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The Technical Director  
IAESB  
New York

31<sup>st</sup> August, 2015

Dear Sir,

## Response to Consultation Paper: Guiding Principles for Implementing a Learning Outcomes Approach

Thank you for giving us the opportunity to comment on your Consultation Paper: **Guiding Principles for Implementing a Learning Outcomes Approach**. We submit herewith our comments and proposal for your perusal.

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

The guiding principles are appropriate and are helpful for implementing a learning outcomes approach. The guiding principles are principled-base which allow for flexibility and each IFAC member body can design its own assessment programs in implementing the 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?

### Response

The guiding principles are straight forward, flexible, and do not need too much effort to implement them. The guiding principles have the probability of being adopted by educational institutions in Ghana.

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

*Address all correspondences to: The Chief Executive Officer*

*ICAG is a member of:*



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

**Response**

There must be guidelines on quality of teachers, learning environment and learning resources to ensure effective implementation of learning outcomes approach. More specific examples on output measurements should be given as a guide for IFAC Member bodies to use as a yardstick to measure their own performance and programs. Input requirements in the area of teaching materials, learning environment and learning resources should be specified or recommended.

**5. Have you implemented a learning outcomes approach?**

**Response**

Not yet, however, the current assessment programs run by the Institute are designed to ensure high levels of reliability, validity, equity, transparency, and sufficiency within professional accounting education programs. They incorporate a combination of input-based and output-based approaches to learning outcomes. The assessment programs have been designed to reflect the level of proficiency from foundation level through the intermediate level to advanced level. At any of these levels the assessment program is designed to achieve the specific learning outcomes as required under IESs 2, IESs 3, and IESs 4. The input-based, output-based and combination approaches are used to design and assess programs that aim at achieving specific learning outcomes to fulfil IES 7 requirements, whereas output-based approach is used to assess the learning outcomes to achieve the requirements under IES 8.

**a. What recommendations do you have for others yet to implement a learning outcomes approach?**

**Response**

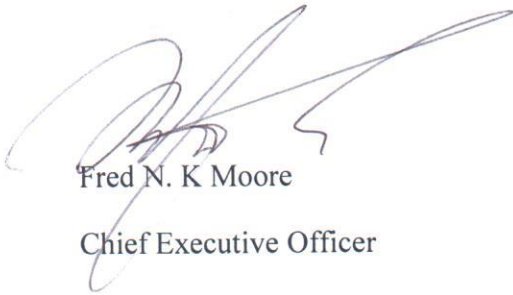
The Guiding Principles are good and will enhance the quality of learning of accountancy programs and improve the competency of professional accountants, and therefore, all member bodies should endeavour to implement them. Information on the recommended Guiding Principles and the IESs are available at the IAESB and IFAC websites for any IFAC Member body or institution which wants to implement or incorporate the learning outcomes approach in its programs.

***Conclusion***

We hope the IAESB find this letter helpful in further developing this Consultation Paper. We are committed to helping the Board in whatever way we can to build upon the results of this Consultation Paper document. Please do not hesitate to contact us should you wish to discuss any matters raised in this submission.

Thank you.

Yours faithfully,

A handwritten signature in black ink, appearing to be 'Fred N. K Moore', written in a cursive style with a long horizontal flourish extending to the right.

Fred N. K Moore

Chief Executive Officer