

Developing Learning Outcomes

Why Do We Need to Develop Learning Outcomes?

The key to any successful APPA learning event is the development, instruction and evaluation around outcomes. This process is meant to help clarify and communicate the intention of the course and ensure the learner's behavior is observable and measurable. Plus, APPA can only grant Continuing Education Units (CEUs) for learning events for which there is written documentation showing the relationship between the learner needs and learning outcomes.

What Are Learning Outcomes?

Learning objectives are clear, concise and measurable statements of behaviors (e.g., skills, knowledge or observable behaviors/performance) you expect participants to demonstrate as a result of attending your course. To put it simply, how could an attendee prove they learned something from attending your class?

Writing Learning/Performance Outcome Language

The learning objectives are stated as actions that the learner will be able to perform (and you will be able to observe and measure) after the learner's participation in your course. The following are examples of learning objectives:

Learning outcomes should include a condition, criteria, and behavioral verb:

1. **Condition and Criteria** – An opening statement describing the conditions under which the behavior is to be performed and how well the learner must perform the behavior. For example:
 - At the end of this session, attendees will be able to accurately:
 - At the end of this session, attendees will be able to successfully:
2. **Behavioral verb/statement** – Finish the sentence above with a statement that includes an action word that describes an observable behavior—verbs that can demonstrate learning. Examples of behavioral verbs include:

Apply	Design	Examine	Plan
Assess	Describe	Explain	Prepare
Compare	Determine	Identify	Recognize
Complete	Develop	List	Select
Create	Differentiate	Measure	Show
Define	Distinguish	Organize	Summarize
Demonstrate	Discuss	Outline	

Things to avoid: Using vague language and verbs that represent actions or concepts that are difficult to measure or be observed by a 3rd party, such as: gain insight, understand, demonstrate knowledge of, become familiar with, comprehend, and learn.

Here are a few examples of well-written learning outcomes (*see the Public Utility Accounting sample at the end of this document*):

- At the end of this course, attendees will be able to accurately identify three major challenges facing...
- At the end of this course, attendees will be able to successfully prepare a strategy to deal with...
- At the end of this course, attendees will be able to successfully summarize...
- Upon successful completion of this session, participants will be able to correctly identify three major intelligence disciplines.

LEARNING OUTCOMES FORM



Name/Organization: _____

Course: _____

Learning Outcomes

Please list at least three learning outcomes that participants will be able to demonstrate as a result of attending your session, by finishing the following sentence. Feel free to add additional learning outcomes or adjust the introduction sentence as necessary.

At the end of this session, attendees will be able to accurately:

- 1.
- 2.
- 3.
- 4.
- 5.

Remember: Include a behavioral verb/action statement to show that attendees learned something concrete during your session:

- Apply
- Assess
- Compare
- Complete
- Create
- Define
- Demonstrate
- Design
- Describe
- Determine
- Develop
- Differentiate
- Distinguish
- Discuss
- Examine
- Explain
- Identify
- List
- Measure
- Organize
- Outline
- Plan
- Prepare
- Recognize
- Select
- Show
- Summarize

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Sample Learning Outcomes

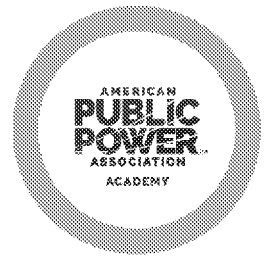
Public Utility Accounting

Recommended CEUs .7/PDHs 6.5/CPEs 7.8

Field of Study: Accounting

Upon completion of this course, participants will be able to successfully:

- Explain the structure and usage of the Code of Federal Regulations and the FERC Uniform System of Accounts.
- Define the accountant's role as a service provider to internal and external customers and describe how those customers use the data provided.
- Identify the sources of GAAP and where to research questions.
- List the 10 key elements of a plant accounting system.
- Differentiate between capital vs. operating vs. maintenance expenses.
- Identify the difference between regulatory and unregulated accounting procedures.
- Define the five basic concepts associated with utility rate design, as well as describe other funding methods.



Sample Timed Agenda

Public Utility Accounting

Recommended CEUs .7/PDHs 6.5/CPEs 7.8

Field of Study: Accounting

Monday, January 31

8:30 a.m. Section One

- Course Introduction and Overview
- Discussion of Learning Objectives
- Chapter One – Introduction of Uniform System of Accounts
- Incorporating FERC into Utility Chart of Accounts

10 a.m. Break

10:15 a.m. Section Two

- Chapter Two – Accounting Information for Public Power Systems
- Accounting Requirements
- Users of Accounting Information

Noon Lunch (*on your own*)

1 p.m. Section Three

- Chapter Three – FERC USOA: Instructions
- Definitions
- General Instructions
- Electric Plant Instructions/Group Exercise
- Operating Expense Instructions

3 p.m. Break

3:15 p.m. Section Four

- Balance Sheet Accounts
- Exercise

4:45 p.m. Concluding Remarks, Course Review and Assessment

- Course review/assessment
- Q & A with the Instructor
- Evaluation of Instructor

5 p.m. Adjourn for the Day