

A man in a dark suit, white shirt, and patterned tie is looking down at a tablet computer. The image has a blue color overlay. In the bottom right corner, there is a white arrow pointing towards the tablet, and a white circle partially visible.

The Four Pillars of Learning & Development for Accounting Firms

WILEY

INTRODUCTION

For those who are tasked with ensuring the success of their employees, especially in fields as competitive and high octane as accounting, it can be challenging to help associates succeed in their career—both in the critical first few years and beyond. Whether it be preparing them for their professional certifications, such as the CPA or CMA, or helping them learn the softer skills and leadership skills that are critical to their success, our experts at Wiley have identified the four pillars you need to design a successful training program: the brain, the human factor, managers, and data.

We all know that learning takes time and effort. But to learn well, we need to find meaning in what we're doing, and we need to be motivated to do it. Staff and team training are no different. But despite the array of learning methods on offer, we still need to think about how we can best design training courses to have a meaningful impact on how our team members learn new skills.

This eBook will help you understand how you can create effective, scalable, and high-performance programs by harnessing adaptive cognitive processes used to acquire new skills (the brain), customized programs (the human factor), guidance and motivation for learners (managers), and information-driven insights (data).



1. The Brain

The Cognitive Dimension: The Role of Neuroscience in Learning

Our brains obey rules, but they aren't one-trick ponies. They adapt, depending on the circumstances, to the goals we set, them. Different skills use different parts of the brain.

Learning **soft skills** (cross-disciplinary behavioral skills, such as learning to become a leader) engages subcortical structures, while gaining new **hard skills** (technical expertise-based skills, such as taking and passing the CPA Exam) stimulates the prefrontal cortex.

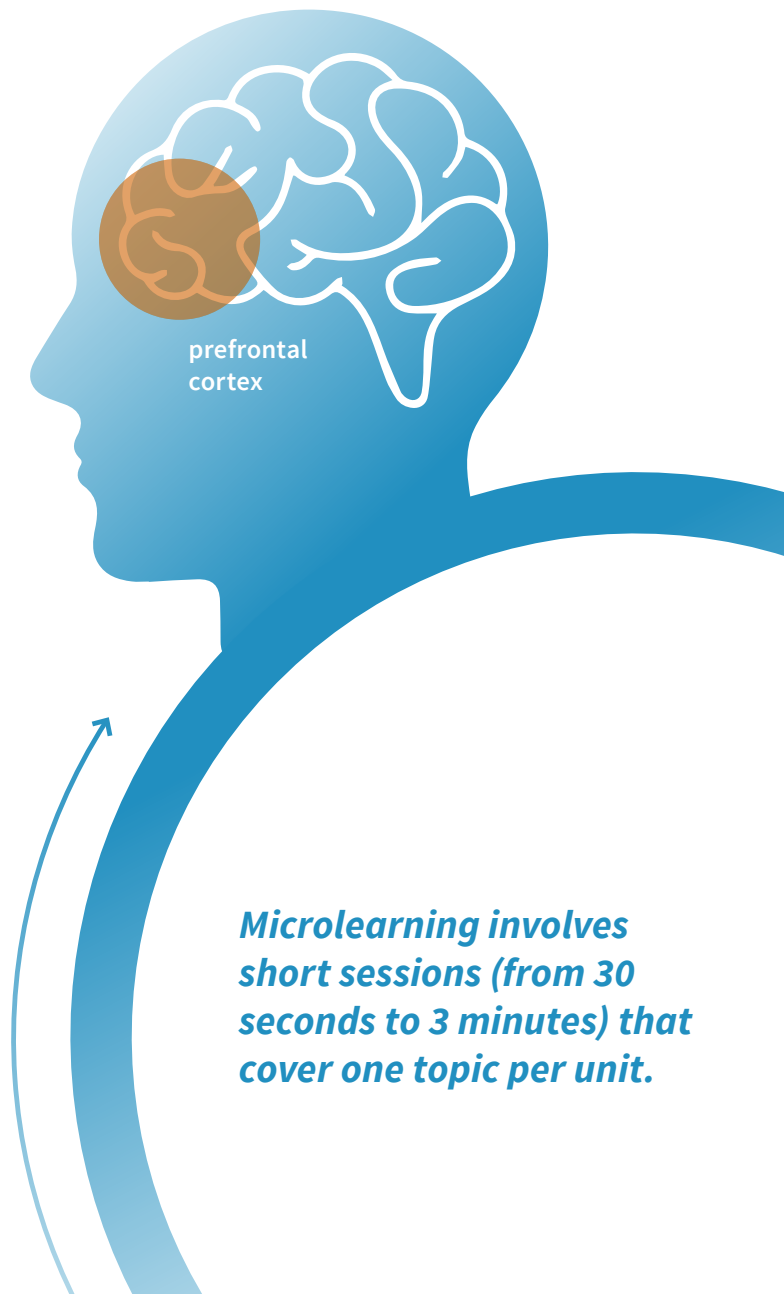
1. The Brain

Expertise & Hard Skills

The part of the brain that we use in order to acquire professional and technical skills (the prefrontal cortex) best receives information in **short, repetitive, bite-sized formats** that you can access at any point in the working day. This lesson format is particularly effective for developing hard skills and is, in fact, the essence of **microlearning**. Microlearning involves short sessions (from 30 seconds to 3 minutes) that cover one topic per unit. The aim of these mini sessions is to convey information that learners can almost **immediately put into practice, satisfying just-in-time training needs**. To do this, microlearning uses a **collection of support materials such as videos and specialist articles**.

With microlearning, **learning is more flexible, scalable, and agile**, making it especially suited for hard skills such as data and analytics, or **retaining knowledge for the CPA Exam**. Using this approach, you can attune and adapt your program to your **employees' diverse working lives, without disturbing their productivity**. However, although microlearning courses are short, they require concentration and the ability to identify and process all necessary information.

At Wiley, we know this and have taken advantage of this aspect of learning, for example, in the popular professional exam review courses such as Wiley CPAexcel, which features Bite-Sized Lessons to mimic this effective style of learning. And the success is proven with results — more than 9 out of 10 students who use the Wiley CPAexcel course pass the CPA Exam, compared with a nearly 50% pass rate of those who don't.

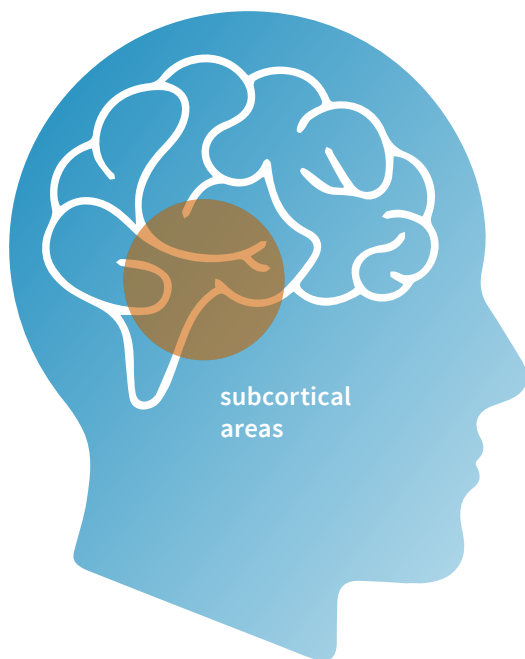


1. The Brain

Social & Soft Skills

Soft skills are often a secondary focus but can be the most important aspect of a person's career. Skills such as communicating with other people, managing emotions, developing empathy, and stimulating creativity are all soft skills that influence an employee's behavior at work. With soft skills, you must effect real behavioral change in learners (social skills). This necessitates a new approach to learning. To transform behaviors, you must engage the subcortical areas of the brain and the dopaminergic pathways.

These behavioral transformations require a tailored learning method: macrolearning, which uses longer, **customized sessions**. To learn cross-disciplinary, non-technical skills, **time is an important factor**. Key elements include reflection, real-world exercises, interaction, and feedback.



These social skills can be just as important for a new associate to succeed, especially in those first few “make or break” years of their career. It can mean the difference between success or failure in their

chosen career, and since the odds are so high to begin with, it makes the most sense to deliver information to them in the way that they can best learn. When Wiley acquired the company Cross Knowledge, we became one of the most comprehensive providers of knowledge and training around both types of skills (soft and hard) as well as the many types of learning that accommodate their successful onboarding (micro and macro learning).


Finally, there's still a place for microlearning with learning social and soft skills. Microlearning adds in a short feedback loop that allows dopamine to be released in the learner's brain, which will **reward positive behavior**. It will allow gradual feedback from peers, coaches, and managers and enable a discovery-based learning strategy, one involving trial and error. This means that learners can build on each experience, its specific context, and its outcome(s) to work out appropriate behavior – a long term strategy that is reinforced by short term goals and positive feedback.



2. The Human Factor

No Two Learners Are the Same

The human factor—our **diverse range of personalities**—influences our reactions at work, guides our behavior, gives us strength in challenging times, and **makes us react differently**. To design a successful training program, you must take these differences into account and offer solutions that meet the needs of all. **Therefore, it's important to provide enough options to cover all learning styles.** This can mean the difference of success or failure for someone embarking on their career. It's up to you as the curator of training to provide options that are flexible enough to ensure that your associates thrive.



2. The Human Factor

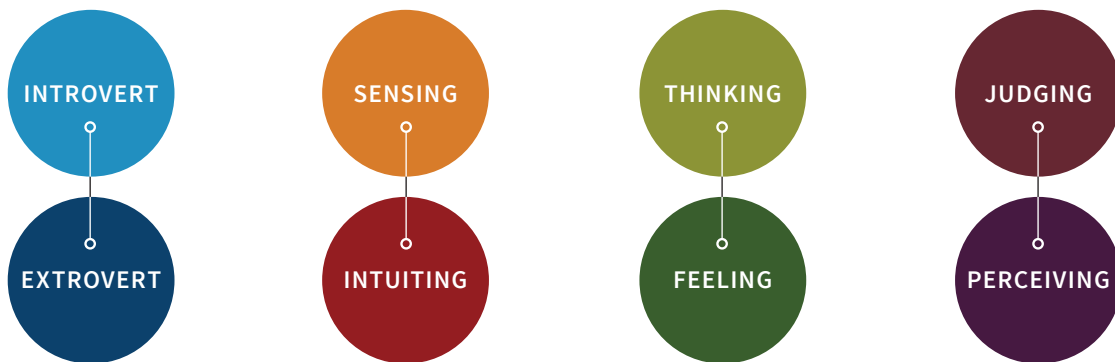
Essential Customization for Soft Skills

The human dimension is critical when it comes to learning cross-disciplinary soft skills. If you want to transform individual behavior, you must tailor your courses to individual personalities and preferences.

In successful training programs, **learners are not forced to adapt to a one-size-fits-all format**. Instead, the program evaluates their needs and learning style and delivers **training adapted to each individual**. Using this responsive strategy ensures that learners will not lose interest over time, because content is useful and not generic. This targeted approach has a positive effect on learner enthusiasm, engagement, and motivation.

Myers–Briggs Type Indicator categorizes the major personality types into introvert, extrovert, sensing, intuiting, thinking, feeling, judging and perceiving. Each of these personality profiles respond to training differently. Providing training and test review options can capitalize on strengths or develop areas for improvement (which makes especially perfect sense with soft skills).

MBTI Personality Types



If you want to transform individual behavior, you must tailor your courses to individual personalities and preferences.



3. Managers

Key Figures in Boosting Learning Engagement

The most effective training courses use teaching materials tailored to each learner. But the conditions for learning are equally important: the environment plays a critical role. At work, no one can influence the environment more than a manager.

Managers are the best people to create the perfect synergy between learners and training materials. They have a more senior perspective of succeeding during those vital first few years when associates are growing and learning to survive in corporate America while simultaneously develop their career. They can help their reports manage their time better, prioritize, and show them why developing these hard and soft skills is important in their careers. Managers make employees feel valued in their teams and within the company. Their involvement and support help the stars align, crucially engaging learners from the start.

3. Managers

Positive Feedback

Essential to learning new soft skills, dopamine released in the subcortical areas of the brain rewards positive behavior. This sets a virtuous learning cycle in motion, fueled by feedback from coaches, trainers, peers, and managers. A manager can easily reinforce the skills that their reports are learning from their coursework and allow their associates to have a “safe space” within which to practice and secure their new skills.

One of a manager’s key roles is to encourage behavioral changes, in order to create the perfect balance between a learner’s feeling of cognitive reward and their receptiveness to constructive feedback.

Manager Checklist

- Clearly explain the benefits of the courses available, achieving results and/or professional credentials.
- For test review coursework, encourage the use of features like an Exam Planner that can provide a study roadmap.
- For softer skills with looser deadlines, reinforce the need to develop the leadership skills as soon as possible that would put them on a promotional track with their career.
- Encourage your associates to learn and study together so that they can be motivated by their peers.
- Consider creating a “class” of learners that study and take the exam at the same time, so that they can keep each other on track. A bonus is that you can then schedule softer skills that coordinate with the hard skills that they are learning at that time.
- Plan informal and formal milestones for the team and the “classes.”
- Keep them motivated and engaged by using praise. Balancing it all can be hard, and the accounting firm environment can cause burnout – a little positive feedback can go a long way!



4. Data

Collecting and Analyzing Data

The importance of big data in training

Training is not immune to the all-encompassing influence of big data. The vast sums of information available about each user create an unprecedented windfall that you can use to better understand why your associates are succeeding or not. You can see the time that an associate puts in and map that to whether they pass the CPA Exam the first time around. You can see whether your associates have completed the soft skills training and exercises and compare that with manager review and feedback of teamwork and leadership qualities. Finally, you can see which paths make for the most efficient use of an associate's time and help them to study and pass their exams more quickly in order to optimize their revenue potential.



Harvesting 3 Main Types of Data:



#1 **Personal data:** tenure in the company, seniority, job title, etc.

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#2 **Company data:** values, skills models, existing onboarding and training programs, tests, CRM, company and industry environments, etc.

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#3 **Data on learner habits:** preferred module type, subject requirements and knowledge, favorite fields, how they take their coffee (ha!), etc.

Once you've analyzed the data (using machine learning, for example), your L&D department can use the results to proactively support staff. You can use tools like an Exam Planner to ensure that your associates are on track to pass their CPA Exam. The key is to contextualize the data so you can interpret it with as much detail as possible.

By combining this with the other pillars here, you can provide your associates (and your firm) the best chance of success.

Wiley is a leader in providing world-class learning and development tools to help professionals succeed, no matter what stage of their journey. We offer professional exam review courses that cover the CPA, CMA, CFA and beyond to suit your firm's needs.

To find out how you can take advantage of our institutional discounts, or bundles including leadership and soft skill training, please visit:

<https://www.efficientlearning.com/corporates/> or call us at 888-884-5669.

Source: Milosavljevic, E. and Fontenier, R., 2019, The Four Pillars, CrossKnowledge, <https://www.crossknowledge.com/media-center/publications/e-book-successful-training-courses>