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An Expanded Program for '81

With the nation's businessmen and professionals literally inundated by invitations to attend seminars on a spectrum of subjects almost as broad as the imagination of man, why would one of the large public accounting firms decide the time was right to launch its own external education program?

"We established the Educational Services Department and began holding seminars last summer for several reasons," Bill Kuntz, Executive Office partner in charge of the department, said. "First, we identified a very real need on the part of industry for more training for internal auditors. Second, we recognized that we not only had a highly sophisticated and unique audit approach, but that it would be to the long-range benefit of our clients, others and ourselves to make this knowledge more widely available. To that end, our primary focus is to assist our personnel in serving our clients better by sharing with them the techniques developed in our professional practice."

The genesis of the Educational Services Department can be traced to the summer of 1978, when DH&S held its first AuditSCOPE seminar for forty-one auditing educators in Vail, Colorado. AuditSCOPE, an acronym for Audit System of Coordinated Objectives, Procedures and Evaluations, is a term used to describe our highly coordinated approach to auditing that had been evolving for more than fifty years. Although some elements of AuditSCOPE had been made known outside the firm earlier, the 1978 meeting in Vail marked the first time our overall approach was outlined to an outside audience.

"The firm had a great response from the educators who attended the seminar,"

Bill said, "and I believe it helped focus our thinking on the question of making larger segments of our expertise more generally accessible."

There were, of course, questions to be answered before decisions would be made. In February 1979 EO partners Bill Stewart and Bob Pivik convened a task force to study the feasibility and advisability of setting up a program of education for a fee. Bill Kuntz, then partner in charge of the Continuing Education Department at Executive Office, was named chairman of a group that included partners Bob Atwood, Bill Gerecke, Jule Phoenix, Ken Studdard and Charlie Walworth. The task force concluded that there was a real need on the part of business and industry for access to more and better training, especially in the field of internal auditing. The findings of the task force formed the basis for the present structure and operational philosophy of the Educational Services Department.

"We focused on internal auditing because it's an area of growing importance," Bill said. "We have the expertise, the methodology and the techniques that we developed, tested and refined — that we proved were effective and efficient. Simply put, we have the most useful system of its kind available to the internal auditor."

The firm views the seminar program as an extension of the services offered to clients. "The seminars are open to anyone, not just clients," Bill said. "Much of the rationale for the program was the emerging need for training of internal auditors because of their increasing responsibilities."

The Educational Services Department

draws on firmwide technical resources and on practice-office personnel to help with course development and instructing. Devoting full time to the effort are Bill Kuntz and Jo Dutcher, educational services coordinator. In addition to heading ESD, Bill remains involved in the activities of the Continuing Education Department as Dave Powell assumes his new role as partner in charge of the department.





(above)

Executive Office partners Bob Pivik (l.) and Bill Kuntz discuss plans for the Educational Services Department's expanded 1981 seminar program.

(left)

Bill Kuntz, partner in charge of the Educational Services Department, and Jo Dutcher, educational services coordinator, review some of the video techniques that are employed as part of the ESD's seminar program for internal auditors.



While the ESD's primary effort will be directed toward improving and expanding the seminar program, it will also be involved in two related projects. The first of these is what Jo Dutcher describes as a clearinghouse function.

"We have a very large number of our people giving presentations and writing articles. This material represents a tremendous resource for the firm. ESD will serve as a central clearinghouse for material that can be used in preparing external presentations. We want to help organize for all potential presentors the results of the work of others within the firm by facilitating the timely exchange among offices of outlines, handouts, visuals and other aids," she said.

"ESD circulates to all practice offices periodic lists of presentations, seminars and educational engagements conducted by members of the firm. A speaker planning to give a presentation on a listed subject is encouraged to request the appropriate information from us. We will send a copy of the material provided by the originating office the same day that the request is received. We want all our people to know what information and resources are available to them so that their presentations can be prepared more efficiently. In addition a centralized list tends to stimulate ideas in others."

The third major objective of the Educational Services Department, Bill Kuntz said, involves a general effort aimed at maintaining and enhancing the quality of all presentations given by the firm.

"We want to assist in maintaining a uniformity in the quality of presentations given at DH&S seminars. Presentations are important not only as a means of transferring knowledge and information, but as a medium by which the firm can demonstrate its professional capabilities. Every DH&S program should be identifiably DH&S by the high quality of the content and presentation. I want the Educational Services Department to help firm presentors achieve the best possible presentation."

Seminars held in Portland, Baltimore, Chicago and San Francisco last summer marked the beginning of the firm's pro-

gram. Because of the interest shown in the first four seminars, two more were held late in the year — in Los Angeles in November and in Miami in December. Last year's seminars were aimed at the entry-level internal auditor with about a year's actual work experience, although more experienced auditors also found the seminars valuable.

"A seminar with real value is fairly expensive to develop and then to present," Bill pointed out. "We have been averaging about twenty people at our seminars, a number we feel is close to the ideal."

The subjects covered in the internal audit seminar include the Foreign Corrupt Practices Act, internal accounting control, audit sampling, computers and auditing, interviewing skills, working paper organization, timesharing, and report writing. The seminars have been designed so that the most effective method or methods of presentation are used for each subject. In fact, there are some five different presentation techniques used during the seminar, Bill said, ranging from straightforward lecture to the use of video and related audiovisual elements.

One of the advantages of having an internal audit seminar staged by a large public accounting firm is that the firm is familiar with the on-the-job conditions under which participants will apply the acquired knowledge. The program provides not merely a simple transfer of information, but a transfer tailored to a very specific context — the work environment of the participant.

In order to enhance the seminar's effectiveness for the organization that sponsors each participant, the Educational Services Department introduced an unusual feature that has been well received. On the Thursday evening of each seminar, Jo Dutcher said, the firm schedules a reception and dinner for participants. Their supervisors are invited to attend. This gives corporate management the opportunity to talk to the DH&S people conducting the course and ask any questions they might have about the program.

The supervisors are also invited to attend a special session on Friday

morning designed to give them an overview of the week's activities. Finally, they are encouraged to sit in on the concluding session of the seminar program, which is devoted to report writing.

"Response from the supervisors has been most favorable," Jo said. "Their participation in these activities gives them excellent perspective on the areas covered in the five-day program."

As the Educational Services Department prepares itself for its second year of seminars, with plans for an expanded program, Bill Kuntz sees the department moving in two directions. One, he said, involves the overall program of meetings and seminars presented at the local and national levels by the firm, by practice offices and by specialized groups within the firm.

"I think the name of the department — educational services — literally represents our mandate in the broadest sense. There are a very large number of meetings and seminars sponsored by various DH&S elements during the year. These may be complimentary or for a fee, put on by a practice office or by a specialized industry group, designed for relatively local audiences or national in scope," Bill said. "I want the ESD to become an increasingly valuable resource for those within the firm who want to stage a meeting or seminar. Eventually I hope that we will be able to provide everything from basic advice to slides, graphics and other materials if needed. I think we'll be able to accomplish much more — to the benefit of those attending the presentations as well as to ourselves — with the highly coordinated approach we are planning."

The other major emphasis of the Educational Services Department, Bill pointed out, will be an expansion of our external education program begun in 1980. "The initial program on internal audit was successful for two reasons. First, we concentrated on an area in which we had special expertise, like the Control SET program, that not only is important to business but unavailable elsewhere. And second, we limited the seminars to those areas of our special expertise and took a practical, results-oriented approach to our overall presentation. We realize the importance of

ensuring that participants appreciate what might be called the basic overall philosophy of our approach, but we also believe that they benefit through hands-on, nuts-and-bolts instruction that truly results in a thorough understanding of the subjects covered.

"The format we've developed," Bill added, "is especially effective because it provides a most efficient vehicle for the transfer of knowledge. The topics we discuss are complex, and there must be provision for the asking of questions and the giving of answers, for being able to break a formal presentation briefly to expand on what might be a point of difficulty for one or more participants.

"We are holding the internal audit seminars again this year; there is still much demand and need for them. But we're looking into other topics and variations

of the format. We may be offering certain seminars in more concentrated three-day programs this year.

"We are committed to a solid program of education for a fee," Bill said. "There are questions to be answered, because this is still a new area. But there will be no change in our basic philosophy that our seminars must have value as a client service, that they must provide participants with an opportunity to learn things not available elsewhere, and that the subject matter be drawn from our expertise. We see these seminars as the ideal vehicle for achieving tangible benefits to ourselves, our clients and the profession. This is perhaps the one fact we must not lose sight of — the one fact we most certainly will not lose sight of — as we move into more advanced phases of programs under the Educational Services Department." ■

Joe Dutcher (l.), educational services coordinator, and Debbi Shapiro, coordinator of audiovisual services, study special videotape dealing with interview techniques for internal auditors. The tape, part of the Educational Services Department's seminar program, was produced at Executive Office by Debbi and the audiovisual group.

