

Learning by Teaching: The 4-Step Training Model!

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According to the AICPA's 2015 PCPS Top Issues Survey, finding and retaining qualified staff is a leading priority for CPA firms of all sizes. This surely does not come as a surprise as many firms are faced with the reality of high demand for qualified people and low supply of potential candidates. Firms are faced with increased pressure to retain and develop existing talent in order to ensure the future success of the firm. Significant opportunity can be found in challenging current training methods and taking advantage of the benefits of *learning by teaching*.

Challenge Current Training Methods

A frequent new hire onboarding practice is to hand out a lengthy training manual with firm information, policies, procedures and processes. This is followed by a group training session that includes a software overview and a mock return preparation tutorial.

This approach is intimidating from the beginning. The amount of information included in the training manual is typically overwhelming and documented at a level of detail that exceeds the new hire's understanding. In the group training session, information is shared at a quick pace to keep on track with the training schedule instead of the rate of comprehension. New hires are eager to appear capable and do not want to be the one to ask the "dumb" questions in front of their peers and new employer. As a result, new team members are not prepared when it is time to begin working on their own and they may not even be sure of what questions to ask. The blind start leading the blind as trainees ask each other for help as they stumble through their first several projects.

Unfortunately, this is not only a problem at the new hire level. Firms also need to reconsider the lack of training that is provided for rising employees. Promotion is based on years of service or technical ability but no training class or manual is offered to assist with the transition to the next level of responsibility. The pitfalls of the new hire process are repeated at higher levels as training happens by trial and error.

These training deficiencies cause delayed development of technical skills, lack of confidence, frustration and low morale, which leads to lower performance and higher turnover. Ultimately, firm growth is directly impacted by the quality of training.

Learning By Teaching

In the book, *The Speed of Trust*, Stephen M. R. Covey says, "One way to accelerate the rate of learning, both individually and organizationally, is to learn with the intent to teach others what you learn." As Peter Drucker has observed, "Knowledge workers and services workers learn most when they teach." When leaders structure opportunities and processes so that people teach what they learn to others within the organization, it dramatically increases individual and organizational learning and knowledge transfer. Mentoring, coaching, and other training processes can facilitate such learning, and becoming a teacher of whatever you learn becomes a new life paradigm for many individuals who have experienced the power of such a process."

The 4-Step Training Model leverages the benefits of learning through teaching. While the model originated in manufacturing, CPA firms are finding success with following this one-on-one process for training:



- 1) I Do, You Watch – The trainer shows/explains the trainee how to prepare a tax return in detail from start to finish while the trainee takes notes.
- 2) I Do, You Help – The trainer prepares another return while prompting the trainee for the next steps to make sure the info was retained from step 1.
- 3) You Do, I Help – The trainer and trainee switch places. The trainee is now preparing the return and asking the trainer questions as needed. The trainer is also asking questions and offering explanations to help the trainee have a clear understanding (master) the why behind the work they are doing.
- 4) You Do, I Watch – The trainee prepares a return with limited involvement from the trainer.

We worked with a mid-size firm in the northeast that lost a principal and a manager in the tax department in November / December 2014, which increased the pressure to be ready for the upcoming busy season. They hired a senior and extra interns and implemented the 4-Step

Training Model. They reported that as a result, the interns were performing at level of second year staff by the end of busy season.

In addition to accelerated learning, the 4-step Training Model provides the one-on-one interaction that allows the trainee to ask questions without the intimidation of the group setting. It also allows the trainer to make an early assessment of key characteristics about the trainee such as cultural fit, attitude, technical ability, etc. As an added benefit, trainers can easily identify people who display the skills needed to train others on the process. This creates additional qualified trainers and helps to level load training responsibilities and empower people at the intern and staff level.

This process can be applied to other areas of the firm as well. For example, new reviewers can follow these 4-steps to help learn best practices and develop consistency in the review process. Firms are also using this method for audit by having a staff person follow the 4-steps for their first four engagements in the field.

Tremendous benefits can be found in learning by teaching. Challenging current training methods and implementing the 4-Step Training Model will help your firm train, develop and retain talent.