MONTIFIC

Test Plan

for evaluating Internal Financial Control Assessor Training Programme

(internal document)

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TEST PLAN V11

Amendment history

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1	1	31.03.2010	All	JI (Memolux)	update based on the outcomes of the project meeting held in Dublin-Bray (12-13.03.2010)

Distribution list

Project partners

Quality System References

ISO 9001 compliant planning and review processes defined by the MONTIFIC Quality Management Plan are applied.

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1 Introduction

1.1 Objective

The objective of this deliverable is to provide requirements and related guidance for validating the Internal Financial Control Assessor Training Programme based on testing and evaluating usability of the applied assessment methodology (Governance Capability), the online course contents implemented in Moodle by using multilingual interoperability framework, and the multilingual features of the examination related to Internal Financial Control Assessor - Integrated Skill Card.

1.2 Background

Traditional e-learning and knowledge management contents developed by previous EU projects often succeeded in their primary user communities directly influenced by the core development groups, however wider exploitation barriers are identified, such as lack of terminology based multilingual support and communication gap between the formalized knowledge representations and the external wider users of the information and communication systems implementing this ontology.

The use of terminology and ontology interoperability framework for the multilingual information resources of the internal financial control assessment training, certification and implementation processes ensures that the basic methodology standards concerning information activities are used – as proposed by the involved terminology and ontology experts - in order to achieve re-usability of data and interoperability of data structures in both professional vocational training and workplace environments.

The added values of this innovation transfer are the wider European language and geographical coverage of information systems supporting the EU Certification processes relevant for Europe-wide approval of the Internal Financial Control Assessor diplomas, and the wider number of regional and sectoral communities directly participating in work-place based e-learning and knowledge sharing of internal financial control best practices.

The key objective of the training programme - further developed by the MONTIFIC project - is setting up a modular structure for assessment of internal controls over financial reporting, which is commonly applicable in each sector under related regulatory directives (like financial regulation of using EU, national and other public funds; Basel II for bank sector; SOX or EU Company Law for listed companies, etc.). This modular structure applies the ISO/IEC 15504 standard based evaluation method called Governance Capability Assessment (Governance SPICE). The features of assessing internal financial control processes by using the Governance Capability Assessment method can be acquired by taking the training course containing online and traditional learning elements. A modular certificate - issued by the European Certification and Qualification Association - can be achieved by passing online exam based on the integrated skill card of "Internal Financial Control Assessor".

The concepts of the COSO Internal Control framework integrated with Enterprise Risk Management and the ISO/IEC 15504 (SPICE) process assessment methodology were used for the development of the “European Internal Financial Control Assessor” programme including adaptation of the Principles, Attributes and Approaches of the COSO 2006 Guidance as agreed with the COSO Board for Spanish, German, Romanian, Slovak and Hungarian translations.

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From 2008, an innovation transfer project called Multilingual ONTology for Internal FInancial Control (LLP-LDV-TOI-2008-HU-002) co-funded by the European Commission is enhancing the training programme by implementing a terminology and ontology interoperability framework for achieving the following specific objectives:

- Facilitating local training providers (trainers) and trainees in using their own languages based on multilingual ontology,
- Involving European Certification and Qualification Association for providing online exams and certification programme in more local languages,
- Supporting certification holders (assessors) and wider potential user communities by utilizing common knowledge (terminology) in different countries and working environments,
- Further developing multilingual e-content tools based on the terminology and ontology interoperability framework (online learning, certification and assessment portals).

Within the Governance Domain the Governance Capability (Governance SPICE) Assessor job role complements the Internal Financial Control Assessor job role. The currently revised Internal Financial Control Assessor skill card was originally developed and implemented by a previous project (Project number: HU/B/05/B/F/PP-170013) also carried out with the financial support of the Commission of the European Communities under the LEONARDO DA VINCI Programme (2005-2007).

1.3 Purpose of the Deliverable

The Deliverable presents the conceptual approaches and performance criteria for implementing the test and evaluation processes of

- the applied assessment methodology (Governance Capability),
- the online course contents implemented in Moodle by using multilingual interoperability framework,
- the multilingual features of the ECQA examination based on the Internal Financial Control Assessor – Integrated Skill Card, and
- the Internal Financial Control Assessor training programme.

1.4 Scope of the Deliverable

This deliverable contains

- A chapter about methodology recognition by professional user communities
- A chapter about online course and exam content evaluation through training of trainers
- A chapter about Internal Financial Control Assessor training programme validation by ECQA

This deliverable does not include:

- content specifications
- test reports
- detailed schedule of future events maintained by partners

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1.5 Acronyms and Definitions Used

Acronym	Description
COSO	COSO Internal Control – Integrated Framework
COSO ERM	COSO Enterprise Risk Management — Integrated Framework
ECQA	European Certification and Qualification Association
IFCA	Internal Financial Control Assessor
ISO/IEC 15504	International Standard of Process Assessment
MONTIFIC	Multilingual ONTology for Internal FInancial Control
Moodle	Modular Object-Oriented Dynamic Learning Environment
SPICE	System Process Improvement and Capability Determination

1.6 References

[1] ISO/IEC 15504-1:2004 Information technology -- Process assessment -- Part 1: Concepts and vocabulary
ISO/IEC 15504-2:2003 Information technology -- Process assessment -- Part 2: Performing an assessment
ISO/IEC 15504-2:2003/Cor 1:2004
ISO/IEC 15504-3:2004 Information technology -- Process assessment -- Part 3: Guidance on performing an assessment
ISO/IEC 15504-4:2004 Information technology -- Process assessment -- Part 4: Guidance on use for process improvement and process capability determination
ISO/IEC TR 15504-7:2008 Information technology -- Process assessment -- Part 7: Assessment of organizational maturity

[2] The Committee of Sponsoring Organizations of the Treadway Commission (COSO):
- Internal Control — Integrated Framework (1992)
- Enterprise Risk Management – Integrated Framework (2004)
- Internal Control over Financial Reporting — Guidance for Smaller Public Companies (2006)

[3] ECQA Certified Skill Cards of Governance SPICE Assessor and Internal Financial Control Assessor

[4] Rules and Process Steps for Certification of Job Roles of the European Certification and Qualification Association

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2 Methodology recognition by professional user communities

2.1 Approach

The methodology concept of assessing capability of governance processes is the key for using the COSO based - Internal Financial Control - process reference model for the learning process. During MONTIFIC project a so called learning ontology was implemented based on this methodology. As all new ideas this multidisciplinary approach should be validated by the target professional user communities for achieving wider recognition of the related training programmes and certifications. Typical solution is to organize workshops or seminars during major relevant international conferences for presenting the methodology for very professional experts and using the prompt or later feedbacks for potential refinements.

2.2 Performance criteria

The MONTIFIC related performance criteria are based on the number of approvals of workshop offers by the relevant international conference organizers and the size of audience:

Criteria	Measurement	Target
Recognition	number of international professional communities approve workshop offers	min. 3 (IIA, ISACA, INTACS/SPICE)
Timeliness	number of events	min. 3-3 in 2009 and 2010
Time-span	duration of the events	min. 1,5 max. 3 hours
Attendance	number of total participation	altogether min. 100
Documentation	public conference programs, standard workshop presentation	1-1 per events, English language presentations with 2-language voice

2.3 Event planning considerations

Major professional conference organizers request workshop application 3-6 months before the conference events. The advantage is that there are strict professional rules of approval, like external reviews and committee decisions assuring that the topic is really relevant for the target audience, and the tutor's background is checked ensuring high quality presentations.

At most cases professional organizations do not publish the name-list of their participants, as they want to keep their ownership on personal information. However some feedback is often collected and shared with the tutor. However the workshop discussions and the after workshop face to face information exchanges are the most effective tools for getting wider acceptance and recognition by the target professional communities.

Planned workshops parallel to international conference events like: SPICEDays 2009, EuroSPI 2009, CEE IIA 2009, EUROCACS 2010, CEE IIA 2010, ISACA/IIA Luxembourg 2010.

Attendance is depending of the conference size: from 10-40

Duration: min 1,5 hours lecture, and additional 1-2 hours of group and/or face to face discussions

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3 Online course and exam content evaluation

3.1 Approach

The goal of the project is to enhance the multilingual usability of the COSO based Internal Financial Control process reference model in online learning environment and to extend the supporting glossary functionality in the direction of an ontology. This is supposed to reach a level of semantic interoperability of the content elements according to international ISO standards in the field of terminology.

The MONTIFIC ontology model is used in the following use cases and with specific functionalities:

1) A Multilingual Glossary in 5 languages with terms in the following 3 categories: GRC, Audit, ISO/IEC 15504), enabling students to familiarize themselves with the terms and their definitions in this field of study of financial auditing in several languages.

2) A Learning Ontology in English appearing on top of the learning platform (Moodle) course pages, enabling students to organize their learning paths and their learning behaviour according to this conceptual structure.

3) A Multilingual Internal Financial Control Ontology (in the form of a Moodle Glossary and based on the terms of the COSO reference model and providing structured contents for all IFCA skill elements). This module provides ontology-based (thus semantics and knowledge oriented) access to the specific knowledge structure of the COSO based reference model and also used for developing the IFCA skill card based self-assessment and examination test questions in 5 languages.

4) Automatic glossary-type linking from course content pages to terms contained in the Moodle glossaries. This feature allows users to switch of 5 languages but also to complement their lexical knowledge in each of their working languages on domain-specific terms.

5) Manually set links between course pages of the Learning Ontology and the individual Learning Elements. This feature enhances the highly hyper-textual nature of the system by another dimension of lexical connections between the concepts of the ontology, i.e. the knowledge organization model and of the textual learning elements.

3.2 Performance criteria

The MONTIFIC related performance criteria are based on the usability of the above use cases:

Criteria	Measurement	Target
E-learning functionalities	number of implemented use cases by Moodle and Self-assessment and Exam portals	all of the above
Multilingualism	number of language options per use-cases	1) EN, DE, ES, HU, RO 2) EN, HU 3) EN, DE, ES, HU, RO 4) EN, DE, ES, HU, RO 5) EN, HU

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Re-usability	• number of e-learning (Moodle) course implementations • number of languages used by course implementations • number of languages used by students during courses • number of registered new users of MONTIFIC related e-learning courses	• BBS, FGUVA, UBB, Memolux and ISCN • EN, DE, ES, HU, RO • EN, DE, ES, HU, RO • min. 500, covering min. 10 European countries
Examination	• number of trial examination bodies under ECQA platform • number of trial examinees • number of full certificates (fully achievement of all learning elements)	• BBS, FGUVA, UBB, Memolux • min. 500 • min. 100
Validation	• number of trainers involved • trainers' feedback questions • trainers' feedback scale 1-10 • testing partners' overall satisfaction rating	• min. 30 • 20 • min. 7 as average • min. 7 by each
Documentation	• list of involved trainers with test schedules per testing partners • trainers' evaluation reports • testing partners' feedback reports	• BBS, FGUVA, UBB, Memolux and ISCN • min. 30 • BBS, FGUVA, UBB, Memolux and ISCN

3.3 Event planning considerations

Detailed event schedules (from April 2010 till the end of the project) are maintained by the project partners. Trainers are carefully selected by criteria of having teaching or coaching skills and background in vocational education, and having professional practice either in (internal, external, quality, etc.) audit or ISO/IEC 15504 process assessment fieldworks.

Testing opportunities by trainers are not limited to single events. Tests can be organized parallel to local professional meetings, such as conferences and workshops or by involving directly training experts with appropriate professional background for using the online MONTIFIC learning services during the project lifetime. Trainers can decide to use the learning services either by test accounts (test/test for Moodle and test777/test777 for Self-assessment and Exam portal) or by normal registrations (e.g. to perform exams by themselves as well). Partners provides personal contact and tutorial help for the test participants and they collect and summarize the feedback reports.

Testing partners organizing trial exams using multiple choice test questions in 5 languages should provide overall satisfaction reports of summarizing trainers evaluation results and also the trial examination experiences (as test trainers have no access to examination body functionalities). This satisfaction report will summarize exam statistics as well.

Online feedback function is provided on the MONTIFIC course pages (in Moodle), however practice shows that directly "forcing" people to perform evaluations by using standard questionnaires is much more effective.

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3.4 Evaluation form

The following standard evaluation form is accepted by the partners:

TRAINING COURSE EVALUATION FORM – COMPUTER BASED TRAINING AND EXAM				
Name:		Date of course:		
Workplace:		Job function:		
Course location:				
Specify which number reflects your opinion. (1 through 10) Please rate the following:		Lowest (1)	Value	Highest (10)
1	Are the objectives of the course clear?	unclear		very clear
2	Do you agree that the correct objectives are targeted?	definitely disagree		completely agree
3	Does the course meet the stated objectives?	ineffective		exceeded
4	Does the course sustain your interest?	dull		very interesting
5	Is the information presented in a logical sequence?	illogical		very logical
6	Are the information materials relevant and presented clearly?	irrelevant and unclear		very relevant and clear
7	Is the content of the course relevant to your job?	irrelevant		very relevant
8	Do the examples or illustrations help you learn?	little or no value		greatly aided in learning
9	Do the practice exercises help you learn?	little or no value		greatly aided in learning
10	Do you feel you gained valuable knowledge from the course?	learned nothing		very valuable knowledge
11	How easy was it to start the on-line (Moodle) course?	difficult		very easy
12	How easy was it to navigate through the on-line course?	difficult		very easy
13	Does the learning ontology help to understand course structure and content relationships?	little or no value		greatly aided in learning
14	Do multilingual glossaries help you learn in your own language?	little or no value		greatly aided in learning
15	Do multilingual COSO terms help you learn in your own language?	little or no value		greatly aided in learning
16	Do automatic links to multilingual glossary items help you to understand course content?	little or no value		greatly aided in learning
17	Do learning portal functionalities help you to perform self-assessment and exam successfully?	little or no value		greatly
18	Are the multiple choice questions are relevant for the learning objectives?	irrelevant		very relevant
19	Do you agree that the multilingual features of the self-assessment and exam portal increase recognition and geographical coverage of the training programme?	definitely disagree		completely agree
20	Have you got appropriate knowledge and online support to teach the course content at your workplace by yourself?	disabled		fully enabled
Suggestions for improvement:				
General comments:				

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4 Validation of Internal Financial Control Assessor Training Programme by ECQA

4.1 Approach

Validation of the revised IFCA training programme follows the “Rules and Process Steps for Certification of Job Roles” of the European Certification and Qualification Association. See relevant guidelines at www.ecqa.org.

4.2 Performance criteria

The MONTIFIC related performance criteria are based on the job-role approval criteria of ECQA:

Criteria	Measurement	Target
Required Skills Set Coverage	conformance with skill card requirements	Internal Financial Control Assessor – Integrated skill card certified by ECQA
Required Test Descriptions / Test Pool	conformant multiple choice question structure and evaluation	4 answers per questions, more than 1 good options possible, even one bad answer gets zero result
Test System Compliance	computer supported certification and test portal	implemented under ECQA platform
Sufficient Test Pool Size	number of multiple questions in separated self-test and exam question pools	ca. 300-300 in 5 languages
Covering a European Dimension	evaluation by 4 European Dimension related quality criteria of ECQA	no failure value
Providing Sufficient Quality	evaluation by 6 content related quality criteria of ECQA	no failure value
Sustainability	partnership agreement	including all project partners
Documentation	• Application Form – Job Role Proposal • Evaluation Form – Job Role Proposal	• supported by partnership • approval by ECQA management board

4.3 Event planning consideration

ECQA validation is planned by the end of the MONTIFIC project.

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