Chapter 16
TEACHING THE TAX PROFESSIONAL

Gem Baltazar
Kimo E. Hemmes
Arthur Andersen LLP

Michael L. Roberts
The University of Alabama

Formal educational programs are both desired and required at the professional level. In-house, academic, vendor, and other professional organization courses support tax practitioners' further development of necessary business-management skills in areas such as consulting, project management, teamwork, and supervision, as well as tax technical knowledge in niche compliance areas. In addition, as mandated by the American Institute of Certified Public Accountants (AICPA) and state licensing boards, tax practitioners must take courses on an annual basis to obtain the Continuous Professional Education (CPE) credits necessary to maintain CPA licensure.

The challenges facing tax educators in the professional setting are different in nature than those in the academic setting. Learning in a professional setting is characterized by challenges associated with (1) a culture that traditionally places higher priority on meeting short-term business objectives and client commitments, (2) scarcity of tax educators who are simultaneously technically competent and instructionally savvy, and (3) lack of solid evaluation data on training's return on investment (ROI). On the other hand, instructors in the academic setting often are more concerned with challenges associated with (1) lack of learner motivation, (2) questions of relevance, (3) growth in the quantities of technical information to be learned, with attendant decisions about what material to cover and what to omit, and (4) continual changes in information, technology, and recruiters' expectations of students' knowledge and skill sets, particularly so-called "soft" skills perceived to be important for careers in consulting rather than compliance.

This chapter focuses on the process and associated considerations and challenges of teaching the tax professional. It is organized around the major phases of most instructional systems development models: needs assessment, design, development, implementation, and evaluation.

NEEDS ASSESSMENT

A needs assessment is a systematic approach for defining a performance problem and its critical characteristics in order to recommend an appropriate intervention. It is a process for

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Gem Baltazar is an Instructional Design Manager and Kimo E. Hemmes is a Senior Instructional Design Consultant, both at Arthur Andersen LLP; and Michael L. Roberts is a Professor at The University of Alabama.

identifying gaps between current results and desired results, prioritizing these gaps in results (i.e., needs) and selecting the most critical ones to be addressed. A needs assessment of some form and scope occurs before the beginning of any well-designed performance intervention, be it a curriculum plan, a course, a learning object, or a component of a learning object.

Either a formal or informal needs assessment can be employed as a means of collecting current- and future-state data. A formal needs assessment involves selecting sample groups of constituents to involve in focus groups or to complete surveys. Assessment and measurement specialists may be employed to design survey instruments and analyze results. An informal needs assessment may simply involve discussions with key client stakeholders. Because a formal needs assessment involves a more extensive analysis of a performance problem than an informal needs assessment, it generally requires considerably more time and cost. Regardless of the approach employed, however, the needs assessment should provide information relative to business imperatives. It should also identify whether these imperatives can be supported through training and, if so, what specific skills should be addressed and at what level relevant concepts should be covered.

Business Drivers

A key component of a needs assessment is consideration of business imperatives. Training needs to be linked to business and strategic objectives, competency models need to support performance relative to the delivery of key products and services, curriculum plans need to be updated as business priorities change, and so forth. Discussions with clients or sponsors can provide insight into many business drivers, as can review of resources such as business plan documents and databases or web sites. Adherence to business objectives supports an organization's strategic vision, and equally important, helps generate the emotional buy-in and financial commitment from the sponsors of the training. Business drivers on a micro level include resource constraints such as limited budget size, timelines, the availability of professionals to serve as subject matter experts (SMEs), and the like.

Compliance vs. Consulting

There is ongoing debate on whether the compliance and consulting functions should be maintained separately. In organizations where professionals are encouraged to specialize in one area or another, a tax engagement team may consist of individuals who:

- Prepare and/or review federal tax returns.
- Prepare and/or review state tax returns.
- Consult on the overall corporate tax-planning issues associated with that client.
- Consult on the state tax-planning issues associated with that client.

Regardless of how tax divisions choose to organize their functions, the skills associated with compliance work vs. consulting work are different in nature. Compliance work requires relatively more technology, processing, and analytical skills. Consulting work necessitates strong business advisory skills, such as the ability to understand business contexts, work under pressure, perform in unstructured environments, and communicate persuasively. The needs assessment should identify specific work responsibilities so that appropriate content can then be developed.

Depth vs. Breadth

An organization may advocate specialization in a wide range of tax services. Examples of specialized service lines include federal and business tax services, state and local tax services, private client services, international tax services, valuation services, tax reporting services, and human capital services. Within these service lines are a number of sub-service lines. For example,

within private client services, individuals may specialize in family-wealth planning, investment advisory services, and personal financial planning. Within tax-reporting services, there may be a group specializing in business tax returns (i.e., Forms 1120, 1120S, 1065) and a group specializing in individual tax returns (i.e., Form 1040).

Before designing a performance intervention, the scope of the intervention should be determined and decisions should be made regarding the depth and breadth of subject matter coverage. In a training course, for example, the course level (e.g., basic, intermediate, advanced, or expert) and objectives (e.g., acquisition or change in knowledge, skills, or attitude of the target participants) should be identified. Likewise, the depth and breadth of content coverage should be defined so that training can be developed at levels appropriate for participants. The following example provides one illustration of how the scope of a training intervention can be defined:

> A course on business development and marketing needed to be designed for tax managers in a professional services firm whose business objectives were to enhance cross-selling and multidisciplinary teaming. To recognize opportunities for service lines outside of one's specialty area, individuals had to be familiar with the breadth of service lines that the firm offered. It was therefore agreed that the design team needed to develop a module in which the participants would gain a basic understanding of other tax service lines and other service categories, such as assurance and business advisory, business consulting, and global and corporate finance consulting to recognize opportunities for these services. This module supplemented the other, more advanced modules containing content specific to the participants' area of practice.

Is It a Training Problem?

When determining appropriate interventions for performance deficiencies, training is susceptible to being viewed as a panacea. In the case of a team not meeting its targets, a group not implementing a standardized process, or attitude problems from some staff personnel, training may very well be the appropriate solution. However, solutions may encompass more than training inventions. For this reason, the needs assessment must address the underlying causes of performance deficiencies. The following example provides one illustration of how performance deficiencies can be incorrectly diagnosed.

> A new tax-return preparation software was to be introduced to the practice. Pilot offices were selected and pilot team members were assigned to use the new software on a percentage of their returns. Some training on the new software was provided to the pilot team members, and updated versions of the software were sent to the offices as they became available. Shortly thereafter, difficulties in using the software arose among the pilot team members. These difficulties initially were attributed to lack of thorough training. Upon further examination, however, there were a host of other problems such as inadequate customer support and faulty software that was not fully integrated into the practice offices' existing technology infrastructure.

As this example demonstrates, there first needs to be a determination that training is indeed the most appropriate means of addressing performance issues. Only afterward are design, development, implementation, and evaluation processes appropriately employed to provide training and validate its usefulness.

DESIGN

Forming a Design Team

Once a needs assessment is conducted, a design team is usually established to flush out the specific components of the training. Conducting an initial design meeting for key constituents facilitates agreement on design scope and considerations. The constituents may include project sponsors, members of the intended training audience, course instructors, and personnel responsible for the design, development, implementation, and evaluation of the training.

Creating a Training Design Report

Where training is to be developed, the focus of the design meeting is to create a comprehensive training design report. This report documents agreed-upon training scope and objectives. The following example illustrates business and learning objectives identified for a course on winning proposals. Note that the overall learning objectives are separate from, but linked to, the business objectives.

Business Objectives for the Firm

- Improve profitability by increasing the firm's success rate in winning profitable assignments from both new and existing clients.
- Emphasize the benefits of a common consulting proposal process across the practice.
- Encourage and enhance selling across divisions and improved multidisciplinary teaming.

Overall Learning Objectives for Participants

- Use a proven process for winning proposals.
- Analyze the complexities and dynamics of the client's buying decision and respond accordingly.

In addition to scope and objectives, the training design report should outline what content will be covered, in what level of detail, and in what time frame. It also should document the instructional strategies to be employed to deliver the content.

Accounting for Individual Learner Differences

In recognition of individual learner differences, course designs should incorporate instructional strategies that cater to different learning preferences. Some individuals are visual learners while others are more auditory. Some individuals are left-brain dominant; others are right-brain dominant. Some individuals are more willing to learn something immediately relevant or applicable to them; others are more open to learning something new. To account for differences, a mix of reflective and brainstorming activities should be developed. Visuals can be presented in conjunction with textual material, and participants can be provided with "take-away" materials to reinforce concepts on the job.

Instructional strategies also should be identified in recognition that different things, such as money, career advancement, knowledge acquisition, and the like, motivate each participant. Course designs should attempt to overcome audience members' internal barriers (e.g., physical or mental disabilities, secondary language difficulties, etc.) and external barriers (e.g., client commitments, staffing arrangements, etc.) that may hinder their ability to acquire new knowledge or skills.

The design team also should consider the measures that can serve as indicators that the performance and/or learning objectives have been accomplished. The best measures are those that can be linked to the critical success factors for the training intervention. Thus, it is important to identify the performances that are desired as a result of the training and to determine whether these performances can be quantified. If they can, then measures of these performances can be used to evaluate the training. If they cannot, then surrogate measures may be necessary.

At the conclusion of a design meeting, responsibilities for the development of specific training components should be determined. If SMEs are to be included, then their role in content development should be identified at this time.

DEVELOPMENT

Process

The transition from the design phase to the development phase should be as seamless as possible. A critical success factor in the development of a training intervention is the quality and

commitment of SMEs secured as resources. SMEs are typically recruited for their deep-skilled compliance or consulting knowledge rather than for their instructional acumen. When training is developed from scratch, SMEs are typically involved as members of the design team beginning with the design phase. When training is revised or updated, however, SMEs may be brought in at a later point. Generally, the SMEs recruited for course revision or maintenance purposes are professionals having first-hand experience with the materials. For new materials development, SMEs who are regarded as highly knowledgeable and experienced in an area of specialty are often more desirable.

During the development process, SMEs generally work with an instructional designer in creating materials as outlined on the training design report. Likewise, instructional designers work with SMEs to ensure that materials flow and are consistent with the objectives of the course. They also brainstorm together to create new activities or examples that formalize all proposed instructional strategies.

In addition to writing text or revising materials, SMEs may develop handouts, visuals, and other materials to help participants better understand the subject matter. Specific duties may include the following.

- Creating/reviewing resources and developing/revising content based on agreed scope.
- Considering recent tax-law changes in developing/updating content.
- Checking expression of concepts so that meaning is clearly understood.
- Ensuring the compatibility of the audience and the difficulty level of material.
- Validating technical accuracy of the material.
- Developing/revising test questions for each module (if any) as appropriate.
- Creating review questions for the modules that match the content and format of the test questions.

Once an SME signs off on a topic or module, a final review is performed as outlined in the development or revision process. The project sponsor, usually a line partner, performs the final sign-off. The following example provides an illustration of SME guidelines used in the development of course materials. Note that the SME guidelines are separate from, but linked to, the learning objectives.

Content

- Section scope and depth of coverage are appropriate.
- Deviations (if any) from the original plan are appropriate.
- Course content supports objectives.
- Sufficient time has been allotted (and listed for each course section) to achieve the anticipated training outcome.
- Examples have been used appropriately (i.e., to support points).
- Text contains appropriate references for sources of additional information.
- Copyright permission has been requested and obtained where necessary.
- All information is necessary and relevant to participants' current or anticipated job.
- All Code/Regulation citations have been checked for accuracy.
- The level of difficulty and technical terminology used is appropriate for participants.
- Sequence of information is appropriate within the topic (i.e., from known facts to new facts).
- Content is technically accurate.

Activities

- Activities support objectives.
- Adequate time has been allotted to complete activities.

- Activities require participants to apply what they are learning.
- All numerical calculations have been checked for accuracy.
- Activities are realistic given the normal job performed by the participant.
- Time allocated to activities is justified by the importance of the skill being taught.

Visuals

- Visuals have been used where necessary to make or reinforce a concept.
- The visual message matches the verbal message.
- An indication has been made as to where visuals should appear.

Educational soundness benchmarks applied by instructional designers follow similarly. These are separate from, but linked to, the learning objectives.

Content

- Content supports objectives.
- Sufficient time has been allotted (and listed for each section).
- There is sufficient variety in presentation method; lecture (passive learning: 30 percent) and activity and discussion (active learning: 70 percent).
- Topic flows logically from beginning to end.
- Examples have been used appropriately (i.e., to supports points).
- Copyright permission has been requested and obtained where necessary.
- All points have been addressed and documented for discussion with the writer.
- Appropriate introductions, transitions, and summaries are included.

Activities

- Activities support objectives.
- Instructions for activities are clear.
- Activities require participants to apply what they are learning.
- Debrief sections are included for each activity.

Format

- Correct format has been used.
- Topic content and activities begin on odd-numbered pages.
- Headers and footers are correct.
- Text is clear and concise.

Visuals

- Visuals have been used appropriately and where necessary (i.e., to make or reinforce concepts).
- The visual message matches the verbal message.
- Visuals are legible (i.e., audience will be able to both clearly see and comprehend the message).

When should development be scheduled? Depending on which specialty-tax professionals are needed, the development or revision period may be scheduled around the busy season to ensure SME availability. Involvement in training is regarded as "nonchargeable" work and as such, the SMEs' client responsibilities are viewed as having higher priority. In addition, time spent away from clients may be viewed as the office's opportunity cost.

Traditionally, SMEs are invited to the instructional designer's office location. There are advantages, however, to holding a development or revision period at a location outside of the SMEs' office. Primary among these is that the SMEs can spend dedicated and focused time on the materials. They can also access other resources like document processors and graphic specialists. Other options, depending on SME availability or the nature of the project, may include virtual teaming with the SME, or having the instructional designer travel to the SME's location. The time required of an SME will vary depending on the size and nature of the project commitment. Time spent as an SME may qualify for CPE credit, which may be an incentive for some line personnel to assist in that capacity.

Compliance to Standards

Part of the development effort for course work that is intended for CPE credit is ensuring that it complies with national and state board accounting standards. For example, the AICPA as well as the National Association of State Boards of Accountancy (NASBA) each have formal CPE standards. The current AICPA Development Standards are as follows.

- Program developers should state learning objectives and specify the program level.
- Program developers should state the prerequisites for education, experience, or both for all.
- Program developers should be qualified in the subject matter and be knowledgeable in instructional design.
- Program developers should ensure materials are technically accurate, current, and sufficient to meet the program's learning objectives. Program developers should specify the instructional methods to be used in the delivery of the material.
- Program developers should ensure materials are reviewed by qualified persons other than the persons who developed them, in order to assure that the program is technically accurate, current, and sufficient to achieve the learning objectives. This review should occur before the materials are used.

IMPLEMENTATION

Instructor Selection and Development

In cases where instructor-led training is used, course faculty are primarily practitioners selected for their deep-skilled knowledge in specific consulting or compliance areas. They rarely have formal instructional backgrounds. As such, instructional designers must be used to assist the tax professionals in the delivery of training. As part of the implementation process, instructor skills workshops may be conducted to orient tax professionals on adult learning principles and presentation techniques. Additionally, learning coaches from the training department may be made available to assist faculty in facilitating the course.

Delivery Options

Courses in large professional institutions may be offered through a variety of venues and through a variety of media. In-house or vendor-produced courses may be offered on a centralized or regional basis at company or external training facilities. At these locations, training is typically instructor-led. For specific instructional purposes, however, video, videoconference, computer-based training (CBT), or other media may be employed. Training may also be conducted at an office level, where instructor-led courses are common, but paper-based and CBT self-study training is more prolific. Typically, the recommendation for a specific instructional strategy (e.g., instructor-led vs. self-study) is part of the design phase.

Registration/Qualification

Registration for training that is offered on a central or regional basis is often supported by some type of electronic scheduling tool. Participants may self-select courses to take, or there may

be personnel in the office with designated responsibilities for keeping abreast of course offerings and registering individuals for courses as prompted. Training offered at a line-office level may be arranged in the same fashion or conducted more informally on a just-in-time basis.

Individuals typically qualify for training according to the skills that need to be developed or knowledge that needs to be acquired. A professional development coach or mentor may be used to identify areas where skill development is necessary or useful, as well as appropriate training and budget considerations.

EVALUATION

Evaluation is the final phase of the instructional systems development model. Effective evaluation programs should support the following.

- **Assess participants' learning needs.**
  Data can be gathered to assess participants' knowledge before training, the knowledge transfer that occurs during training, participants' intent to apply new skills or concepts after the end of training, initial transfer efforts after training, and individual and team performance changes.
- **Develop more effective curricula.**
  Data can be used to gauge the appropriateness of a course as determined by the knowledge and skills gained by the participants at the conclusion of the course. With an appreciation for how a particular course meets professionals' needs, additional training and nontraining interventions can then be implemented to support the existing training or fill needed gaps in professionals' career development.
- **Share knowledge.**
  Data can be used to facilitate the sharing of the best practices in regard to the timing, delivery, adaptation, and supplementation of training. With an understanding of how courses are used, instructors can be better prepared to teach and professionals can be more effectively advised as to when certain courses most appropriately support their learning needs.

Evaluation programs can take a variety of forms. In cases where a paper-based evaluation process is used, participants may be required to complete a form to evaluate and provide feedback on each course and instructor(s). Instructors may likewise be required to complete a form to provide insight about the usefulness of the course material. The use of standardized forms promotes efficiencies and consistencies in the evaluation process. Standard forms also allow for comparison of data on a curriculum-wide basis. To gather more comprehensive feedback on courses, such as new courses or those having undergone a significant revision, conference calls or meetings may be held with a sample group of participants or instructors.

The use of email database or Internet applications for facilitating the evaluation processes is becoming more prevalent. The function of these applications is to facilitate the administration, gathering, and storing of local office training-evaluation data electronically. The applications allow a course instructor or training coordinator to send out online participant and instructor evaluations. The course evaluations are then completed online and stored electronically for retrieval by course instructors, training professionals, and other constituents. The applications can automatically generate electronic reports displaying such things as CPE-compliant course summary information, average evaluation scores, and participant and instructor comments.

Documentation

Once training has been offered and evaluation data on a course has been collected, the processes employed to create the training are documented for historical purposes. This documentation ensures that methodologies and key issues are captured and available for review by future course

EXHIBIT 1
Trends in Training

Training	From. . .	To. . .
Development	• Noncustomizable courses	• Flexible, easy-to-tailor modules
Delivery	• Experts deliver the training • Instructor-led classroom training	• Self-directed learning • Learning via technology: web-based, CBT
Timing	• Learning on a fixed schedule	• Providing "just-in-time" learning solutions

developers who may not have been part of the initial design team. The training design report, project work plan, designer list, and evaluation methodology are among the items archived for future reference.

A LOOK TO THE FUTURE

Training professionals are expected to be on top of current trends in performance and learning. To the extent appropriate, these should be taken into consideration when recommending training interventions. For example, currently there is an increase in demand for the use of technology as a delivery medium. Other trends in training are shown in Exhibit 1.

Additional considerations for training professionals include the impact of the following developments:

- Knowledge-sharing databases and other job learning resources.
- Globalization of business services.
- "Product" offerings to clients (with associated "product support" to professionals).
- Controversy over training department's role in supporting the development of general knowledge vs. specialized training.

Clearly, the tax professional educator needs to be aware of not only general performance and learning trends, but also changes in the business environment and ensuring alignment with business strategies.

Ideas for Tax Educators in the Academic Setting

How might tax educators in the academic setting profit from the instructional systems design approach that instructional designers in professional firms employ? Using the SME and guidelines discussed previously, tax educators could specify objectives that are appropriate for students at their institution, taking into consideration institutional and program objectives, objectives of local firms, and placement data for their graduates. Discussions with recruiters and feedback on the knowledge and skills of recent graduates could be considered when specifying the objectives, as well. Once the objectives have been determined, educators could select activities from available texts or create their own and request SMEs from local and national firms to review planned activities to ensure the activities support the objectives. Such an interchange with professionals would ensure that the learning activities are relevant to the students, thereby improving the students' motivation and learning. It would also assist the tax educator in making appropriate pedagogical decisions.