Implementing Team-based learning (“TBL”) to provide continuing professional education for practicing accountants.

**Brian O’Dwyer, Commercial Founder and Executive Chairman, CognaLearn**

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**INTRODUCTION**

- The author was approached by a partner from a big four accounting firm about using Team-based learning (“TBL”) to provide training to practicing accountants. The accounting firm requires each accountant to complete 40 hours of continuing professional education per year.
- The accounting firm selected a 3.5% Standard 36 (“FRS 36”) which covers impairment valuation.
- The accounting firm had a set of existing materials which could be adopted to TBL format which included:
  - Learning objectives
  - Pre-work (accounting firm training presentation and the full text of the specific accounting standard)
  - Review questions
  - Review cases
- The author and KPMG spent about 20 hours over a three-week period to adopt the existing lecture style materials. The existing materials had multiple choice questions and cases.
- The training was planned with an overview of TBL and why FRS 36 was important to KPMG. It was intended that an Individual Readiness Assurance Test (“IRAT”), Team Readiness Assurance Test (“TRAT”), Clarification Session and Application exercises would follow the overview.
- The training was conducted as planned. However, the Clarification Session after the TRAT took longer than planned and the intended 90-minute lecture evolved into a two-hour lecture. There was insufficient time to conduct the application exercises.

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**METHOD**

- The author and KPMG spent about 20 hours over a three-week period to adopt the existing lecture style materials. The existing materials had multiple choice questions and cases.
- The training was planned with an overview of TBL and why FRS 36 was important to KPMG. It was intended that an Individual Readiness Assurance Test (“IRAT”), Team Readiness Assurance Test (“TRAT”), Clarification Session and Application exercises would follow the overview.
- After the TRAT, teams were asked to reflect on their performance and identity questions that required clarification. Teams that didn’t request clarification were asked to provide an explanation to teams that requested clarification.
- At the end of the training, the 53 learners were given a feedback survey using a five-point Likert scale.

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**RESULTS**

- **Learning Objectives:** From a learning objectives perspective, 85% of participants reported that the five learning objectives for the training had been met.
- **TBL Format:** Learner survey results showed 94% of learners felt that the TBL approach was effective and 98% were interested in other training events with TBL.
- **Deviation From Planned Agenda:** During the training session, the IRAT and TRAT were conducted as planned. However, the Clarification Session after the TRAT took longer than planned and the intended 90-minute lecture evolved into a two-hour lecture. There was insufficient time to conduct the application exercises.

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**DISCUSSION**

- **TBL can be an effective way to train practicing accountants.** Even with only using some elements of TBL, (IRAT, TRAT and Clarification) the participants perception of the session and the accomplishment of learning objectives was positive.
- **However, more detailed work would be done to understand the impact of the training on learner knowledge, learner behavior and return on investment (level two, three and four of the Kirkpatrick framework for training evaluation).**

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**CONCLUSION**

- TBL can be an effective way to train practicing accountants. Even with only using some elements of TBL, (IRAT, TRAT and Clarification) the participants perception of the session and the accomplishment of learning objectives was positive.
- However, more detailed work would be done to understand the impact of the training on learner knowledge, learner behavior and return on investment (level two, three and four of the Kirkpatrick framework for training evaluation).

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**AUTHOR**

Brian O’Dwyer is a Team-based learning (“TBL”) educator, enthusiast and innovator. He teaches Aeronautical Science for Management, Aviation Management and Airport Administration & Finance at Embry-Riddle Aeronautical University in Singapore. He has presented at 28 conferences and workshops on TBL and education technology in Asia, Australia, Latin America and the United States. He worked with a team from Duke-NUS Medical School (“Duke- NUS”) to create www.intedashboard.com specifically for TBL. Previously, he was an Entrepreneur-in-Residence, Learning Technologies at Duke-NUS, CEO of Axxis&Learn Skywest Airlines, a Credit Suisse investment banker and an A.T. Kearney management consultant. He has a BS from Columbia and an MBA from Duke. Email: brian@erau.edu