

## OVERVIEW OF SUPPORT MATERIALS TO IMPLEMENT A LEARNING OUTCOMES APPROACH

In response to comments received by IFAC member bodies, the IAESB has developed a suite of guidance material to support the implementation of a learning outcomes approach by those responsible for Initial Professional Development (IPD) professional accounting education programs, Continuing Professional Development (CPD) programs, and the development of professional competence through practical experience.

In drafting the International Education Standards™ (IES™), consideration was given to the progression of learning and development theory and practice, which increasingly recognizes that learning is most effective when it focuses on the demonstrated achievement of learning outcomes by an individual through the learning process. Highly effective learning is instrumental to the development of competent professional accountants.

Recognizing the need for broad global applicability, the suite of guidance is not intended to provide a "how-to" guide but rather provide several sources of support ranging from guiding principles to detailed examples. The suite of guidance, which is most effective when read together, consists of the following:

The Value Statement	A description of the benefits of implementing a learning outcomes approach from the viewpoints of multiple stakeholders.
The Guiding Principles	A description of a learning outcomes approach covering the fundamental elements of design, assessment, and governance.
Illustrative Examples	<p>Examples of discrete aspects of learning outcomes approaches provided by IFAC member bodies, illustrating the application of the guiding principles in practice.</p> <p>The following organizations were among those contributing content to the examples:</p> <ul style="list-style-type: none"> <li>• CPA Australia</li> <li>• The Institute of Chartered Accountants of Sri Lanka</li> <li>• Institute of Certified Public Accountants of Kenya (ICPAK)</li> <li>• Institute of Public Accountants</li> </ul>
Staff Question and Answers	A reference document which highlights areas of the IES relevant to the implementation of a learning outcomes approach and provides explanation of terminology used in the guiding principles. It reinforces and further explains concepts contained in the IES.

This document was prepared by the International Accounting Education Standards Board (IAESB).

The IAESB develops education standards, guidance, and information papers on pre-qualification education, training of professional accountants, and continuing professional education and development.

The objective of the IAESB is to serve the public interest by setting high-quality education standards for professional accountants and by facilitating the convergence of international and national education standards.

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