in a blurring between what is tested in examinations and what is tested in PER. Consequently, it may be helpful if the introduction commented on this trend and IAESB’s position. While the vision is clear and elements of the guiding principles appropriate, ACCA considers that the principles themselves could be a little more specific (without being prescriptive) and more helpful in guiding syllabus and assessment design.

**DTT**

They are sensible observations of what to have in mind when developing a professional accounting education programme but they are not complete or granular enough to instigate change or inspire recognition of a need for change.

As guidance, they don't provide sufficient depth or breadth to help those wrestling with a learning outcomes to approach understand what that is and whether they are currently delivering it. While the use of the word “principles” suggests that the Guiding Principles are a complete list of the essential characteristics of a successful learning programme, other considerations not currently addressed - for example, the importance of the wider learning environment and the role of communication in an effective programme etc.

**EY**

Overall, the Guiding Principles are sensible and easy to read, understand and are helpful in providing a guide for implementing an effective learning outcomes approach. However, the Guiding Principles need to better differentiate the assessment of a program (i.e., is the program successful in generating the desired learning outcomes) from assessment of an individual (i.e., has the individual demonstrated the learning outcomes). We suggest that the Guiding Principles be revised to clearly differentiate between assessment of a program and assessment of individuals.
ICAP Learning outcomes approach was a significant transformation therefore making an effort to provide a set of guidance for the implementation of learning outcomes is actually commendable

The principles under review cater to the elements of design, assessment and governance.

Likewise other standards issued by standard setters, the conceptual base for IESs is also outlined by way of a Framework. Though the presence of a well-explained Framework for IESs paves the way for the effective implementation of the learning outcomes approach, yet introducing the proposed Guiding Principles in addition to a comprehensive framework reflects an intention of extending some extra help.

An important question in this regard is about the possible future status of these guiding principles. If these principles gather positive response from Member Bodies, whether they ultimately become a part of The Framework. In that case the suitability of their inclusion in the framework would require another round of analysis. While reviewing these principles it was felt that The Framework does cover these proposed principles with appropriate detail.

To understand it better, we may analyze principles set out against one proposed element, namely, “Design” reproduced as follows:

"Design
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. Competence areas, together with their assigned proficiency levels and their related learning outcomes, drive the design of a program. The instructional design methods and content of a program align with the achievement of the desired learning outcomes. The design of a program is regularly re-evaluated in response to available evidence, data, and information to continually improve its effectiveness."

We analyze each of the above in the following table:

<table>
<thead>
<tr>
<th>Proposed Principles</th>
<th>Concepts in the Framework</th>
</tr>
</thead>
<tbody>
<tr>
<td>Identification of role and competence area</td>
<td>The framework (paragraph 17-23) provides extensive guidance about the concept of linkage between role that a professional accountant performs and competence area and proficiency level.</td>
</tr>
<tr>
<td>Instructional design, contents of design and learning outcome</td>
<td>The Framework (paragraph 24-37) discusses the concept of learning and development, Initial Professional Development and Continuing Professional Development in a manner that these concepts can easily be related to the requirement of IESs.</td>
</tr>
<tr>
<td>Re-evaluation of design</td>
<td>The Framework does not contain any concept of continuing re-evaluation of design. However, this is considered as a prime responsibility of a member body to continually evaluate the effectiveness of education system.</td>
</tr>
</tbody>
</table>

In our opinion, these principles are not providing extra help or guide for implementing an effective learning outcome approach.

ISCA We agree that the elements of the Guiding Principles:

a) Design of programme to align with achievement of learning outcomes,
b) Assessment of individuals to measure achievement of learning outcomes and
c) Governance form the fundamental basis in providing a guide for implementing an effective learning outcomes approach. We acknowledge that IAESB has developed the Guiding Principles for “broad applicability on a global basis”. However, we recommend further elaboration for more effective implementation of the learning outcomes approach by Member Bodies. Further guidance at an appropriate level of detail will provide clarity, lending to greater consistency in the standards of accounting education programs offered on a global level.

Further comments on Guiding Principle – Assessment activities

We would like to seek further clarification and guidance from IAESB on the applicability of the Guiding Principle (Assessment activities) to short Continuing

Prepared by: Anne-Marie Vitale, Catherine Forster, & taskforce members  Page 15 of 29
| Prepared by: Anne-Marie Vitale, Catherine Forster, & taskforce members | Page 16 of 29 |

### AGENDA ITEM 3-1

Professional Development (CPD) courses as this is not the focus of IES 7 [Please refer to Diagram 1]. There is an emphasis on reflective activities (e.g. record of learning, reflective record, or personal development portfolio) in CPD courses which has not been addressed by the Guiding Principle.

*Focus of IES 7 is on the role of the Institute in the monitoring and enforcement of CPD activities undertaken by members to “develop and maintain their competence subsequent to IPD”.

| JICPA | They are generally helpful. They would be even more helpful if the following issues were also considered. |

- The Guiding Principles seem merely to be a reproduction of the requirements or concepts included in the IESs or the Framework, and we do not see anything notably new. Therefore, we suggest that further improvements be made to the document so that more value is added (e.g., by addressing the points we describe in our comments to Question 3, or refining the wordings used in the Guiding Principles to make it more understandable); and
- It is desirable that the Guiding Principles be published together with illustrative examples, rather than in isolation; and
- To promote the value of the learning outcomes approach, its merits over other non-learning outcomes approach should clearly be articulated.

| R. Johnson | I would recommend changing the first guiding principle from “design” to “design and deliver.” It is important for this principle to encompass (a) setting learning outcomes (i.e., adopting the learning outcomes associated with IES Nos. 2, 3 and 4), (b) developing curriculum that incorporates these learning outcomes, and (c) providing instruction and other learning opportunities for students to acquire the learning outcomes. As written, the current discussion of these guiding principles does not address the important aspect of actual delivery of instruction and other learning opportunities. The process of assessment should then give feedback, not only on the curriculum design, but also on the actual delivery of instruction and learning opportunities. |

I support your view that developing curriculum needs to address both defining competency areas to be included in the curriculum, as well as the proficiency levels that address the degree of complexity and uncertainty embedded in the subject that an aspiring professional accountant should master.

From my perspective, assessment needs to include (a) measuring learning outcomes, (b) analysis of the information obtained in the assessment process, and (c) developing and delivering improvements, as needed, based on the assessment analysis. This final step is both part of the assessment process and a part of the design and delivery process. I support your view expressed in the concept paper regarding how assessment and design are linked together through a regular process of analysis of assessment results and re-evaluation of the effectiveness of the design and delivery of curriculum.

Finally, governance is an important principle. Governance is the background in which design, delivery and assessment operates. Governance involves setting an appropriate tone by senior administrators regarding the importance of assessment, the willingness to commit resources to the assessment process, and the oversight and monitoring of the continual process of design and delivery, assessment, and redesign for continuous improvement. The support of senior administration, appropriate resources, and a regular oversight of a learning outcomes approach is essential for assessment activities to be effective.

| PwC | 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.
AGENDA ITEM 3

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 programs 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.

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**ICAEW**
The Guiding Principles may be a useful source of guidance for checking on or reviewing learning outcomes, but we do not see these as being particularly beneficial for our organization, as we already have a learning outcomes framework integrated into the ACA qualification, one of the most advanced learning and professional development accountancy programs.

However, the Guiding Principles may serve as a more useful resource and guidance for professional accountancy bodies that are in the initial stages of designing and putting in place a learning approach for their members. It may therefore be more productive for the Guiding Principles to be developed with the purpose of supporting and mentoring those Member Bodies which are looking to strengthen their structures and processes and develop high-quality standards, particularly in developing countries.

As suggested in response 1 above, we are concerned that some of the proposed principles may not be in line with an existing learning outcomes approach embedded within the learning programs of certain professional accountancy bodies, and may therefore not be benefitting our organization.

It is also noteworthy that some of the descriptions of the Guiding Principles as currently written remain too vague and broad to provide any essential framework. For example, in Table 1– Guiding Principles for a Learning Outcomes Approach, we question what is meant by “feedback on assessment activity performance is provided to individuals”. ICAEW has a process in place to verify the marking of exams and a grievance process for exam candidates however, it is not clear if such activities would constitute such feedback, and the resources to be involved in providing this feedback.

**IRBA**
Within the African context, 74% of professional accountants on the continent are from two countries, namely South Africa and Nigeria. This demonstrates the need for a broader uptake of the IESs throughout Africa. However, such uptake will only be realised when African countries can see the benefits of implementing the IESs and when the case for a learning outcomes approach is made more apparent.

The current guidance document does little to sell the virtues of an outcomes based approach particularly within countries with a weak basic education system.
South Africa tried to introduce an outcomes based approach at the school level in 2005. The implementation of an outcomes based approach in South Africa failed largely because there was insufficient understanding of what the approach hoped to achieve and how the approach could be implemented in the schooling system. In addition, there was insufficient buy-in from parents, students and teachers, and insufficient resources to implement the approach successfully.

ISCA

Besides ISCA, these Guiding Principles will be beneficial to the other key stakeholders of the accounting industry in Singapore, including the regulators, relevant government agency, accounting education providers and employers as the “stated learning outcomes and related proficiency levels provide a base that can be built upon to reflect the professional competence needed for a specific role”. In particular, the Learning Outcomes defined in IES 2, 3, and 4 will serve as a common reference in the design of programs within Singapore’s accounting education system (from GCE O levels Principles of Accounting course up to the post-university Singapore Qualification Programme) in preparing students and aspiring professional accountants with the necessary knowledge and competence at different levels.

In addition, the use of a common learning outcomes approach in approaching CPD for the Institute and major employers of qualified accountants (including the Big 4), will enhance consistency in terms of the design and pitching of training programs available in the market, bringing about greater efficacy when the Institute undertakes the “monitoring and enforcement role”.

For our suggestions and further clarifications on the Guiding Principles Assessment Activities and Governance, please refer to our comments in Question 1.

R Johnson

These guiding principles are helpful, but they need to be better explained or expanded on in more detail. The principles need to support a regularized process associated with a learning outcome approach. A discussion of the principles themselves, without a view to the fuller process associated in implementing a learning outcomes approach, is incomplete.

As I read the consultation paper, I found myself left wanting. The paper did not provide sufficient guidance to allow someone who is unfamiliar with a learning outcomes approach to understand what is involved in implementation. I found myself needing to consult other resources about assessment and learning outcomes, and I found myself having to develop details to inform my own understanding. Having to consult additional resources will only lead to a high degree of variance in the implantation of a learning outcomes approach.

As I discussed the IESBA consultation paper with colleagues, we did not find the consultation paper sufficiently helpful to inform the implementation of the learning outcomes approach addressed in IES Nos. 2, 3 and 4.

ACCA

These are the specifics ACCA would recommend were added to the guiding principles to achieve the objectives stated:

**Design:** It is important to state at the outset that the main primary qualitative characteristic related to programme design is relevance, possibly supported by secondary characteristics such as compliance and applicability. Relevance is determined by designing clear and specific learning outcomes based on a competency framework from the International Education Standards. Awarding organisations should therefore ensure that the learning outcomes within their programmes demonstrate the competencies contained within these standards. In addition, it is incumbent on awarding organisations to ensure that the design of their programmes and the outcomes within them make their programmes compliant with local law, regulations and educational frameworks where required, which permit the professional accountant to practice in any given jurisdiction, where this is relevant. It is important to impress upon awarding organisations that a guiding principle should be to ensure that their programme and assessment design is stakeholder focused, mainly employer led, to ensure that target market needs are met as and when these change, over time and as new market, technological and commercial developments arise.

Additional guiding principles for programme design may include the recommendation that curricula should be designed to meet the required intellectual levels, relating to standards (Foundations, introductory, intermediate and mastery) and be expressed in sufficient detail to ensure that the learner and education provider are clear on the learning objectives to be met, using appropriate action verbs to ensure that competency scope and level is appropriate and transparent.

Finally, the design of curricula should have a logical flow and progression to adequately support teaching and learning.
Assessment: While relevance is most appropriate in terms of guiding the design of programmes, it can be argued that validity and reliability are the primary qualitative characteristics for the appropriate design of assessments and fairly measuring candidate performance against those assessments, with the secondary characteristics being, equity, sufficiency, transparency and consistency. It is implicit that assessment design should set learning outcomes which help demonstrate professional competence, but the principles need to spell out how this may be achieved in relation to the qualitative characteristics outlined. This has been achieved to some degree in the guiding principles but there are further principles which could be included, and these are outlined in our answer to question 4 below.

Governance: The guiding principles around governance seem to be particularly light and fairly non-specific. Governance and quality assurance is a key pillar of a learning outcomes approach and sound governance is essential to ensure that the qualitative characteristics of design and assessment are met.

Guiding principles should include direction on how to monitor the design and assessment process how to ensure relevance in design of curricula and that they are compliant and applicable. Governance arrangements also need to assure the validity and reliability of the assessment of learning outcomes, including policies, processes and procedures for ensuring that assessments are, equitable, sufficient, transparent and consistent.

DTT

Recognising that design and assessment are key components of effective learning we would also expect to see the following topics explored by the Board:

- Adult learning theory considerations
- Establishing an appropriate blend of instructional approaches
- Consideration of role of the wider learning environment communication
- Role of the educator in the process, and ensuring they are sufficiently qualified and competent to deliver the learning/education program.
- Activities which support and enable transfer of learning into the workplace

EY

We believe that the Guiding principles should cover assessment of an individual and assessment of a program. The Guiding Principles, as currently written, do not distinguish between assessment of a program and assessment of an individual. However, we believe that the guiding principles addressing assessment need to be flexible. Depending on the program objectives, assessment may only be of the individual or the program and other times both.

The 4th guiding principle under design (The design of a program is regularly re-evaluated in response to available evidence, data, and information to continually improve its effectiveness) appears to cover the assessment of a program although it is a design principle. We believe the categorization of this principle should be reviewed to determine if it better fits under assessment. Additionally, we believe this principle should also refer to assessing whether the program is being deployed on a timely basis in order to achieve the learning outcomes at the right time relative to the expected role of the individual.

The 3rd guiding principle under assessment (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) refers to a defined level, target or benchmark. However, we believe that reference should be incorporated into the guiding principles under design to periodically evaluate the defined level, target or benchmark to determine that it still remains relevant.

The 4th guiding principle under assessment (Feedback on assessment activity performance is provided to an individual to further their professional learning and development) suggests the assessment is of an individual rather than of a program. We suggest that the references to assessment throughout the Guiding Principles are reviewed for consistency and assessment of a program and assessment of an individual be properly distinguished in the guiding principles.

ICAG

The governance can be broken into internal and external (regulation) so that users of the standards clearly ensure they meet both requirements. A good learning outcome also requires good trainers and learning environment as well as learning resources so such issues must be stated to reduce subjectivity in application.

IMOP

Learning for experienced professional accountants is not clearly covered by the guiding principles; the guiding principles as described seem to be more focused to students. On the job learning needs be included as a guiding principle for experienced professional accountants, where topics specifically related to the job being performed as professional accountant is facilitated by the Engagement Partner or responsible person for non-audit professionals. This type of learning occurs almost always on the job, were the more experienced professional accountant explains to another professional accountant what needs to be done and how. It is important to provide a
guiding principle on the job learning because is the way to help experienced professional accountants to improve their technical skills on topics directly related to their daily activities and not just providing general learning on a wide number of topics.

**IRBA**

The introduction to the guiding principles should clearly define the learning outcomes approach and its link to the IESs. For example: “An outcomes-based approach is a process that involves the restructuring of curriculum, assessment and reporting practices to reflect the learning outcomes rather than the accumulation of course credits. It embodies the idea that the best way to learn is to first determine what needs to be achieved. The IESs set out the learning outcomes expected of a professional accountant. Member Bodies should use the IESs learning outcomes as the framework for the professional accounting education programmes.”

We do not recommend additional guiding principles; however, the current principles should be expanded to provide adequate guidance to the user and to link directly back to the IESs.

**JICPA**

We suggest that the IAESB consider additional Guiding Principles with respect to the following items:

1. **Design**
   - As each IES defines different competence area, it is important to design the professional accounting education program depending on the nature of each IES. For example, emphasis should be put on education to achieve the learning outcomes specified in IES 2, whereas the focus should be put on training, practical experience, and other activities rather than education to achieve the learning outcomes specified in IES 4.
   - We recommend that the IAESB add such principles to be considered when designing the professional accounting education program focusing on the nature of each IES.

2. **Assessment**
   - In each IES, varieties of competence areas exist, and as such, what is to be the effective assessment measure of learning outcomes for each competence area could naturally vary. We recommend that the IAESB add such principles to be considered when developing the assessment activities focusing on the nature of each IES.

**R. Johnson**

I believe the first guiding principle needs to be rearticulated to include the delivery of curriculum. This would include not only instruction, but other learning opportunities and activities that may range from various online learning systems, to case studies, to practical research activities, and to incorporating student to student interaction that supplements student to faculty interaction in critical ways.

**PwC**

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.

**R. Johnson**

I believe that a fuller discussion of the learning outcome approach is in order. The current discussion behind each principle is too brief to provide practical guidance.

In my opinion, it is important to clearly articulate the component parts that build a learning outcomes process. At a minimum, a short paragraph should be written on each of the following:

1. **Design**
   - Setting expected learning outcomes. Make a clear tie to the tables in IES. Nos. 2, 3
   - Developing curriculum that incorporates expected learning outcomes
   - Providing instruction and other learning opportunities for students to attempt to acquire the expected learning

2. **Delivery**
   - Analysis of the information obtained in the assessment process
   - Developing and delivering improvements, as needed, based on the analysis of the assessment outcomes

3. **Assessment**
   - Measuring learning outcomes
   - Developing and delivering improvements, as needed, based on the analysis of the assessment outcomes

4. **Governance**

Prepared by: Anne-Marie Vitale, Catherine Forster, & taskforce members
| i. | Tone at the top on the part of senior administration supporting and monitoring a learning outcomes approach. |
| ii. | Appropriate support to implement a learning outcomes approach. |
| iii. | Continual oversight providing feedback, suggestions and advice focused on improving the effectiveness of the learning outcomes process. |
## Appendix 4 – Extracts from Comment Letters

<table>
<thead>
<tr>
<th>GUIDANCE/FURTHER DETAILS REQUESTS</th>
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<tbody>
<tr>
<td><strong>Respondent</strong></td>
</tr>
<tr>
<td><strong>Context Highlighting the Importance and Benefits of a Learning Outcomes Approach</strong></td>
</tr>
<tr>
<td>ACCA</td>
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<td>R Johnson</td>
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<td>IRBA</td>
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The current guidance document does little to sell the virtues of an outcomes based approach particularly within countries with a weak basic education system.

South Africa tried to introduce an outcomes based approach at the school level in 2005. The implementation of an outcomes based approach in South Africa failed largely because there was insufficient understanding of what the approach hoped to achieve and how the approach could be implemented in the schooling system. In addition, there was insufficient buy-in from parents, students and teachers, and insufficient resources to implement the approach successfully.

ICAP
We suggest that instead of preparing a conceptual guidance parallel to Framework, IAESB may consider offering guidance about the overarching principle of ‘Competence Based Learning’ that would explain the reader the reason why IESs have been changed from content-based to outcome-based professional development.

IRBA
The introduction to the guiding principles should clearly define the learning outcomes approach and its link to the IESs.

For example: "An outcomes-based approach is a process that involves the restructuring of curriculum, assessment and reporting practices to reflect the learning outcomes rather than the accumulation of course credits. It embodies the idea that the best way to learn is to first determine what needs to be achieved. The IESs set out the learning outcomes expected of a professional accountant. Member bodies should use the IESs learning outcomes as the framework for the professional accounting education programmes."

We do not recommend additional guiding principles; however, the current principles should be expanded to provide adequate guidance to the user and to link directly back to the IESs.

DTT
The Staff Questions and Answers resource contains good information about considerations in transitioning to a learning outcomes approach. However, if an organization isn’t currently applying a learning outcomes approach, they will need further guidance to motivate them and help them identify what they need to do differently, for example:

- At a high level, initial diagnostic guidance against which learning/education providers could self-assess their current approach would be beneficial, setting out:
  - what a learning outcomes approach looks like;
  - widely used learning design frameworks;
  - the critical actions they need to be implementing to deliver this effectively etc

- A mission statement of the Value of Learning Outcomes that clearly and concisely captures the value proposition.

IRBA
The philosophy of the learning outcomes approach should be clearly articulated. There should also be an indication of how the learning outcomes approach differs from other approaches.

**Development of Appropriate Assessment Activities**

JICPA
We suggest that the IAESB consider additional Guiding Principles with respect to the following items: Assessment

In each IES, varieties of competence areas exist, and as such, what is to be the effective assessment measure of learning outcomes for each competence...
area could naturally vary. We recommend that the IAESB add such principles to be considered when developing the assessment activities focusing on the nature of each IES.

**AIWMI and CCRA**

The whole approach is based on Industry feedback or what we call as practice analysis i.e. constant feedback from the employers on the competencies required and building them in to the curriculum and testing it and constantly improving it.

- Assessment: Depending on what level of knowledge we define (1-5 or low to high or knowledge to application); the assessment would differ and would change. Certain exams like accountancy are generally based on absolute benchmark like 60% passing vs. others are more relative i.e. percentile. Both methods have their own strengths. Some principles on the same would be helpful.

**ACCA**

The following could be included under a more specific set of guidance:

Assessment:

Guiding principles for validity:

- Content (adequate breadth of assessment per event)
- Level (appropriate depth of assessment)
- Alignment of assessment requirements with learning outcomes
- Assessment requirements clearly signposted to performance criteria

Guiding principles for reliability:

- Length and structure of the assessment
- Independence of the requirements from the learning requirements within the curriculum
- Clarity of the requirements
- Comparable demand of assessment requirements between exam sittings
- Objective and fair measurement of candidate performance within an assessment (marking and moderation)
- Timely feedback to candidates on their individual and collective performance and on specific assessment and performance issues

**IRBA**

Other guidance could include:

How to assess using outcomes based approach?

**PWC**

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

**INCP**

We believe the following areas should be further emphasized in the Guide:

Clear methodology to define the individual assessment process that allows an objective measurement of achievements for each individual during the learning phase.

**IMCP**

The adoption of a learning outcomes approach is a process that actually is running in some universities in Mexico, the IMCP realized that the main challenge is provide guidance for the assessment process especially for practical experience and skills development.

**R. Johnson**

There are several important issues that need to be addressed associated with a learning outcomes approach.

First, assessing the accomplishment of learning outcomes as a program is quite different from assessing student accomplishments for purposes of marking, or grading a student. Elements of the two processes may overlap, and information obtained from the student marking process may be relevant to assessing the accomplishment of learning outcomes. Nevertheless, the two are not the same, and this need to be articulated clearly, from the beginning.

Second, a decision needs to be made about how learning outcomes will be measured. It may be useful to gather information at each stage of a program...
(e.g., for each course), but that may be too detailed to evaluate what is happening at the program level. A course level analysis will assist in identifying how elements of the curriculum function in terms of delivering learning outcomes associated with the course. However, a learning outcomes approach ultimately needs to focus on what aspiring professional accountants have learned at the end of a program. Hence, a decision needs to be made early on about the level at which learning outcomes will be measured, for example, at the program level, or at some instructional subunit level. Guidance, at least providing the pros and cons of measuring at one level or the other would be helpful.

Finally, not everyone will successfully accomplish every learning objective, by the completion of a program. A decision needs to be made at the program level about what the appropriate benchmark should be for aspiring professional accountants to accomplish the planned learning outcomes. It is also important that this decision be viewed through the eyes of an independent third party.

PwC

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 example would be beneficial: appropriately assessing learning outcomes associated with soft skills.

Governance Review Processes

ACCA

Guiding principles should include direction on how to monitor the design and assessment process how to ensure relevance in design of curricula and that they are compliant and applicable. Governance arrangements also need to assure the validity and reliability of the assessment of learning outcomes, including policies, processes and procedures for ensuring that assessments are, equitable, sufficient, transparent and consistent.

ISCA

With reference to Appendix 1, we suggest the following amendments to the diagram in depicting the Guiding Principles:

Inclusion of effective continuous improvement (via regular feedback/review) process Review considerations on how programs should be evaluated are listed briefly in the Staff Questions and Answers on the Implementation of a Learning Outcomes Approach. Question 21. However, these considerations have not been included into the Guiding Principles outlined in the Consultation Paper, whereby there is only mention on regular evaluation of the three elements (design, assessment and governance) to improve effectiveness, without elaboration of who (i.e. the specific relevant stakeholders) and how (i.e. the guiding methods and principles) to carry out the continuous improvement process.

The outer rim of the diagram in Appendix 1, signifies the continuous improvement aspect, suggests that the feedback/review of the other elements in the guiding principles has to be a continuous and regular process.

ISCA

We suggest IAESB to provide more practical guidance in the implementation of governance to CPD courses, in particular the following areas:

a. Extent of oversight
   • Does approval of policies and guidelines of CPD programs suffice?
   • Is approval by the oversight board required for each short CPD course launched / under regular review?

b. Scope of regular review
   We noted from the “Staff Questions and Answers on the Implementation of a Learning Outcomes Approach” that IFAC members are recommended to review programs (including CPD) regularly with a frequency e.g. 3 – 5 years. Is regular review applicable to short CPD courses? As CPD courses are generally short (4 hours to 1 day in duration), periodic review of each individual course can potentially be very resource intensive.
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<tbody>
<tr>
<td>AIWMI and CCRA</td>
<td>- Governance: The oversight process needs to be a continuous process and some insights into how practical that is with the ever-changing complexities would be helpful.</td>
</tr>
</tbody>
</table>
| ACCA | The following could be included under a more specific set of guidance:
Governance:
Guiding principles:
- Institutional validation of the relevance of programme design and syllabus development
- Institutional policies for recruiting and appointing suitable education and examining staff
- Institutional processes for ensuring compliance of learning outcomes with relevant law, regulation and educational standards
- Institutional policies for ensuring the independence of instruction and the assessment standard setting from candidate performance measurement
- Institutional policies, processes and procedures for ensuring validity and reliability of assessments and candidate performance, including equity, sufficiency, transparency and consistency |
| BDO | We believe that implementation guidance should be developed for each of the guiding principles to provide further assistance on their implementation. Specifically:
• To further explain and provide examples of appropriate governance processes to ensure the effective evaluation and periodic review of programs. |
| INCP | We believe the following areas should be further emphasized in the Guide:
a. Identification and definition of competency areas.
b. Clear methodology to define the individual assessment process that allows an objective measurement of achievements for each individual during the learning phase.
c. Design of a set of management indicators that can serve users as a guide and that can be implemented as long as they adjust to their own needs and requirements. |
| PwC | 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 example would be beneficial: designing and implementing governance processes to monitor the design and assessment of programs |

**Application to CPD**

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| JICPA | We suggest that the IAESB consider additional Guiding Principles with respect to the following items:
1. Design As each IES defines different competence area, it is important to design the professional accounting education program depending on the nature of each IES. For example, emphasis should be put on education to achieve the learning outcomes specified in IES 2, whereas the focus should be put on training, practical experience, and other activities rather than education to achieve the learning outcomes specified in IES 4. We recommend that the IAESB add such principles to be considered when designing the professional accounting education program focusing on the nature of each IES. |
2. In each IES, varieties of competence areas exist, and as such, what is to be the effective assessment measure of learning outcomes for each competence area could naturally vary. We recommend that the IAESB add such principles to be considered when developing the assessment activities focusing on the nature of each IES.

PwC

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 programs 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".

ISCA

Further comments on Guiding Principle – Assessment activities

We would like to seek further clarification and guidance from IAESB on the applicability of the Guiding Principle (Assessment activities) to short Continuing Professional Development (CPD) courses as this is not the focus of IES 7. There is an emphasis on reflective activities (e.g., record of learning, reflective record, or personal development portfolio) in CPD courses which has not been addressed by the Guiding Principle.

"Focus of IES 7 is on the role of the Institute in the monitoring and enforcement of CPD activities undertaken by members to "develop and maintain their competence subsequent to IPD".

IMCP

Learning for experienced professional accountants is not clearly covered by the guiding principles, the guiding principles as described seems to be more focused to students. On the job learning needs to be included as a guiding principle for experienced professional accountants, where topics specifically related to the job being performed as professional accountant is facilitated by the Engagement Partner or responsible person for non-audit professionals. This type of learning occurs almost always on the job, were the more experienced professional accountant explains to another professional accountant what needs to be done and how. It is important to provide a guiding principle on the job learning because is the way to help experienced professional accountants to improve their technical skills on topics directly related to their daily activities and not just providing general learning on a wide number of topics.

BDO

The Guiding Principles will clearly assist those IFAC member bodies, providers of continuing professional development (CPD) learning, or employers that are adopting a learning outcomes approach for the first time. In this context, we believe that any further implementation guidance will add to the usefulness of the Guiding Principles and we include our recommendations for this in our response to question 4.

Qu 4 response: At an attendee level, and without reinforcement or application, retention drops sharply after a training event has occurred. Accordingly, one of the issues that all learning providers are faced with is the ability to measure the efficacy of a training event and directly link it to the long-term increased competency of individuals. Additional implementation guidance on how and when assessment should occur (e.g., immediately after the training, in a workplace context, after a few weeks) to determine long-term retention in a CPD scenario would be beneficial, as would examples of how and when an organization should collect and evaluate the available data in order to assess the efficacy of the learning program.

ISCA

We suggest IAESB to provide more practical guidance in the implementation of governance to CPD courses, in particular the following areas:

- Extent of oversight
  - Does approval of policies and guidelines over CPD programs suffice?
  - Is approval by the oversight board required for each short CPD course launched under regular review?
We noted from the “Staff Questions and Answers on the Implementation of a Learning Outcomes Approach” that IFAC members are recommended to review programs (including CPD) regularly with a frequency e.g. 3 – 5 years.

- Is regular review applicable to short CPD courses? As CPD courses are generally short (4 hours to 1 day in duration), periodic review of each individual course can potentially be very resource intensive.
- Could member bodies adopt the approach of reviewing such short CPD courses by grouping them into portfolios based on competence areas as identified in IES 2, 3 and 4?
Appendix 5 –Permission Letter for Publication of Examples

Name of addressee/licensor - Organization/Member Body/National Standard Setter, etc.

[Address]
[email address]
[Date]

Permission Request

Dear Sir/Madam,

The International Accounting Education Standards Board (IAESB) is developing a guidance publication tentatively titled “Examples of Applying the Guiding Principles to a Learning Outcomes Approach” to be published in its final form by IFAC (“Publication”).

In this regard, we are seeking permission to include the attached document (“Work”), which will be used as an example included in the Publication.

The rights being requested are for a non-exclusive, worldwide license for permission to use the Work – in whole or in part - in the Publication, and in all future revisions, updates or editions thereof, including derivative works, in all languages, in perpetuity, in all media now known or hereinafter devised.

If you prefer, the name of your organization can be acknowledged as a contributor to the Publication; otherwise, there will be no attribution by name to any organization or individual.

Please confirm your permission by signing below and returning via email or fax to (details provided below).

If you are not authorized to grant any or all of these rights, for example, due to reference or inclusion of other sources outside of your organization, please indicate on the attachment to which areas this applies.

We very much appreciate your organization’s contributions to the development of implementation guidance for the international accounting education standards.

Thank you.

Kind regards,

[Name]
[Title]

Please send this acknowledgment to the following [fax or email].