

A Philosophy of Continuous Learning

By Angie Martin

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A learning culture is more than just organized training and making sure everyone completes the minimum hours of CPE. It's about encouraging and capitalizing on opportunities to transfer knowledge. This can be a tax manager recognizing he answered the same question on the Texas margin tax many times and putting together a Wiki to add to the firm's Wikipedia database, an audit supervisor posting a summary of an SAS 105 Web cast she participated in, or even a staff accountant showing a partner how to extract data from a PDF file.

To be truly effective, it encourages learning in all directions and manners. Of course, formal learning opportunities are important because this is where consistency is achieved and standards are established. But, it is the informal learning where the culture really comes alive. Always recognizing questions as an opportunity to learn becomes a new way of thinking, and once embraced, will change the way firms look at learning.

What is needed to create this culture? First, is a designation of a learning champion or director of learning. Second, you need a solid formal education program meeting the learning needs of the firm with regard to technology, accounting technical, leadership, and professional development.

Once the formal training is established, you can develop the culture. You must instill in all firm members the following: "That everyone is a learner and a teacher." Stress this over and over and encourage everyone to share their knowledge. "Every question asked is to be viewed as an opportunity to learn" must become more than lip service. The in-charge staff must take the time to teach when staff asks questions, and management shouldn't be reluctant to ask questions when they need help. Beyond the willingness to teach everyone also needs to show a willingness to learn.

A vital component to success is establishing a program that develops the ability to train others. It isn't designed to turn your entire staff into directors of education, but rather to give

them the skills to "teach" effectively.

Finally, the most important part of a learning culture is that it has to be alive and can't become stagnate. That means constant evaluation and updating. An education committee should be formed to work with the director of education to review curriculums and make recommendations based upon staffing and regulatory changes.

Although a learning culture takes time and effort to develop, nurture, and sustain, with the proper implementation, it can really help your firm grow and meet its goals and vision.

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