

Learning Culture

Human Capital Center Toolbox Series



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What is the PCPS Human Capital Center Toolbox Series?

The Toolbox Series is designed to highlight the learning and tools available in the Human Capital Center (HCC), including templates, action plans, checklists and more. The HCC serves PCPS members by focusing on staffing best practices and providing the resources to master and implement those recommendations. Contributions to the Toolbox Series were made by the AICPA's Specialized Communities, including the Personal Financial Planning, Information Technology, Forensic and Valuation Services and PCPS sections. Visit the 11 segments of the Human Capital Center at pcps.aicpa.org/Resources/Human+Capital+Center/ to discover more.



This tool icon refers to Tools that are available in the PCPS Human Capital Center.

Learning Culture

In public accounting, you are in the knowledge business. The more you and your people know, the more value you bring to your clients. Shifts in the market, increased regulation, technology advances and competitive factors are all driving change in our organizations at an increasing velocity. To manage this change successfully and remain competitive, your firm must develop a commitment to continuous improvement and an investment in a lifelong learning culture.

The Learning Culture section of the Human Capital Center tools and resources, developed by ConvergenceCoaching, LLC, explores the impact that a learning environment can have on you, your people, your clients and your firm. In addition, this section will identify the diverse learning styles and interests of your team members. It will also enable you to implement a systemized approach to providing your people with the training and development they need.

What is a Learning Culture?

In terms of developing a learning culture, “learning” can be defined as continuously seeking and acquiring new skills, behavior, knowledge or information. A learning environment is one where everyone in your firm is committed, on an ongoing basis, to gaining new skills, exploring new behaviors and furthering your collective understanding of the issues facing your firm.

Committing to a Learning Culture

A successful learning culture in your firm is created from the top down, where leaders value learning, invest time and money in it, manage learning opportunities, measure learning functions, and commit themselves to learning. Top-level leaders should physically demonstrate their commitment to learning by attending learning opportunities, participating, asking questions and staying for the entire event. Your team will take their cue from these leaders and emulate their behavior.

One of the best ways to promote learning is to take ownership of it and drive your own learning experiences. This is called “learner-led learning.”



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The Benefits of Developing a Learning Culture

All professions can benefit from developing a learning culture. Because you are in the knowledge business, it is especially important. Your clients expect you to have a certain skill set and level of knowledge to be able to provide them with quality services; therefore, ongoing learning is critical. With the ever-changing marketplace, a learning culture is vital to your firm's success in assimilating new information. Investing in a learning culture will motivate your team and improve team retention through career satisfaction.

Learning Roles in Your Firm

The Learning Culture section establishes the need for top-level management to demonstrate commitment to the learning culture. To do this, begin by assigning ownership for all learning functions. Some possible learning roles in your firm could include:

- *Executive or Partner Sponsor*
- *Learning Manager*
- *Facilitators*
- *Counselors*
- *Learners*

Clearly defining each role and keeping your team members involved with the firm's learning process will drive home the learning culture in your firm.

Create the Learning Initiative Plan

Once you have established the learning roles in your firm and assigned an owner to each, your next step is to create a **Learning Initiative Plan**, which should include the following:

- *Learning roles*
- *Learning objectives*
- *Learning measures of success*
- *Learning facilitators or providers*
- *Financial requirements*
- *Tracking and managing your learning initiative*

Learning Objectives and Measures of Success

Defining what the leadership team would like to accomplish by developing a learning culture in your firm will help you set the objectives for the **Learning Initiative Plan**. Some examples of objectives include transforming behavior, enhancing performance, increasing efficiency, enhancing retention through employee satisfaction and differentiating your firm in the recruiting process.

Once you have established the primary objectives for your learning culture, you should define the measurements to determine the effectiveness of your learning plan.

Begin by identifying two or three short-term goals and one long-term measure for your plan.

Types of Learning in Your Firm

The **Organizational Team Learning Matrix** is a tool that your Learning Manager can use to monitor the learning options offered by your firm. Start by identifying the skills your team members need to develop, determine when they need to develop the identified skills and then track them in the matrix.

The four general types of educational categories for firms include technical skills, soft skills, business process and business model topics.

Technical Learning

To assist in the challenge of defining technical skills that are required at each level in a typical accounting firm, the AICPA PCPS team has developed a list of skills by role and by specialty outlined in the **AICPA Learning Ladders** document.

Soft Skills Learning

Some examples of soft skills include professional ethics, communication, conflict management, business writing, networking, client service skills, project management, presentation skills and facilitation.

Business Process Learning

Some examples of business process learning include time entry processes, billing and collection, proposal development, sales processes, project management processes, product/service delivery methods, scheduling, budgeting and strategic planning.

Business Model Learning

Some examples of business model learning include how time flows to cash, engagement profitability factors, fees, realization and utilization, leverage, budget management, and benchmarking processes against other firms' processes.

Types of Instructional Methods

The types of instructional methods available to your learners should be selected based on team members' styles and preferences, instructional methods available to your firm, the timing and cost relative to the learning offered and the CPE awarded for it. The most common types of instructional methods include:

- *Classroom training*
- *Seminars and workshops*
- *Conference attendance*
- *Self-study courses (web-based, computer or televised)*
- *Self-guided reading*
- *One-on-one training, discussion and mentoring*
- *Experiential learning by doing and problem solving*

One-Size-Fits-One Learning

If you have not already reviewed the six professional motivators discussed in the Team Development section of the Human Capital Center, please invest the time to understand your team members' goals and desires related to learning and consider what skills your staff will need at each level within the firm. Individual learning is affected by the person's position or role in the firm, the experience and expertise the individual has acquired already, the learning style of each individual and the learning options you have available to your firm.

Learning styles are as diverse as each individual and are affected by each team member's age, personality and preferences for using different senses in their learning. Ideally, learning plans will incorporate a blend of styles, including the following:

- *Auditory: learning by hearing spoken words*
- *Kinesthetic: learning by doing and interacting*
- *Visual: includes learning by reading and looking at pictures and diagrams*
- *Tactile: includes learning by writing notes and drawing charts and diagrams*

You can better understand team members' learning styles by discussing preferences or using a personality assessment test.

Start with what makes sense for your firm at its current size and level of sophistication, and identify the types of learning you expect your team members to acquire at each stage in their careers.

Creating Individual Learning Roadmaps

Ideally, everyone in your firm will have an individualized learning roadmap that outlines the required learning for them at their current level in their current role. To move into more senior positions, each person must first complete the learning roadmap and be able to demonstrate the skills, knowledge and behavior outlined in his or her learning plan.

Creating **Individual Learning Roadmaps** may seem like a daunting task. Start small by introducing a learning roadmap to new hires at orientation. For existing staff, consider creating learning maps as part of your annual performance review and/or goal-setting process.



Passing the CPA Exam

Developing a CPA firm learning culture would not be complete without consideration of the CPA exam. Passing rates are on the rise since the CPA exam went electronic in 2004. However, firms are finding that CPA candidates need more encouragement than ever before to sit for the exam. Firms that work with their learners to first understand their goals in earning the CPA credential, and then establish a by-when date for passing the CPA exam, and create milestones to achieve it, are more successful in assisting their team members in passing the exam.

A structure needs to be established between the team member and his or her Counselor and Learning Manager to check in regularly on the status of the milestones and develop plans to support the team member in studying for, taking and passing all components of the exam.

All learners who are not CPAs that have a goal to pass the CPA exam should include the goal and associated milestones on their **Individual Learning Roadmap**. Possible goals could include studying for and passing the different portions of the exam until the milestones for each are complete.

Visit **The CPA Exam and Your Firm** section of the PCPS website for more information, including incentive programs for passing the exam.

A Word on Specialty Area Credentials

Personal Financial Specialist (PFS)

The mission of the PFS Credential program is to provide a community of personal financial planning experts with specialized access to information, education, tools, and support that enhance their ability to make a genuine difference for their clients and employers. The PFS Credential program allows credential holders to brand or position themselves as CPAs who demonstrate a comprehensive knowledge of the core areas of personal financial planning. The PFS Credential can be acquired only by CPAs who are AICPA members, binding them to the Code of Professional Conduct. For more information, visit pfp.aicpa.org.

Accredited in Business Valuation (ABV)

The mission of the ABV Credential program is to provide a community of business valuation experts with specialized access to information, education, tools and support that enhance their ability to make a genuine difference for their clients and employers. The ABV Credential program allows credential holders to brand or position themselves as CPAs who are premier business valuation service providers. ABV Credential holders differentiate themselves by going beyond the core service of reaching a conclusion of value by also creating value for clients through the strategic application of this analysis. For more information, visit fvs.aicpa.org.

Certified in Financial Forensics (CFF)

In May 2008, the AICPA's governing council authorized the creation of a new CPA specialty credential in forensic accounting. The CFF Credential combines specialized forensic accounting expertise with core CPA knowledge and skills. The CFF acknowledges fundamental and specialized forensic accounting skills CPA practitioners apply in service areas such as: bankruptcy and insolvency; computer forensics; economic damages; family law; fraud investigations; litigation support; stakeholder disputes; and valuations. For more information, visit fvs.aicpa.org.

Certified Information Technology Professional (CITP)

A Certified Information Technology Professional (CITP) combines technology expertise and unique ability to bridge the gap between business and technology with the core CPA knowledge and skills. The CITP Credential encourages and recognizes excellence in the delivery of technology-related services by CPA professionals, and provides tools, training, and support to help CPAs expand their IT-related services and provide greater benefit to the business and academic communities they serve. For more information, visit infotech.aicpa.org.

Partner Learning Considerations

To create a partner-in-training program, apply all of the concepts described above to each of your firm's partner candidates or up-and-coming leaders. However, first define your firm's expectations of the

skills, behaviors and responsibilities of a partner candidate. These criteria can then be used in tandem with the learning matrix to help you create a customized learning program for your potential partners.

There are special considerations to take into account for partner-in-training programs. Managers and senior managers often are unclear about the specific expectations for becoming a partner or owner. There are both technical competencies and financial contribution targets to consider as well as leadership abilities and other soft skills.

Managing Your Learning Investments

Once you have developed your **Learning Initiative Plan**, **Organizational Team Matrix** and **Individual Learning Roadmaps**, you are ready to establish a method for reporting. Two considerations that are important to address are reporting on the status of your learning programs and holding your learning owners accountable for the success of the programs.

As you grow, or when your learning objectives warrant it, you may consider implementing a **Learning Management Solution** technology platform to assist in managing and tracking your firm's learning activities and CPE.

Getting Started

To begin developing your learning culture, use the section's **Learning Culture Action Plan**. Choose one action or step that you can focus on first to develop or enhance your firm's learning culture. Be sure to make full use of the forms and templates provided in the Human Capital Center.

Visit aicpa.org/PCPS and become a member today. You'll enjoy access to an array of tools and resources related to staffing and learning culture issues. To find out if your firm is already a member, email pcps@aicpa.org.

Access These Tools At aicpa.org/PCPS

The CPA Exam and Your Firm Resources

Learning Culture Action Plan

Learning Glossary

Learning Resources

Learning Initiative Plan

Facilitator Evaluation Form

Organizational Team Learning Matrix

AICPA Learning Ladder

Orientation Training Checklist

Individual Learning Roadmap

Partner Candidate Criteria

Partner Development Program Outline

Learning Tracking by Course



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