

Comments on International Education Consultation Paper Guiding Principles for Implementing a Learning Outcomes Approach

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By The Institute of Chartered Accountants of Pakistan



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Dear Mr. McPeak

The Institute of Chartered Accountants of Pakistan appreciates the International Accounting Education Standards Board for giving it the opportunity to submit its comments on “Guiding Principles for Implementing a Learning Outcomes Approach”.

The following pages contain our comments for your kind consideration.

With best regards

Omair Jamal
Director Education and Training

Question 1:

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

Response of Question 1:

Learning outcomes approach was a significant transformation therefore making an effort to provide a set of guidance for the implementation of learning outcomes approach 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:

Proposed Principles	Concepts in the Framework
Identification of role and competence area	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.
Instructional design, contents of design and learning outcome	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.

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

Question 2:

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

Response of Question 2:

Based on our understanding as given against Question No. 1, we do not see any extra support being offered by these principles. *The Framework* already has spoken in detail about the concepts underlying these guiding principles.

Question 3:

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

Response to Question 3:

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.

Question 4:

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

Response of Question 4:

Competency-based learning differs from conventional content-based learning for which professional bodies, trainers and instructors need a comprehensive understanding of strength, weaknesses and issues relating to the approach. The major challenges we see in implementation of the approach are:

Setting progression

The IESs provide guidance for the learning outcomes that a member of member body is required to achieve at the end of a course. We believe that even under Learning Outcomes based approach, an individual aspiring to become professional accountant gains sequential learning whereby an individual progresses from junior to senior role to a final role of professional accountant. This concept creates an implementation implication for which professional body is required to prepare different sets of competency maps according to the requirement of each role. The IAESB may consider bringing an implementation guide to support implementation of final learning outcomes approach using concept of progressive/sequential learning.

Identifying proficiency level

IESs prescribe a number of competence areas along with minimum level of proficiency required. It provides a room for member body to prescribe different proficiency levels on the basis of intended role of professional accountant. Guidance on progressive competency mapping would be helpful in implementation of learning based approach.

Quality of professional accountants

Major implication of the objective-based learning is that it extensively emphasizes on employers/client requirements. This approach carries a risk of impaired motivation of member body to focus on bringing higher standards or improvement of professional services creating a reactive educational environment not ready to respond to uncertain future. The result of such environment is that the improvements are driven by external forces (employers/clients), which may require challenging response time impacting the quality of response or member body may be caught unprepared. There may be guidance on how:

- to encourage innovation;
- to see beyond employers/client requirements; and
- to incorporate proactive approach in the development of educational system.

Question 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.

Response of Question 5:

We have implemented the learning outcome based approach for development and assessment of technical competence, professional skills and professional values, ethics and attitudes.

(a) Recommendations for others

We recommend considering possible challenges for their being helpful for any other member body yet to implement a learning outcomes approach. While formulating implementation strategy the possible challenges may involve:

- Synchronized development of competencies and professional skills;
- Setting progression

Synchronized development of competencies and professional skills

ICAP has recently revamped its education scheme and Training Regulations, too, have been revised to align learning outcomes acquired through education/academic system with those acquired through practical training system. This exercise has resulted in greater challenge for the training organizations and ICAP to monitor progression of both technical competences and development of corresponding professional skills in tandem. In case the pace of development of any of the two is slower than the other, the aspiring accountant would face major challenge in meeting the higher standard of qualification set by ICAP. Through revised training regulations, efforts are being made to implement a technical supervision and monitoring system for aspiring professional accountants to achieve the combination of competences and professional skills both at the training organization and at academic levels.

Setting Progression

The learning outcomes specified by IESs are the final outcomes to be achieved by aspiring professional accountants through the process of education and training. The process of achieving these learning outcomes is progressive. Identification of roles during progression is a unique approach adopted by ICAP, which identifies the role hierarchy that results in development of ultimate product 'Professional Accountant'. Historically, there has always been a role hierarchy followed by all training organizations without formal recognition by ICAP. The roles were named differently but were equivalent to the following positions:

- Junior;
- Semi senior;
- Senior; and
- Chartered Accountant

The progression set by a member body should be fully aligned to the process of synchronization of development of competences and professional skills as discussed above.

The proficiency of each competency and skills varies according to the need of the work role. The member body needs to carefully analyze the performance expected from each work role assigned according to the above hierarchy. It is most likely that the analysis would result in a system of progressive proficiency level from Foundation to Intermediate to Advanced level as prescribed by IESs.

(b) ICAP's experience and implementation process

ICAP has used a systematic approach towards the overall attainment of course objectives.

This approach examines the learning outcomes as the basic building blocks of the educational system. Goals are given more importance that induces clarity and objectivity and it attempts to channelize aspirants' energies appropriately.

The approach focuses on outputs, requiring the curriculum designer to "work backwards" from or deconstruct the required performance, to determine the integrated learning activities that comprise mastery of the outcome. The emphasis moves from content (what faculty teach) to outcome (what a student will be able to do).

The choice of every learning area is based upon its usefulness in terms of the real world. The critical areas thus found out are translated in terms of learning outcomes. Those learning outcomes then are arranged in the order of increasing levels of expertise required over the entire education program. Every area hence is vertically as well as horizontally integrated. This leads to a persistent consistency across the overall education scheme which nurtures the aspirant's abilities and matures his/her insight for the intended course program.

Here is an example showing vertical and horizontal synchronization of two technical competencies with the help of learning outcomes at different stages of the qualification. It must be noted that these stages are also synchronized with the identified progressive roles as discussed above.

Certification Level	Accountancy	Taxation
	Topic: Financial Statements	Topic: Dividend Income
MSA Level	Financial Reporting Professional Competence <u>Analyze and evaluate</u> separate and <u>consolidated</u> financial statements to be prepared in accordance with the International and local pronouncements from accounting data of common commercial entities.	Professional Competence <u>Evaluate</u> taxation implications of various courses of action and provide tax planning advice.
CFAP Level	Advanced Accounting and Financial Reporting <u>Assess</u> the circumstances in which a group is required to prepare <u>consolidated</u> financial statements.	Advanced Taxation <u>Advise</u> on taxation of dividend income.
CAF Level	Financial Accounting and Reporting II <u>Prepare and present</u> the following in accordance with the disclosure requirements of IAS 1, Companies Ordinance. <ul style="list-style-type: none"> • Statement of financial position • Statement of comprehensive income • Statement of changes in equity <u>Prepare and present simple consolidated</u> statements of financial position involving a single subsidiary in accordance with IFRS 10.	Principles of Taxation <u>Compute</u> taxable income and tax thereon relating to dividend income.
	Financial Accounting and Reporting I <u>Prepare simple statements</u> of financial position in accordance with the guidance in <u>IAS 1</u> from data and information provided.	
	Introduction to Accounting <u>Prepare simple statements</u> of financial position from information provided.	

Horizontal Integration