

Bogota D.C., September 29<sup>st</sup>, 2015

Sirs:

International Accounting Education Standards Board™ (IAESB™).

**To the attention of:** David McPeak  
IAESB Senior Technical Manager,

### **Reference: Comments to Guiding Principles for Implementing a Learning Outcomes Approach**

Dear Sirs,

The National Institute of Public Accountants of Colombia (INCP) welcomes the opportunity to comment on the reference project. Please find our responses below.

1. What is your view on the Guiding Principles? Specifically, are they helpful in providing a guide for implementing an effective learning outcomes approach?

**We consider the three guiding principles to be appropriate and enough for the implementation of an effective learning outcomes approach.**

2. How do you see the use of these Guiding Principles benefitting your organisation, or other organisations with which you are familiar?

**For INCP this Guide offers important benefits when it is used in the design and continuous evaluation of quality and relevance of complementary education that INCP offers to its associates. The use of this Guide and of the Guiding Principles will allow reassessing the design of our education programs so as to redefine them in accordance with the correct competence needed by the professional accountant for his practice and to design processes of continuous assessment in order to constantly enhance education programs.**

3. What additional Guiding Principles do you recommend to support the implementation of a learning outcomes approach?

**We consider the three guiding principles to be appropriate and enough for the implementation of an effective learning outcomes approach.**

4. What other areas of implementation guidance would you recommend be developed to support learning outcomes approach?

**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.**
5. Have you implemented a learning outcomes approach? If yes:

(a) What recommendations do you have for others yet to implement a learning outcomes approach?

(b) Please share an example(s) of your approach – including assessment activities used – which you believe may be useful to assist others implementing a learning outcomes approach.

**We have not implemented a learning outcomes approach.**

Should you wish to discuss these comments, please contact Ms. Zandra Puentes at [zandra.puentes@incp.org.co](mailto:zandra.puentes@incp.org.co)

Sincerely,

**ZANDRA PUENTES**

Technical Director