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- **ECTS, Learning Outcomes and student workload**


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■ *The European Credit Transfer and Accumulation System*

- Establishment of a system of credits-such as in the ECTS system, as a proper means of promoting the most widespread student mobility.
Bologna Declaration, 19 June 1999
- *ECTS was originally tested and perfected as a **transfer** system in order to make it possible for Universities in different European countries to describe the amount of academic work necessary to complete each of their course units and hence to facilitate recognition of students' work performed abroad.*
- ECTS as accumulation system-Brussels Conference, 2003
- Objective: To guarantee curriculum transparency by providing detailed information on curricula and its relevance towards a degree.

- ECTS is the most commonly used basis for measuring student workload in European higher education.
- Credits measure only workload They do not measure quality of performance, contents or level.
- ECTS credits describe only student workload in terms of time employed to complete a course or a course unit. This represents an approach to European learning and teaching which places the **student at the centre** of the educational process.
- Student workload must reflect the expected learning outcomes of the course unit, and the skills and competences obtained
- *The number of hours of student work (that is, of the typical student) required to achieve a given set of learning outcomes (on a given level) depends on student ability, teaching and learning methods, teaching and learning resources, curriculum design. These can differ between universities in a given country and between countries.*
- ECST- means of communication between higher education institutions, faculties, departments, staff and students in order to facilitate reciprocal knowledge, understanding and trust. Standard forms were created: the ECTS Application Form, the Learning Agreement and the Transcript of Records.
- ECTS information package/ course catalogue
- ECTS user's guide-updated in 2009


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- In several countries ECTS or analogous national systems are used as official **accumulation** systems. This means that entire courses of study leading to recognized qualifications are described using ECTS credits.
 - The basis for allocation of credits is the official length of the study programme: for example the total workload necessary to obtain a first cycle degree lasting officially three or four years is expressed as 180 or 240 credits
 - The workload of any official learning activity completed can be expressed in credits and can be placed on a student's transcript of records.
 - However credits can **only** be applied to completion of a recognised qualification when they constitute an **approved part of a study programme**.

Estimating average workload and performance

- Which are the two elements that can be identified as variables in learning achievement with respect to a particular course or study programme?
- time employed (workload)
- and personal background
- In this context, pre-requisite knowledge when entering a given recognised qualification is a basic element. Its actual level/amount may measurably influence the workload of the student during the course programme. Teaching staff normally has a rough idea of what it can ask a student to do in a certain amount of time in a certain programme. Furthermore, teaching staff has a clear notion about quality standards. However, it is commonly accepted that if a *typical* student puts in more effort into preparing an examination the grade will probably be somewhat higher. Similarly, if a good student spends the expected amount of time to prepare an examination, he or she will be rewarded with a good grade. If less time is spent, the grade will probably be lower. In other words, there is a relationship between the effort and the results of a student. Accepting the fact that the actual time that any particular student needs to spend in order to achieve the learning outcomes will vary according the capacities of the individual student and be influenced by the degree of prior learning and to the mode of learning, the so-called notional learning time can be defined. The notional learning time is the number of hours which it is expected a student (at a particular level) will need, on average, to achieve the specified learning outcomes at that level. 6

■ CALCULATION OF CREDITS IN TERMS OF WORKLOAD

- In practice different approaches are used to calculate the student workload.
- The total number of contact hours for the course unit (number of hours per week x number of weeks);
- Preparation before and finalizing of notes after the attendance of the lecture / seminar;
- The amount of further independent work required to finish the course successfully.
- The last item is the most difficult one to calculate and depends largely on the discipline concerned and the complexity of the topic.
- Independent work can contain the following items:
 - The collection and selection of relevant material
 - Reading and study of that material
 - Preparation of an oral or written examination
 - Writing of a paper or dissertation
 - Independent work in a lab

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- the calculation of workload in terms of credits is not an automatic process
 - Who should decide about ECTS value?
 - The professor has to decide on the level of complexity of the material to be studied per course unit.
 - How to check regularly whether students are able to perform their tasks in the prescribed period of time ?
 - Use of questionnaires has proven to be very useful



LENGTH OF THE ACADEMIC YEAR

- the length of the academic year, i.e. the number of working hours of an academic year, is one of the factors in determining how many student working hours one ECTS credit contains. In Europe the length of the academic year at first glance seems to differ from country to country and in some cases within a country from institution to institution.

official length of the academic year of institutions and countries

- beginning and the end of an academic year. This calculation takes into account vacation periods during which it is normal for students to be expected to continue to work, prepare assessments, projects, dissertations.
- In the latter case nearly all countries fit in the range of 34 to 40 weeks per year
- If it is accepted that a week contains 40 to 42 hours, the actual number of “official hours” in which a student is expected to work during an academic year runs from 1400 to 1680
- Given the fact that an academic year contains 60 ECTS credits, one credit represents then approximately 25 to 30 hours of student workload




Student-oriented versus teacher-oriented programmes of studies


- The teacher-oriented approach is generally time independent, based on the assumption that the proper object of study is what the individual professor thinks the student should learn in his or her course. The student-oriented approach gives greater weight to the design of the overall curriculum and focuses especially on the usefulness of study programmes for a future position of the graduate in society. With respect to this latter approach a correct allocation of credits as well as a sensible definition of learning outcomes play a decisive role.



Desired learning outcomes

- In the quantitative framework assured by the use of credits, it would seem beneficial to develop course programmes on the basis of desired learning outcomes. Learning outcomes can be defined as statements of what a learner is expected to know, understand and/or be able to demonstrate after completion of a learning programme.



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- The only reliable way to compare pieces of learning and study programmes offered by (higher) education institutions is to look at learning outcomes / competences.
 - By defining the right learning outcomes, standards can be set with regard to the required level of discipline related theoretical and/or experimental knowledge and content, academic and discipline related skills and general academic or transferable skills. With the exception of the last one these will differ from discipline to discipline.
 - To make programmes more transparent and comparable on a European level, it is necessary to develop learning outcomes / competences for each recognised qualification.
 - These learning outcomes should be identifiable and assessable in the programme that opts for such a qualification.
 - Learning outcome should not only be defined on the level of formal qualifications such as degrees but also on the level of modules or courses.
 - The inclusion of learning outcomes in the pieces and the total of a curriculum stimulate its consistency.
 - They make explicit what a student should learn. It is obvious that credit accumulation and transfer is facilitated by clear learning outcomes.
 - These will make it possible to indicate with precision the achievements for which credits are and have been awarded.


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- The definition of learning outcomes / competences is a responsibility of the teaching staff. Only specialists of the same field will be able to formulate useful learning outcomes, although, it is useful to consult other stakeholders in society.




How many LO for a course unit

- It is preferable to define 4-5 LO to a 5 ECTS course

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- Workload, teaching methods and learning outcomes are clearly related to each other.
 - There is a relationship between educational structures, learning outcomes, workload and the calculation of credits in particular within the context of the Bologna Process.

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- Learning outcomes should:
 - reflect broad conceptual knowledge and adaptive vocational and generic skills
 - reflect essential knowledge, skills or attitudes;
 - focus on *results* of the learning experiences;
 - reflect the desired end of the learning experience, not the means or the process;
 - represent the *minimum* performances that must be achieved to successfully complete a course or program;
 - answer the question, "Why should a student take this course anyway?"

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- The learning outcomes foreseen for the first cycle and the second cycle must be clearly distinguished. Although the final outcomes and the competences to be acquired should be discipline/programme related, more general objectives can be formulated also. In practice two types of learning outcomes can be distinguished:
 - Generic competences (transferable skills) refer to competences which learned in one are can be applied in different settings
 - Subject specific competences (theoretical, practical and/or experimental knowledge and subject related skills) are connected to a particular subject discipline
 - Both should have a recognizable place in the course program at the end

Transparency

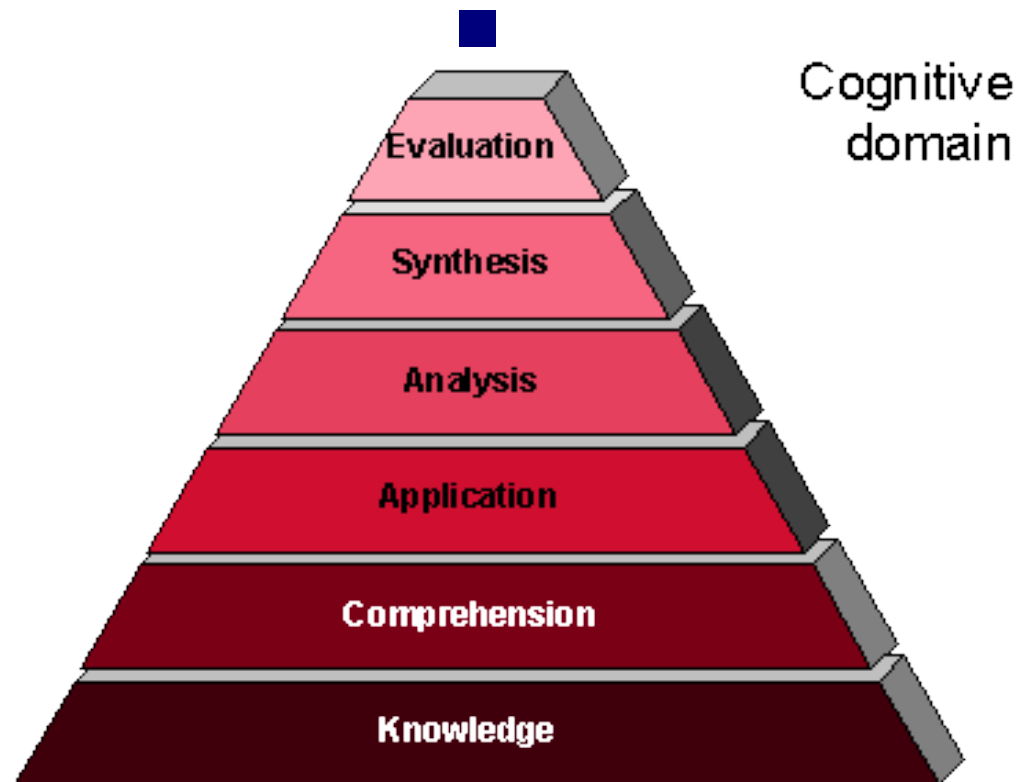
- Transparency is not only the keyword for that market-place but also for degree programmes.
- Quality assurance and accreditation is an integrate part of this picture.
- Competitiveness requires the definition of learning outcomes / competences to be transparent and requires a credit system which allows comparison.
- In this respect the ECTS methodology and tools (learning agreement, transcript of records and – in future – level and course descriptors), relevant for both mobile and non-mobile students, are of crucial importance.
- The same is true for the Diploma Supplement. Employability in both a national and an international setting is critical for today's student. It implies that the student will shop for study programmes that fit best to his or her abilities.


- Comparison requires not only comparable systems of higher education on a European level but also comparable structures and content of studies.
- The definition of learning outcomes / competences and the use of ECTS as a transfer and an accumulation system can accommodate these objectives.

Writing learning objectives using Bloom's taxonomy

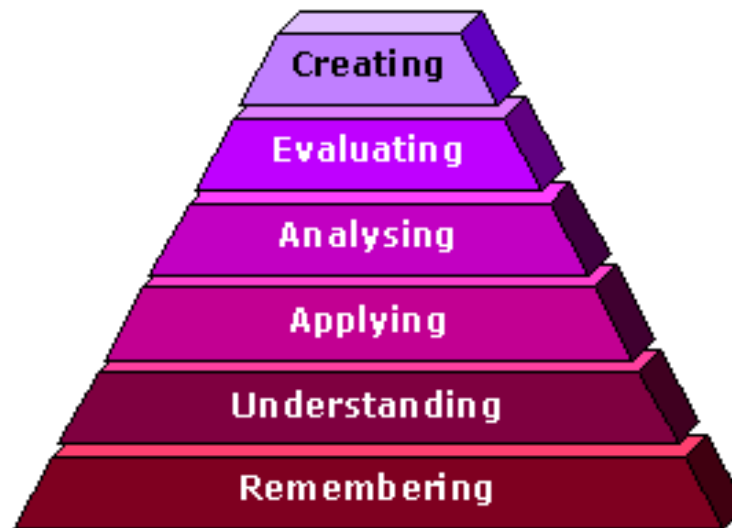
- well-known taxonomy of learning objectives is an attempt to classify forms and levels of learning.
- **Cognitive:** mental skills (*Knowledge*)
- **Affective:** growth in feelings or emotional areas (*Attitude*)
- **Psychomotor:** manual or physical skills (*Skills*)

- ⑩ **Cognitive:** involves knowledge and the development of intellectual skills. the most-used of the domains, refers to knowledge structures (although sheer “knowing the facts” is its bottom level). (Based on [Bloom, 1956](#))

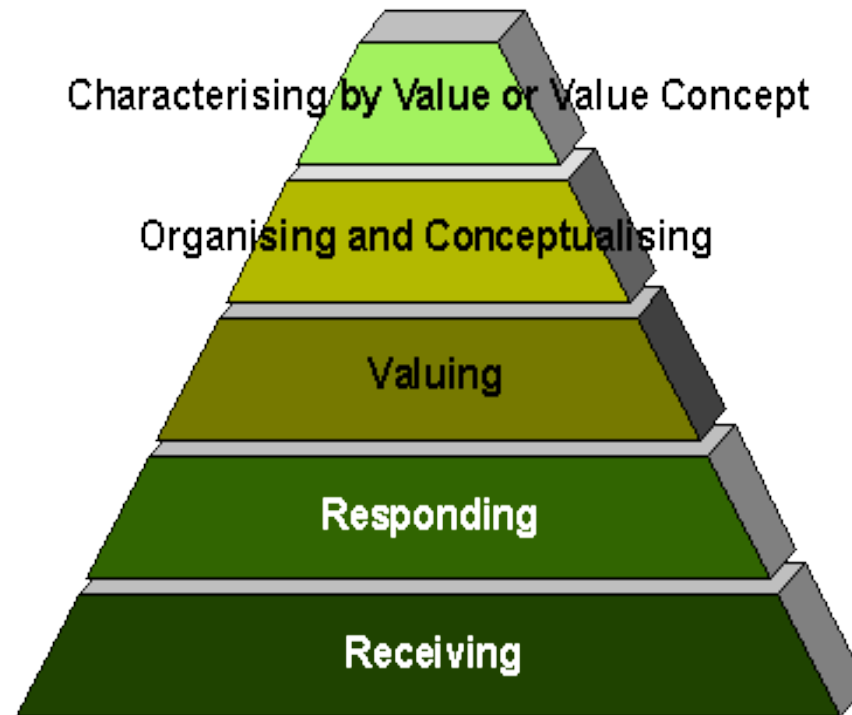


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- **Knowledge:** arrange, define, duplicate, label, list, memorize, name, order, recognize, relate, recall, repeat, reproduce state.
 - **Comprehension:** classify, describe, discuss, explain, express, identify, indicate, locate, recognize, report, restate, review, select, translate,
 - **Application:** apply, choose, demonstrate, dramatize, employ, illustrate, interpret, operate, practice, schedule, sketch, solve, use, write.
 - **Analysis:** analyze, appraise, calculate, categorize, compare, contrast, criticize, differentiate, discriminate, distinguish, examine, experiment, question, test.
 - **Synthesis:** arrange, assemble, collect, compose, construct, create, design, develop, formulate, manage, organize, plan, prepare, propose, set up, write.
 - **Evaluation:** appraise, argue, assess, attach, choose compare, defend estimate, judge, predict, rate, core, select, support, value, evaluate.

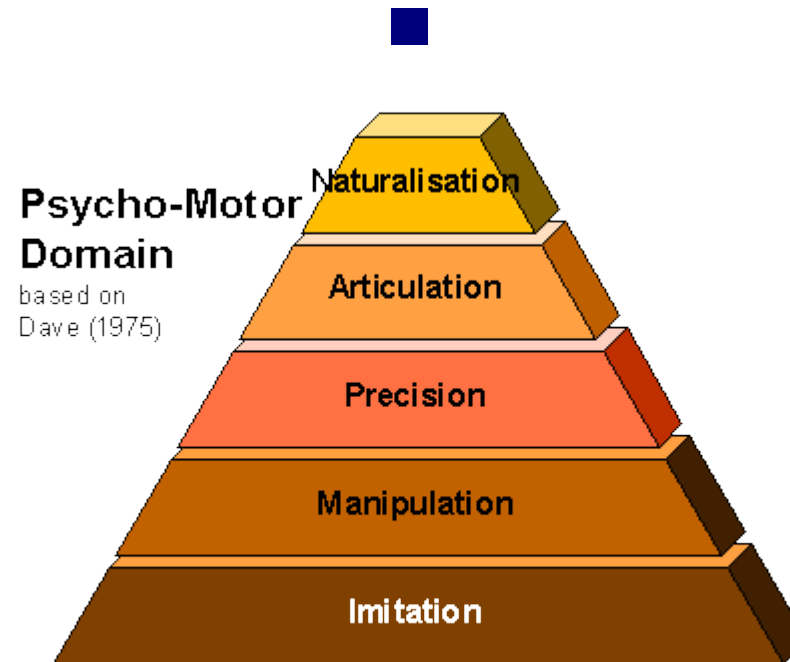
- *Revised taxonomy of the cognitive domain following Anderson and Krathwohl (2001)*



Affective domain



- ⑩ **Psycho-Motor:** Bloom never completed work on this domain, and there have been several attempts to complete it. One of the simplest versions has been suggested by [Dave \(1975\)](#): it fits with the [model of developing skill](#) put forward by Reynolds (1965), and it also draws attention to the fundamental role of [imitation](#) in skill acquisition.



MSc in International Finance and Management

■ Learning outcomes

■ Knowledge and understanding

■ As a master, you will be able to:

■ compare and appraise theories that underlie current thinking in accounting, finance and investment; and describe and evaluate how these theories can be and are applied in practical situations

■ analyse, synthesise and evaluate the impact of globalisation on financial reporting, investment and management and financial accounting

■ critique and evaluate research in international accounting and finance; and apply that research

■ analyse and synthesise management and strategic contexts in which accounting and financial decision making takes place

■ discuss and evaluate the relevance of global economic, social, regulatory and political factors affect the accounting and finance context.

■ Cognitive skills

■ As a master, you will be able to:

■ analyse and interpret sets of financial statements

■ appraise investment proposals within organisations

■ analyse the risk and return classification of alternative investments


■ develop risk management frameworks.

■ **Practical and/or professional skills**

- As a master, you will be able to:
- discuss the relevance of business strategy to managers and in particular to finance and accounting specialists
- discuss a broad range of research in accounting and finance; and critique particular research and apply it in a practical context
- explain the macro-factors affecting financial reporting and investment/finance to a range of types of organisation and stakeholder
- compare the different technical methods available to represent complex and uncertain economic positions and the scope for manipulation.

■ **Key skills**

- As a master, you will be able to:
- describe and discuss the main management theories and techniques
- describe and illustrate the important elements of financial accounts
- apply the key finance, investment, accounting and management control theories
- describe and discuss the role of accounting information within the capital markets and the impact which financial statements have on investment decisions
- analyse financial statements and evaluate a company in the light of different measurement systems.



What activities have been undertaken to UP to support academic staff to develop LO

- Training and seminars with international experts
- Translation and printing of Dr. Declan Kennedy's guide on Developing and use of LO

L.O are measurable

- Assessment should be taken continuously to evaluate if the L.O are achieved .
- ECTS information package/ course catalogue
- ECTS user's guide-updated in 2009

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- Thank you for your attention!