

**Dr. Raymond N. Johnson, CPA**  
*Professor Emeritus, Portland State University*

September 2, 2015

International Accounting Education Standards Board  
International Federation of Accountants  
529 Fifth Avenue, 6<sup>th</sup> Floor  
New York, New York 10017

Attention: David McPeak, IAESB Senior Technical Manager

RE: Consultation Paper on Guiding Principles for Implementing a Learning Outcomes Approach

Dear Members and Staff of the International Accounting Education Standards Board (IAESB):

I am writing as a former member of the International Accounting Education Standards Board Consultative Advisory Group. I am also currently a member of the Board of Director of the National Association of State Board of Accountancy (NASBA). The following comments are my own personal comments, and they do not reflect any policies or positions of NASBA.

**Overall Comment**

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.

My answers to your specific questions follow:

**Answers to Specific 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?

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.

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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 reevaluation of the effectiveness of the design and delivery of curriculum.

Finally, governance is an important principle. In the figure I have attached in the appendix, 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.

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

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. The result of my own efforts is presented in the figure that I provide in an appendix to this comment letter.

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.

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

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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.

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

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 implementation 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:

- a. Design and Delivery
  - i. Setting expected learning outcomes. Make a clear tie to the tables in IES. Nos. 2, 3 and 4.
  - ii. Developing curriculum that incorporates expected learning outcomes.
  - iii. Providing instruction and other learning opportunities for students to attempt to acquire the expected learning outcomes.
- b. Assessment
  - i. Measuring learning outcomes.
  - ii. Analysis of the information obtained in the assessment process.
  - iii. Developing and delivering improvements, as needed, based on analysis of the assessments.
- c. Governance
  - 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.

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?

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.

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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.

- (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.

At this time I do not have examples that my colleagues are willing to share. Our current examples are perhaps too granular and focuses on specific learning outcomes embedded with particular courses. However, feel free to reach out to me if you would like more information. I am happy to discuss this with staff as your move forward.

I appreciate the opportunity to offer comments to the International Accounting Education Standards Board. I would be happy to discuss these further with members of the board, members of the CAG, or staff.

Sincerely,

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Appendix to Comment Letter

Figure Explaining the Learning Outcomes Approach

