

Consultation Paper: Guiding Principles for Implementing a Learning Outcomes Approach

This summary provides an overview of the IAESB's [Consultation Paper, Guiding Principles for Implementing a Learning Outcomes Approach](#)

Objective:

The objective of this Consultation Paper is to:

- Seek input into the development of Guiding Principles for implementing a learning outcomes approach;
- Identify what additional guidance would be of assistance in implementing a learning outcomes approach; and
- Obtain examples to be included in implementation guidance.

Comment Date:

The Consultation Paper is open for public comment through September 7, 2015.

How To Respond:

Respondents are asked to submit their comments electronically through the IAESB website, using the ["Submit a Comment"](#) link on the Consultation Paper page. Please submit comments in both a PDF and Word file. All comments will be considered a matter of public record and will ultimately be posted on the website.

The Design, Assessment, and Governance of a Program¹

- Provides a comprehensive construct for implementing a learning outcomes approach;
- Enables an individual to develop the technical competence, professional skills, and professional values, ethics and attitudes that will enable achievement of the learning outcomes required for a role as a professional accountant; and
- Promotes continuous improvement of professional accounting education.



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

Guiding Principles

Integrates desired learning outcomes, program design, assessment activities, and governance in a process of continuous improvement.

Rationale for the Guiding Principles

- Assists in the implementation of a learning outcomes approach.
- Addresses the need for broad applicability on a global basis.
- Supports the implementation of the revised International Education Standards

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.

Governance

- Organizational structures and processes provide direction and oversight to ensure that the design and assessment principles for implementing a learning outcomes approach are monitored.
- Organizations continually evaluate their programs to improve their effectiveness.

Assessment

- Assessment activities are designed to measure the achievement of the learning outcomes, and hence demonstrate professional competence.
- 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.
- Feedback on assessment activity performance is provided to an individual to further their professional learning and development.
- Assessment activities are regularly evaluated in response to available evidence, data, and information to continually improve their effectiveness.

Who Should Respond?

All stakeholders – in particular, IFAC member bodies, education providers, educators, and those who have experience in implementing a learning outcomes approach – are encouraged to respond.

Consultation Questions

The IAESB seeks comments in response to the following questions:

1. What is your view on the Guiding Principles? Specifically, are they helpful in providing a guide for implementing an effective learning outcomes approach?
2. How do you see the use of these Guiding Principles benefitting your organization, or other organizations with which you are familiar?
3. What additional Guiding Principles do you recommend to support the implementation of a learning outcomes approach?
4. What other areas of implementation guidance would you recommend be developed to support a learning outcomes approach?
5. Have you implemented a learning outcomes approach? If yes:
 - (a) What recommendations do you have for others yet to implement a learning outcomes approach?
 - (b) Please share an example(s) of your approach – including examples of assessment activities.

Next Steps

Your comments will be used to enhance the proposed guiding principles and assist the IAESB in identifying other types of implementation guidance that would assist in supporting the adoption and implementation of the International Education Standards. On final release, the Guiding Principles will be supplemented with additional implementation guidance in the form of practical examples.