



# Adaptive learning in action

LBMC develops  
think-on-your-feet  
skills to compete.

**John Dunavan**, director of learning and development at LBMC, talks about how his firm is adapting its educational strategies to become future-ready and the role an online university plays in reaching that goal.

**LBMC**

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## John, can you describe your role and what you hope to accomplish?

My goal is to help LBMC become a 21<sup>st</sup> century learning organization, using 21<sup>st</sup> century tools and techniques to more effectively meet the needs of the organization. This involves a lot of the skills people need to be entrepreneurial, such as critical thinking, adaptability, complex communication skills and systems thinking.

But none of these skills are being taught within classrooms. Someone who can score beautifully on their exams can't necessarily go in and have a conversation that involves discovery and learning about the needs of a client.

CPAs need two different levels of expertise. Routine expertise, which is the foundational knowledge they teach in college, along with all the rules and regulations CPAs need for the job. Then there's adaptive expertise, developing the skills and critical thinking needed to apply all of this routine knowledge to novel circumstances.

## Can you give an example of applying adaptive expertise?

Our customers' needs are perpetually changing. They operate in an environment of changing technology, regulation and growing competition. As a firm, we're dedicated to better understanding our customers. That means helping our team to proactively work with customers to recognize and communicate solutions.

For example, when you're in a particular situation with a client, what do you think is going on in that individual's head? What are the problems you think they're seeing? What problems do you anticipate they will have? What do they mean by what they are telling you, and what they are not telling you? The non-linear thinking involved in adaptive expertise helps you decode all that, so you can be more effective at customer service.

Not all firms see the value of evolving, and that puts them at risk of becoming obsolete.

## How has your firm's university helped develop those skills?

We built a home for all of the content people learn on the job, including user guides, cheat sheets and presentations. We also have resource libraries, including one for the AICPA, which allows us to house links to actual physical documents and formal courses.

Since the challenge in any adaptive learning activity is building context, we've created very granular departments that look at particular tasks, and the roles and responsibilities involved. Within that context, we've been able to infuse very strategic learning opportunities.

For example, we provide interactive timelines — workflows turned into graphics people can use to map out their tasks — to understand how an engagement letter turns into a tax return or how an audit turns into a report. We use that to walk people through the entire process, including the decision points and discovery opportunities within each step.

Since the university is a living, breathing thing on our intranet, we've also been able to develop virtual mentorships, highly interactive conversations between experts and learners in an online forum. If people have a challenge and need help getting through a sea of information, they have an expert resource to go to for solving that problem.

## How will you keep all that content up to date?

I recruited an individual who straddles the fence between our marketing and our learning and development teams. They touch base with each of the different departments across the firm to gather information on the learning challenges. We have a formal process of documenting an initiative from concept to delivery implementation, then re-versioning. That becomes a steady cadence, with monthly meetings, including key leaders and project team members across those departments.

### About LBMC

Founded in 1984, LBMC is among the fastest growing professional services firms in Tennessee. Employing more than 600 employees across three offices in Nashville, Knoxville and Chattanooga, they offer a one-stop shop for clients seeking tax, audit, consulting and advisory services, human resources, staffing, investing and technology. LBMC prides itself on customizing services to meet client needs. For more information, call **615.377.4600** or email **[info@LBMC.com](mailto:info@LBMC.com)**.

## What role does the AICPA play in your learning program?

In my job, I need trusted partners who understand the market — partners who seek, digest and re-purpose knowledge in a fashion that's useful to my audiences, no matter where they are in their careers.

The AICPA offers many tiers of learning, from foundational to highly adaptive, and content within each of the tiers. There's something for people who are new to the industry, as well as people who need to develop particular skills, or to become highly proficient in a specialty area. The AICPA brings value to each of those tiers, which is tremendously helpful to me.

I've been on the content side of the business before, so I understand the hundreds of thousands of hours that go into documenting your expertise. That can't be undersold, because it is an enormously time-consuming activity.

For any learning program to work, you also need to have a recognized source of expertise to identify what's going to be important. In many ways, AICPA has been our touchstone, a North Star to show us what we want to drive people toward.

## What feedback have you received thus far about the university?

We just went live six months ago. Since then, we've been building foundational content and bringing other departments online. Of our nine business units, four are live, and the remaining should be within the next six months. We've also built curriculum for new employee orientation, as well as leadership development.

Employees consider it a great resource, a way to take charge of their educational experience. And leadership saw value to approve the investment and recently highlighted it at a board meeting calling it our one-stop shop for knowledge and experience.

## How will you continue to measure your success?

We're creating a web tool with a few survey questions, color-coded performance indicators and a comment field. We map those questions to our core competencies and our skills development and will present them as part of the annual performance reviews.

For example, how effectively do you communicate with your customers, internally or externally? How effectively do you respond to this or that type of customer challenge? Do you think out of the box effectively?

## What advice or best practice approaches would you share with other firms when it comes to this type of training?

It's time consuming and expensive to start, but once you get going, you'll never look back. It's a very intuitive learning model, so close to how effective performers would be mentoring and sharing knowledge with people in their firms now, if they had the time.

It doesn't have to be expensive or technology enabled, but it does require discipline and a little bit of letting go. You've got a great resource in the AICPA, so the advice I would give to people is to take heart. It's more of a cognitive challenge than anything else to get moving. The audience will be grateful, they'll see results very quickly, and it will be much more effective both for the learners and the experts within your firm.

## What are your future plans?

I really wanted to build the university in a model that could be easily transferred to other organizations, to work with strategic partners to offer something of ongoing value to the industry. So, I see this as an opportunity to work with the AICPA and other leaders to create a resource that's available to very large audiences, saving them the time and hardship of building it from scratch. Stay tuned!

For more information about **AICPA learning solutions**, please call **800.634.6780, option 1**, or email [AICPALearning@aicpa.org](mailto:AICPALearning@aicpa.org).



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