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How a Learning Culture Can Help Retain Top Staff

Training and learning have many benefits to a CPA firm: More knowledge leads to greater productivity and technical expertise, for instance. A culture that encourages ongoing learning is also one that will help to retain your valuable staff, says Jennifer Wilson, co-founder and partner at Convergence-Coaching LLC.

Wilson's presentation at the AICPA Practitioners Symposium in Las Vegas was chock-full of ideas about how to create a learning culture that works best with your firm's goals and objectives. As your firm conducts planning for the year ahead, AOMAR believes that these are steps every firm should consider as part of overall strategy and retention initiatives. Wilson emphasized that her suggestions can be put in place by a CPA firm of any size, and we agree that cultural issues—including learning and training—need attention, even if your firm is very small.

We also believe that ongoing learning is beneficial at the partner level. Growing skills at the top will be enormously beneficial to the ownership (and such leaders are even more likely to approve of investments of time and money in learning initiatives).

Issue-specific needs. Your firm's learning issues may be very different from those at your closest competitor, depending on your firm's own strategies and strengths. The audience at the AICPA session cited a wide range of issues that they would like to address with a learning approach, including:

- getting new hires up to speed quickly;
- loss of knowledge through staff departures;
- building best practices;
- nontechnical training; and
- standardizing the practice.

Other reasons for CPA firms to emphasize building a learning culture now, according to Wilson, are the enormous value of knowledge to the success of a CPA firm, coping with quicker change, and addressing the many changes in regulation, competition, and technology that are affecting the CPA firm market.

Learning is a competitive factor in particular, Wilson pointed out. "It's expected now," especially by younger staff. "They learn in a very structured environment, with lots of promotion and feedback." While some find this approach by Generation Y or Millennial staff to be challenging, Wilson believes it offers an opportunity, since your firm needs staff to grow quickly and be prepared to step up to new challenges. More and structured learning can make everyone happy: It can satisfy the firm's demands for greater productivity and please young staff's thirst for knowledge.

Consider the motivation to learn. When it comes to learning, as with all achievement, motivations will differ because, while the same motivators are in place for everyone, different people value them in different ways. In fact, Wilson pointed out

that what is most important as a motivator tends to change as a person's life and career evolve.

Motivators include:

- acknowledgement and respect;
- increased responsibility and challenge;
- flexibility and time off;
- compensation;
- camaraderie and fun; and
- personal development.

Understanding these motivators and how they may affect staff and partner goals can help your firm tailor its learning offerings in a way that can best answer these needs.

Create the culture. Building a learning environment is about making your firm a place that values and invests in learning. A commitment to life-long learning is key, Wilson explained. As with all initiatives, your firm needs to make sure that you assign duties for establishing learning programs and that someone is accountable. The person in charge of learning can be a partner or an administration person, depending on the size of the firm.

Important steps, according to Wilson, include making sure that learning is a strategic goal at the firm and that learning is planned, reviewed, measured, and reported on.

In addition to leadership, other players in the firm's learning initiative will include what Wilson calls facilitators, or those with knowledge and skills to teach. Facilitators can be vendors, associations, or internal people who have teaching responsibilities.

The last players are the learners themselves. Wilson advocates an approach called "learner-driven learning," whereby staff and partners "own" the learning experience and are responsible for learning to pursue goals.

Partners and other leaders have to set the bar in the knowledge that the firm wants and expects learning to be a regular part of firm life, Wilson said.

Set up the program. If you want to establish a program but aren't sure how to begin to define it, Wilson suggests checking on the competencies templates that are available to AICPA private companies practice section members. The templates provide duties and competencies that can help you develop job descriptions. From these, you can determine the training and learning needed to achieve and grow in those roles.

Next, you need to determine what learning is needed in your firm. Types of learning to consider, Wilson suggested:

- **Soft skills:** people management, leadership, communications, mentoring, listening, selling, business development, client relationships and service, and professionalism and image.

- **Business process:** service delivery, billing, proposal development, project management, scheduling, budgeting, and strategic planning.

- **Business model:** how the firm makes money, including fees, realization, utilization, leverage, budget management, and competitive factors in the marketplace.

- **Technical skills.** Most firms do fine here, Wilson noted. This is the category that mandatory continuing professional education falls under.

You must be clear about the roles of all participants in the learning culture. Who will be a teacher? What does that entail in terms of instruction, testing, and follow-up? Will the firm require certain courses beyond those mandated by CPE? What will the elective choices be? How and to what extent will the firm fund off-site learning, and what is the process for obtaining permission to attend a class?

Tailor learning to the position. Each position has different knowledge needs, so Wilson recommended building a "learning roadmap" for each position in your firm. Include required learning that must be accomplished before the person can move up to a more senior level. "This would give more clarity about advancement," Wilson said. "It would also help in identifying those who are not succeeding."

If you are concerned that the roadmap may not be able to meet the realities of your staff and practice demands, don't be. Wilson says you can start with a simple list. For instance, for a first-year staff auditor, the roadmap could include professionalism and ethics, organization and time management, client service and communication, time entry and other administrative tasks, audit preparation and client file set up, trial balance set up, creating and updating schedules, vouching and tracing to and from client documents, reconciling and rolling forward client balances, updating financials, and meeting audit standards.

Consider making a start on roadmaps with your next new hires, she suggested. Once it is time for the first performance or appraisal, you can have the individual take over on developing their own learning map.

When you have a list in place, determine priorities for each person, a date by which they should achieve the learning task, who will facilitate, the learning method, and resources available.

Methods can include classes, seminars, and workshops; conferences; Web-based training; self-study using DVDs, on-line, or televised instruction; one-on-one training or mentoring; reading; experience; and individual problem solving. Different methods work for different people, she noted, so it is helpful for learners to have options so they can choose the ways in which they can best learn.

"People will learn better with a mix of methods," Wilson noted.

There are also differences in individual learning styles, she said. Some people learn better by hearing spoken words; others learn by doing and interacting; others are visual; and others learn by writing notes.

As you progress, a firmwide learning matrix can give an overview of all the options and how they are being used, so that you can track and also communicate about opportunities available to everyone at your firm. You may want to invest in a learning management system (LMS), Wilson said. This can track plans, the catalog of course offerings, and the administrative tasks associated with CPE administration.

Measure your results. Ideally, you will decide what you want to measure before you begin a formal plan for your firm's learning. For instance, if you want to teach marketing skills throughout the organization, you can track who has taken a particular course. You can also follow the activities those individuals are involved in and the contacts and business that come from those who have been trained, compared to those who have not been trained.

Since there's no point to a learning experience if it doesn't teach the learner, Wilson emphasized assessing results drawing on feedback from the learners. Get input on the courses, and why some are liked and others disliked. You can make a quick and easy survey using tools like SurveyMonkey or Zoomerang.

Wilson noted that the feedback can be very helpful for performance appraisals when teaching is a part of a more senior staff person or partner's job—you can get input from staff on how well the knowledge was imparted. Instructors can also provide feedback on their students, so the follow-up you gather about learning has uses that go far beyond simply assessing whether a particular course was worth the fee that the firm paid for it.

For more information:

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