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Yibing Shen

University of Nebraska-Lincoln

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Strategic Audit:
Deloitte

An Undergraduate Honors Thesis
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by
Yibing Shen,
Accounting
College of Business Administration

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Faculty Mentors:
Samuel Nelson, PhD, Management

Abstract

The project's goal is to analyze the current situation and problems faced by Deloitte, and give out recommendation, implementation plan, and contingency plan for Deloitte. The methods to do the project is to research online to get adequate information and make assumptions for the information I cannot gather. The results are: I find out that Deloitte is competitive as one of the big four accounting firms, but it is facing the problem of brand dilution and reputational contagion due to its fast expansion and acquisition; the partner firms are not linked or connected as they expected to be. So the recommendation would be better training the employees, and slowing down the steps of acquisition. By doing these, Deloitte might achieve a more coherent company culture as well as more consolidated business.

Key Words: Deloitte, Strategy, competitive advantage, recommendation

Strategic Audit——Deloitte

1. Background and Issues

(1) Company Background and current situation.

Deloitte Touche Tohmatsu Limited (DTTL), known as Deloitte, is a UK-incorporated multinational professional services network and is the largest professional services network in the world. Deloitte is one of the "Big Four" accounting organizations, with more than 263,900 professionals at member firms in more than 150 countries and territories. These member firms are independent and legally separate, which means they can't obligate each other and are liable only for their own acts and omissions. Also, each member firm is subject to the laws and professional regulations of the particular country or territory in which it operates (Deloitte).

Deloitte provides a wide range of services, including audit & assurance, consulting, financial advisory, risk advisory, tax and related services. The detailed services are shown below (Deloitte).

- Audit & Assurance
 - IASPlus
- Consulting
 - Human Capital
 - Strategy & Operations
 - Technology
- Risk Advisory
 - Strategic & Reputation Risk
 - Regulatory Risk
 - Financial Risk
 - Operational Risk
 - Cyber Risk
- Financial Advisory
 - Mergers & Acquisitions
 - Financial Crisis
- Legal
 - Deloitte Legal around the world
 - Dbriefs Legal
 - Deloitte Legal services
- Tax
 - Global Business Tax
 - Global Employer Services

Deloitte's traditional target markets are medium-sized and larger companies. But Deloitte has recently expanded its target markets to small and even start-up companies because the development of technology helps to automate some manual process, which reduces the cost to provide services to smaller companies (Agnew).

Punit Renjen is the Deloitte Global CEO (Punit Renjen | Deloitte Global CEO).

(2) Firm's history

The first office was open by William Welch Deloitte in London, 1845. In 1890, Deloitte opened its first overseas branch office on Wall Street, New York. Then, Deloitte merged with Haskins & Sells in 1952 and joined with Touche Ross in the U.S. to form Deloitte & Touche in 1989. In 1993, it was renamed Deloitte Touche Tohmatsu because it has many key member firms in U.S., U.K., and Australia with different names. Later on, Deloitte kept merging with and acquiring other companies to expand to various fields and countries worldwide. For example, In 1995, Deloitte's partners Deloitte Consulting; In 2005, Deloitte acquired Beijing Pan-China CPA to expand to China; In 2012, Deloitte acquired Recombinant Data Corporation which specialized in data warehousing and clinical intelligence solutions; In 2016, Deloitte acquired Heat of San Francisco, an advertising agency to help expand Deloitte Digital; etc. Currently, Deloitte LLP has four subsidiaries that provide different client services: Deloitte & Touche LLP, Deloitte Consulting LLP, Deloitte Financial Advisory Services LLP and Deloitte Tax LLP (Deloitte History).

(3) Vision & Value & Current Strategy

① Vision

“Deloitte aspires to be the standard of excellence, the first choice of the most sought-after clients and talent” (Deloitte 2013 Global Report).

② Values

Integrity

Deloitte is committed to sustainable, responsible business practices, and behaving with the highest levels of integrity (Deloitte 2013 Global Report).

Outstanding value to markets and clients

Deloitte plays a significant role in helping both the financial markets and our member firm clients operate more effectively (Deloitte 2013 Global Report).

Commitment to each other

Deloitte works hard to maintain its culture of borderless collegiality and support its people (Deloitte 2013 Global Report).

Strength from cultural diversity

“Both member firm clients and our people benefit from multidimensional thinking. Bringing together individuals of different backgrounds, cultures, and thinking styles help clients rise above complex business challenges, and enables our people to develop into better professionals and leaders” (Deloitte 2013 Global Report).

③ Current Strategy

Deloitte's current strategy is growth through acquisition. Deloitte wants to expand their business through acquiring companies that could help improve its consulting capability in strategy and operations and IT related issues. Also, Deloitte wants to make sure that the acquisitions meet certain criteria, such as leveraging its services, aligning with the company culture and value, and adhering to Deloitte's independence guidelines (Growth through Acquisition).

(4) Major issues

Firstly, Deloitte has acquired many companies as a strategy of growth, but not all companies' cultures and values have been well integrated. Also, it didn't fully utilize the resources from the acquired companies.

Also, there are gaps between the services provided by Deloitte and Deloitte grow too fast by merging and acquisition, so it is hard for Deloitte to achieve synergy. So Deloitte has the risk of brand dilution and reputation contagion if the newly acquired services don't reach the same service level of Deloitte's traditional service with core competencies and expertise (Tadros).

Thirdly, Deloitte's member firms are legally separated, so the firms are not so globally connected, and the services provided by different member firms are not connected well (What Are the Biggest Challenges Facing Deloitte and How Are They Overcome).

Lastly, SEC's new requirement for public companies and the emerging new technology might require more investment in professional training.

2.Situation Analysis

(1)Business Model

Deloitte's value propositions include accessibility, innovation, and brand. It means that Deloitte creates availability to the clients so that they have a wide range of options, strongly emphasizes creating innovative solutions for the clients, and as one of the "big four," the brand of Deloitte provides assurance for the quality of its services.

Deloitte's revenue stream is simple. It charges fees for designing and developing problem-solving services for the customers, and the prices vary depending on different types of services and clients (Careers at Deloitte). Deloitte's 2017 global revenue is \$38.8billion, and if divided by business, 35.8% came from audit and risk advisory, 36.9% came from consulting, 8.8% came from financial advisory, and 18.8% came from tax (Revenue of Deloitte Worldwide from 2006 to 2017 by Service Line).

(2)Value Chain

Deloitte's major strategic activities are growth through acquisitions and utilizing its multifaceted professionals with diverse skills and backgrounds to provide excellent service to its clients.

The most important resources for Deloitte are the human resources, the relationships with customers and a wide range of connection with partners. The human resources include consultants, accounting professionals, and other professional services personnel with deep industry expertise and diverse background. Deloitte also maintains business alliances with over 45 leading firms, such as AT&T, BMC, Dell, IBM, Informatica, Kira, NetSuite, and Salesforce, and jointly develops solutions and services to benefit mutual clients. It also operates the Innovation Partnership Program to learn from entrepreneurs, technologists, innovators, and business strategists of Silicon Valley and come up with disruptive solutions. Major Cost Components for Deloitte are the cost of services (the dominant cost component) and other expenses such as sales& marketing and R&D expenses (Careers at Deloitte).

(3) External Analysis

① PEST Analysis

Technology

New technology such as drones, AI, computer-assisted auditing tools, and other data analytic tools greatly helped the auditing process and improved the consulting service because these tools help professionals better extract and analyze the data. However, in return, Deloitte also need to invest in training the employees so that they can utilize the technologies.

Also, new technology such as bitcoin and blockchain would also influence Deloitte's business. Not many professionals know clearly about bitcoin and blockchain so that the training might be a significant investment.

② Industry environment

SEC and PCAOB have always been strict about the independence guideline, which means that the audit firms cannot provide consulting and other services to their audit clients. So this requirement largely restricted the company's expanding their business because the consulting services have grown more and more critical.

SEC also require audit firms to give out opinion on the going-concern issue. Going concern issue means whether the company will continue operation in later years. And auditors are responsible for the opinion they give out. If a client went bankrupt after the audit report issued, the audit firm might be sued for not giving a correct going concern opinion. So this requirement will increase Deloitte's risk of financial and reputational loss.

XBRL, know as the eXtensible Business Reporting Language, is hard to learn, and even the professionals in big four hardly know how to use it. SEC has required public traded companies to issue the XBRL report in addition to the traditional financial reports. Also, the audit of XBRL report has not been required yet, but analysts and investors are eager to have the audit requirement for the XBRL report. So there is a significant possibility for the XBRL audit talents need in the future.

③ Competitors

Deloitte is the largest professional services network, and it provides services in many industries, so it has a multitude of competitors, given the breadth and depth of their services and entities globally. After combining the public accounting area and the consulting area, the biggest competitors are PWC, E&Y, KPMG, McKinsey & Company, Boston Consulting Group, Accenture, IBM, Microsoft, Booz Allen Hamilton. These competitors are all strong in digital and technology the client demands more tech-related services (The 10 Largest Consulting Firms in the World).

PWC, E&Y, KPMG are the top three competitors of Deloitte because they are all named "big four," provide similar services including audit, tax, and consulting and other services, and they earned similar annual revenues. PWC focused more on auditing field and has been ranked the number one audit firm in the industry. Deloitte is ranked number two public accounting firm. Deloitte's audit practice is 40% smaller than PwC's, and consulting is its biggest service line. Also, Deloitte was the only Big 4 firm that retains the full consulting capability following the Enron crisis, and it keeps acquiring technology firms to enhance its consulting services (Big 4 Accounting Firms). So Deloitte have been most competitive

among the big four.

McKinsey & Company, Boston Consulting Group, Accenture compete with Deloitte only in consulting area. They are the traditional consulting firms and have strong brand reputations for consulting service.

Also, lots of national and local accounting firms are competing with Deloitte for accounting services.

④ Porter's Five Forces

I. Threat of new entrants--Median

The barrier to entering the public accounting industry is low because setting up an accounting firm only need the partner to have a CPA license. But it is hard for new entrants to compete with Deloitte. So the Threat of new entrants would be a median level.

II. Threat of substitutes--High

Just as the competitor part revealed, there are lots of Competitors that can take the place of Deloitte. Therefore, the Threat of substitutes is high.

III. Bargaining power of customers--Median

The SEC required the registered public traded company to be audited, so the large and medium public companies have to obtain audit services from public accounting firms. The public traded company must hire an audit firm with a good reputation to let shareholders, investors, and creditors know that their financial situation is healthy. Also, consulting services have been more and more critical in all aspects of the company. So, as one of the big four, the Bargaining power of large and medium customers are medium.

IV. Bargaining power of suppliers--High

The importance of technology has increased continuously in both accounting and consulting field. So the bargaining power of software vendors would be high because it is time-consuming and costly to switch the software and re-train the employees. So the Bargaining power of suppliers is high.

V. Industry rivalry--High

Considering the high Threat of substitutes, Medium Bargaining power of customers, high Bargaining power of suppliers, and median Threat of new entrants, the Industry rivalry would be high.

⑤ Current Competitive Strategy

Deloitte's current strategy is growth through acquisition and collaborates with great digital companies. So Deloitte differentiates itself from other big four by developing and utilizing the new technology and partnering with tech companies to update the software. Also, Deloitte was the only Big four firm that retains the full consulting capability following the Enron crisis, and it keeps acquiring technology firms to enhance its consulting services (Big 4 Accounting Firms). Therefore, Deloitte's consulting ranking is higher than other three of the big four. So Deloitte's competitive strategy is to focus more on consulting service than auditing service and strengthen its consulting capability by keeping acquiring electronic agencies.

(4) Internal Assessment

① Resources

Financial Situation

The capital contributed by the partners and principals makes up the majority of Deloitte's capital structure. The other portion of Deloitte's capital structure is long-term privately placed debt, which carries NAIC's highest designation (2017 Transparency Report | Deloitte US, 19).

Deloitte's 2017 global revenue is \$38.8 billion, which increased 7.1% compared to 2016 (Global Report Downloads | Deloitte | Global Report, page 5). Deloitte achieves the growth in Risk and advisory by 12.9%, Consulting by 10.2%, Tax and legal by 6.6%, Financial advisory by 5.8%, audit and assurance by 1% (Smith).

Human Capital

Deloitte has 263,900 employees in 2017, which increased 8% from 2016. It includes 69,900 new hires, which increased 26% from 2016 (Global Report Downloads | Deloitte | Global Report, page 5). These professionals come from different countries and have different life experiences, viewpoints and skill sets.

② Competitive advantage

Deloitte's continuous growth in revenue and talents, and it audits 82% of the Fortune 500 companies (Global Report Downloads | Deloitte | Global Report), showcase that Deloitte has a competitive advantage.

Its core competencies include the brand/reputation of Deloitte as one of the "big four," huge human capital of diverse professionals to deal with various kinds of clients globally, the good relationship with lots of alliances, and its capability in using technology to advance its solution for their clients. Also, Deloitte develops its distinctive competencies by investing to improve its professionals and acquiring and partnering with digital agencies.

It invested much in Deloitte University including six facilities, located on three continents, and has more than 65,000 attendees from more than 80 countries. There are 2469 Partners, principals, and directors who led the Deloitte University programs, and more than 3.6 million e-learning courses have been completed (Global Report Downloads | Deloitte | Global Report, page 34).

Deloitte made 21 strategic acquisitions to enhance its analytics, cyber and digital capabilities. It also collaborates with great digital companies such as Amazon, Web Services, Facebook, Hewlett Packard Enterprise, Oracle and SAP. This collaboration strengthens Deloitte's capabilities in digital and business transformation, and thus help Deloitte better serve its clients. What's more, Deloitte not only allies with these company but also be makes its alliances become its clients. So when these alliances face challenges, Deloitte is the first service company they look to for solutions (Global Report Downloads | Deloitte | Global Report, page 20).

③ Organization / Situation Fit

Deloitte's strength in highly skilled professionals and the technical capacity fits the opportunity to have new revenue stream by delivering new services.

④ Leader / Situation Fit

Punit is the CEO of Deloitte Global since June 2015, and he has been working for Deloitte organization for 31 years and serving as many leadership roles. For instance, when he was the CEO of Deloitte Consulting LLP, and the company experienced significant growth to become one of the largest consulting firms even when there is an ongoing recession.

Beside taking charge of Deloitte, Punit is the chairman of United Way Worldwide, vice chairman of U.S.-India Business Council, and a member of the board of director of Japan Society; he also founded the Lincoln Center India Advisory Council. He was also awarded 2012, 2013 and 2014 “Directorship 100” by National Association of Corporate Directors.

In conclusion, Punit has worked with a variety of issues, and his clients included large multinational organizations in many industries such as energy, utilities, and technology. Also, Punit was born and grew up in India. He moved to the United States when he attended Willamette University and earned a master's degree in management (Punit Renjen | Deloitte Global CEO).

Punit's experience with diverse cultural and different industries make him a good fit for the global giant, Deloitte, which emphasize the tremendous variety of skills and backgrounds brought by multifaceted professionals.

(5)SWOT Analysis

Strength

- Highly skilled workforce. Deloitte provide excellent training and learning program for its employee. Also, the professionals who have a variety of skills and backgrounds provide excellent service to the customers from all over the world.
- Deloitte is good at using technology to enhance their services. Deloitte's strategic acquisitions and partnership with top digital companies strengthens its analytics, cyber and digital capabilities
- Deloitte has built expertise in entering the new markets and building new revenue stream for Deloitte.
- Deloitte has high customer satisfaction and good relationship with its clients. Also, Deloitte's keeping networking makes more companies turn to Deloitte.
- Brand Reputation. As one of the “big four” accounting firms, Deloitte has the good reputation to gain prospective customers, investor and shareholder's trust.

Weakness

- Deloitte has acquired many companies as a strategy of growth, but not all companies' cultures and values have been well integrated. Also, it didn't fully utilize the resources from the acquired companies.
- There are gaps between the services provided by Deloitte and Deloitte grow too fast by merging and acquisition, so it is hard for Deloitte to achieve synergy. So Deloitte has the risk of brand dilution and reputation contagion if the newly acquired services don't achieve the same service level of Deloitte's traditional service with core competencies and expertise (Tadros).
- Unlike other global companies, Deloitte's member firms are legally separated, so the firms are not so globally connected, and the services provided by different member firms are not connected well (What Are the Biggest Challenges Facing Deloitte and How Are

They Overcome).

Opportunities

- New technology helps automated the auditing process and data extraction process so that the professionals in accounting industry can reduce lots of manual work. So Deloitte can utilize the economies of scale and even accept more clients, especially the small or start-up companies.
- The SEC has required the public traded companies to issue the XBRL report in addition to the traditional financial reports. XBRL is hard to learn and easy to make mistakes on it. Analysis and investors are eager to have the audit requirement for the XBRL report, thus, in the future, the audit of XBRL report might be required. It might be another revenue stream for Deloitte.

Threat

- SEC and PCAOB have always been strict about the independence guideline, which means that the audit firms cannot provide consulting and other services to their audit clients. So this requirement largely restricted the company's expanding their business because the consulting services have grown more and more important.
- SEC also require audit firms to give out opinion on the going-concern issue. If a client went bankrupt after the audit report issued, the audit firm might be sued for not giving a correct going concern opinion. It will increase Deloitte's risk of financial and reputation loss.
- New technology such as new technology such as bitcoin and blockchain would also influence Deloitte's business. Not many professionals know clearly about bitcoin and blockchain. Also, only few accounting professionals know how to use and audit XBRL so that the training might be a big investment.
- Deloitte has lots of competitors.

3.Strategy Goals / Evaluation Criteria

(1)Strategic Goals:

① The Enterprise Strategy:

It is still the same as current Deloitte's vision: Excel in the services it provided.

② The Inter-Organization Strategy:

Partner with the Deloitte's current alliances and try to develop them to be Deloitte's clients

③ The Corporate Strategy:

Staying in the business that Deloitte has right now, stop entering into new business.

④ The Business Unit Strategy:

Slowing down the paces of merging and acquisition with other digital companies, and contributing the most effort to integrating the culture and value.

Invest more in professional training to prepare the professionals to work with new technology and requirements such as XBRL, bitcoin and blockchain.

⑤ Operational strategy

The finance department should figure out how to fund the investment in training. HR department should figure out how to better integrate the newly acquired company with Deloitte's value, as well as link the member firms' culture and value to achieve synergy.

(2) Evaluation criteria

- ① The ranking of each separate service such as Consulting and Tax should improve. Also, the ranking of Deloitte's brand should maintain where it is now (number 59) or be better. And the client satisfaction should at least sustain at the same level of 2017.
- ② The ROI of the newly acquired department should increase, and the culture and value should be integrated. Employee questionnaire can test the level of integration.
- ③ The different member firms should perform the same business culture and values. Employee questionnaire can test this.
- ④ The professional should be prepared for the new environment and new technologies. At least, the professionals should understand what XBRL, bitcoin, and blockchain are. And they should know how to utilize AI, Computer-assisted auditing tools, or other technologies to automated some manual work, and thus save cost for Deloitte.

4. Strategy Alternatives

(1) Alternatives

① Alternative 1

The member firms located near can merged together to offer a more connected service. For example, the firms in East Europe can be merged to be one firm.

Also, Deloitte Global can rotate the partners to different firms to learn different solutions and create innovative solutions for the clients. Or, Deloitte could hire international students and send them to the member firms located in their hometown after three to five years, so that each member firms can gain experiences from each other, as well as strengthen the communication with different member firms.

Also, the partner and international students can be sent out to new markets in different countries, so that they can help direct the new firm goes on the right track.

② Alternative 2

To integrate the acquired companies, Deloitte can assign a group of professionals or IT specialists who have worked in Deloitte for a long time, and peer them up. One experienced Deloitte professional may be responsible for five or six new employees. These professionals can communicate and lead the new employees to understand Deloitte culture and values by taking them to Deloitte Event and Community services.

③ Alternative 3

For new technology, Deloitte may want to hold more workshops or add more relevant courses to Deloitte University, so that the professionals would have the opportunity to learn them. Also, Deloitte may give more incentives to simulate the use of accounting related technologies.

(2) Evaluate Strategy Alternatives

① Alternative 1

The member firms would be linked together, and provide the more connected services to the clients. Also, these communication would inspire the creativity and innovation when professionals have diverse backgrounds and experiences. With the guidance of experienced partners, the new market would be on the right tract faster, and thus increase Deloitte's brand

value.

The local partners might not want to relocate to different countries, but the international students might be more likely to do such rotation. If the firm would promise to bring back the partner after three to five years, the partner might be more willing to go.

The outcome of better synergy and more innovation matches with the Weakness in SWOT analysis and the Business Unit Strategy.

② **Alternative 2**

The professionals' peers would make the acquired company employees better fit into Deloitte's culture and values. Also, it might be easier to find out the resources we previously didn't find out with the accompany of the new employees.

There might not be enough professionals or IT specialist to peer up. And the professionals might work overload for the peer assignment. However, even if only a few professionals or IT specialists do the task, it would help accelerate the pace of integration. It matches with the Weakness in SWOT analysis and the Business Unit Strategy.

③ **Alternative 3**

The training will make the professionals better prepared for new SEC requirement and the emerging new technology. Also, many professional didn't utilize the latest techniques because they are resisting to the new thing which is hard to understand and requires them to spend time and money. Thus, the incentives would be essential to motivate the professional to learn new techniques, which will excel the service Deloitte provided for its clients.

It matches with the Threat in SWOT analysis and the Business Unit Strategy and The Enterprise Strategy.

5.Recommendations

(1)Recommended Strategy Decisions

Deloitte should peer up the acquired company employees with Deloitte professionals or IT specialist to better fit them into Deloitte's culture and values.

Also, Deloitte needs to train the professionals to better prepared for new SEC requirement and the emerging new technology. Moreover, Deloitte can provide incentives to motivate the professional to learn new techniques

(2) Strategy at each appropriate level:

① **The Enterprise Strategy:**

It is still the same as current Deloitte's vision: Excel in the services it provided.

② **The Inter-Organization Strategy:**

Partner with the Deloitte's current alliances and try to develop them to be Deloitte's clients

③ **The Corporate Strategy:**

Staying in the business that Deloitte has right now, stop entering into new business.

④ **The Business Unit Strategy:**

Slowing down the paces of merging and acquisition with other digital companies, and contributing the most effort to integrating the culture and value.

Invest more in professional training to prepare the professionals to work with new technology and requirements such as XBRL, bitcoin and blockchain.

⑤ **Operational strategy**

The finance department should figure out how to fund the investment in training. HR department should figure out how to better integrate the newly acquired company with Deloitte's value to achieve synergy.

(3)Justification:

The first alternative might not be so feasible because it might be hard to find professionals to relocate because the experienced professionals usually have families, and it the language barrier is a big issue.

For alternative two, it would be feasible to send professionals to peer up within the same firm. Also, it might be easier to find out the resources we previously didn't find out with the accompany of the new employees. Deloitte has acquired 21 companies in 2017, so the integration is a big issue (Global Report Downloads | Deloitte | Global Report, page21). Even if only a few professionals or IT specialists could perform the task, it would help accelerate the pace of integration. It matches with the Weakness in SWOT analysis and the Business Unit Strategy to improve synergy.

Also, training the professor might be more cost-effective than the first alternative. There already has been sufficient training resources. So with some incentives, the professional might be more willing and capable of utilize the new techniques and makes Deloitte's strength in technology even better. This will excel the service Deloitte provided for its clients, so it matches with the Threat in SWOT analysis, the Business Unit Strategy and The Enterprise Strategy of excelling the services.

6.Implementation Plan

Deloitte should first do an employee survey for the former employees of the acquired companies. Also, they should send out managers to observe the situation of these employees. Then assign the experienced professionals and IT specialist to the offices where the cultures and values are not integrated well. The assignment of professionals should be implemented within three months. And the peer up event should be about three to six month. Among the peering up, the company can hold some Deloitte special events to help these employees engage in the firm. After the peer up event ends, the firm should conduct a post peer up survey to see the effectiveness of this event. Then, the CEO of the company may decide whether there should be a rotation of the manager. After the implementation, Deloitte should be able to utilize the resources taken from the acquisition fully, and the company cultures and values performed by employees should be coherent.

After the peer up assignment ends, Deloitte could begin to motivate the professionals to get training for the new knowledge. The company may come up with the new policy requiring related professionals to get training on different topics. Also, the firm should hold some workshop to let more professional know the importance of the new techniques. After the training period of three to six month, the company should do a post-training survey and make inquiries about the usage of new technologies. Thus the company could determine the effectiveness of the training, and figure out how to modify the training policy for next time's training.

7.Contingency Plans

We might not have enough professionals to peer up, also, the effectiveness of each professional might vary. So, if there are not enough professional, we might start from some of the acquired companies, and keep modifying the peer up formats. Also, if peer up event is not effective after six months, we need to stop the event and figure out what went wrong. Is it because we send out the wrong personnel? Or Is it because the employee cannot get used to our culture? After finding the reason, we can start out next more connected services, such as change the peer or fire the employee who really can't fit into our culture and values.

Also, if the training program is not effective after one year, we should analyze and investigate to what extent the new techniques are used, and why they are not used as expected. If it is because the techniques are too hard to understand or apply, we might want to find a substitute or change the way of training. If it is because the professionals are resisted to new things, then we might need a new policy with appropriate incentives or punishment.

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