



Instructional Design Approach for Critical Thinking and Systemic Skill Development

Using a different approach to design requirements discovery

September 2015

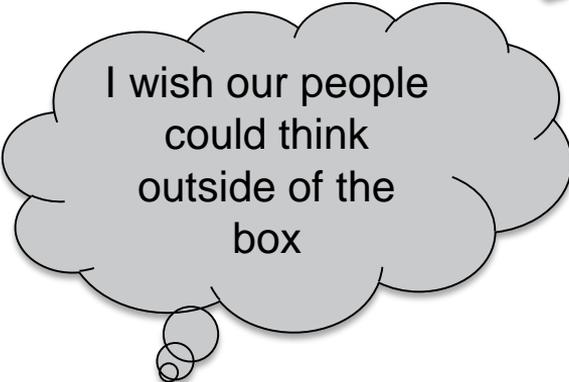
Are you hearing this?

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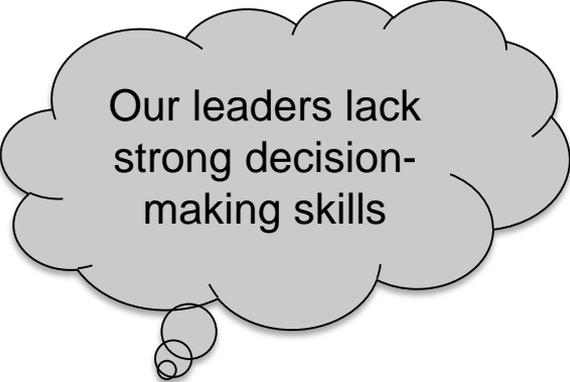
Our people
don't have
business sense

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Our people are
technically
confident, but
strategically
challenged

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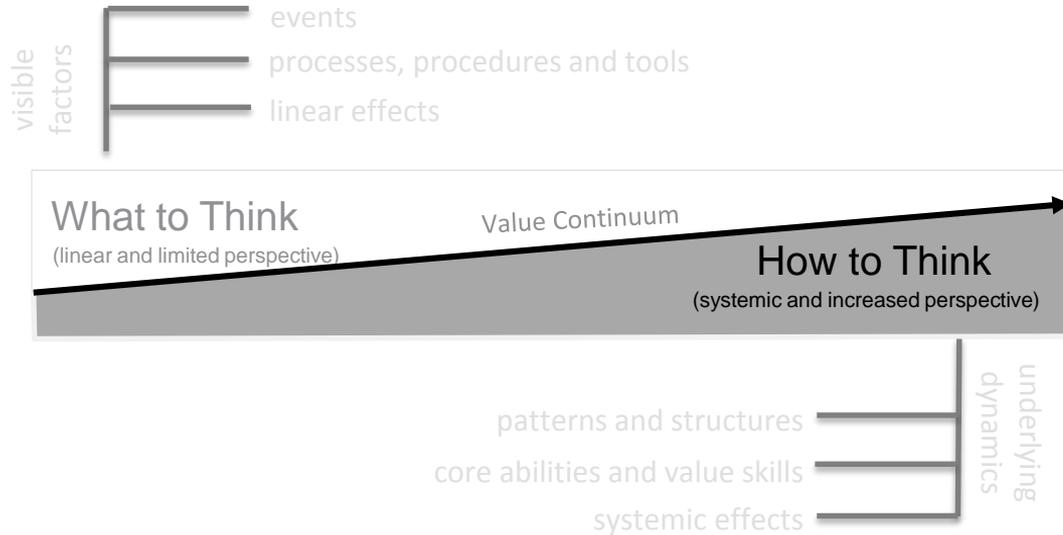
I wish our people
could think
outside of the
box

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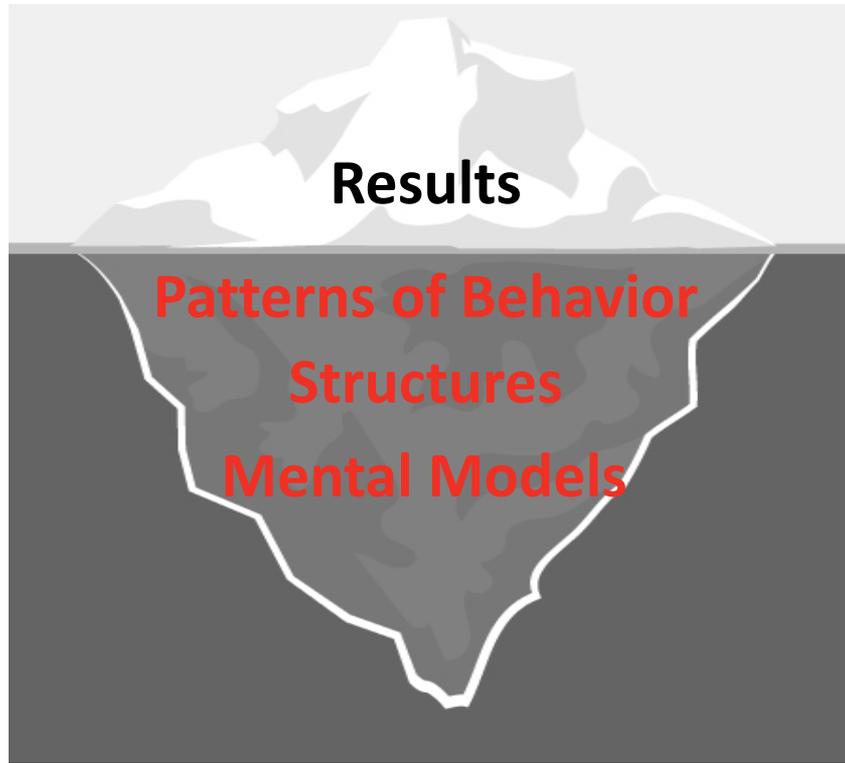
Our leaders lack
strong decision-
making skills

Changing Requirements for Learning

Most organizations focus on teaching the “What to Think” for content. A world-class curriculum begins building “How to Think” skills for critical thinking early in a professional’s tenure and continues to build “How to Think” skills as the professional increases the value he or she provides the organization.



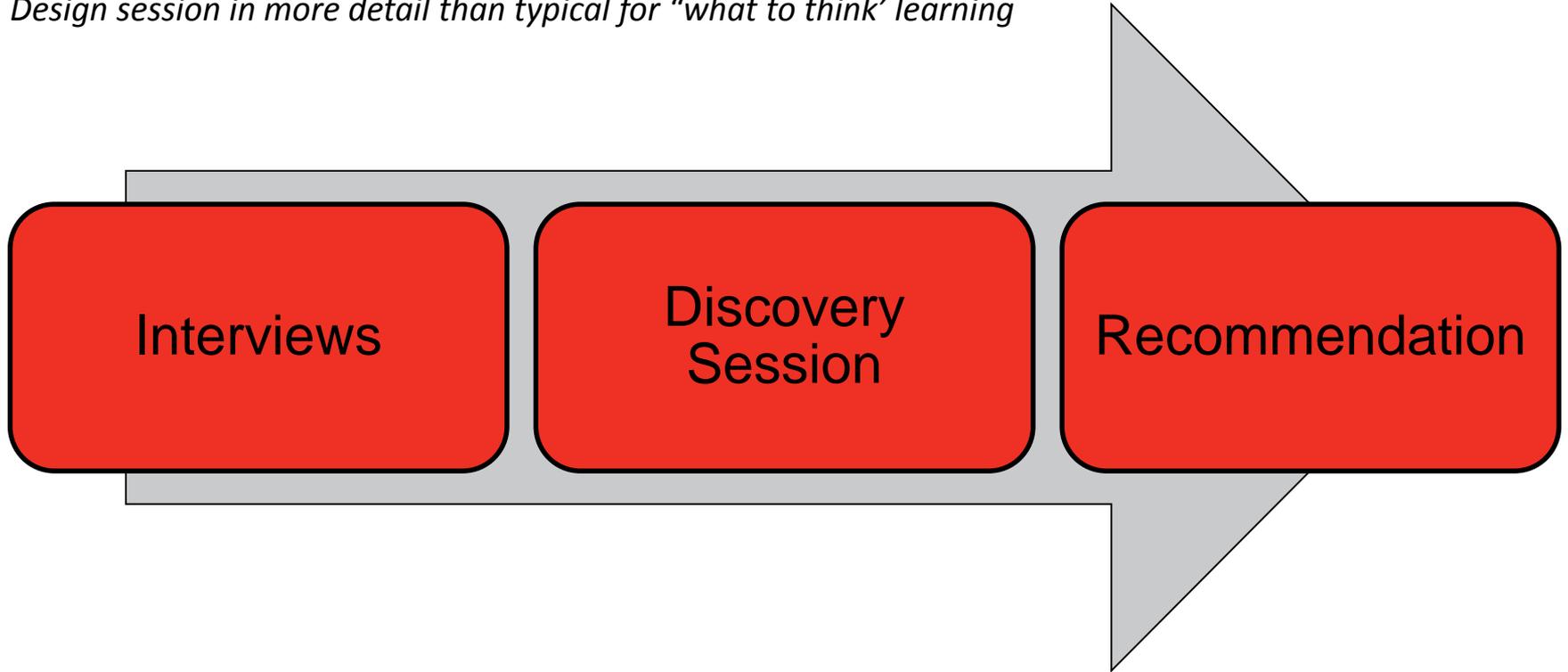
Building Sustainable Development



- ▶ *A common pitfall in developing learning programs is to teach “tasks” in hopes of increasing business results. While focusing on results is good, studies have shown that task completion alone, is not sustainable for long-term personal development.*
- ▶ *To be sustainable and applicable back on the job, learning must address shifts in behavior through a behavior matrix — and then deeper into what business structures may need to change to support the ideal behavior.*
- ▶ *Finally, we explored learner perceptions called mental models and also balance points that highlight decisions learners are faced with that impact their success in their role.*

The Journey

The learning strategy for “how to think” learning is identified prior to the Design session in more detail than typical for “what to think” learning



Interviews help Determine Themes

Required skills

- Tax technical — what and why
- Project management
- Managing others
- Highly effective and efficient
- Technology use

Required critical thinking

- Big picture
- Engagement economics
- Improvement
- Impact of communication

Change in self-perception

- Self-learner
- Own career
- Ask questions
- Self-directed

User Personas Defined

Undergraduate Degree

Attributes

- ▶ Minimal to no tax experience
- ▶ High performers (high GPA)
- ▶ 21–23 years old/culturally neutral
- ▶ Majority female
- ▶ Tech savvy
- ▶ Very busy while at Learning Week

Goals

- ▶ **Majority seek a diversified experience**
- ▶ Want a mix of technical knowledge and other development
- ▶ Equipped to decide on their specialization

Design Implications

- ▶ **Required number of hours across four subservice lines**
- ▶ Seeking technology in learning/training
- ▶ Want to take training to develop soft skills
- ▶ Core classes for everyone → being able to choose electives in addition to core classes

Advanced Education

Attributes

- ▶ JD (treated as undergrad persona)
- ▶ MST/LL.M
- ▶ Older in age → maturity
- ▶ More advanced critical thinking skills

Goals

- ▶ **Existing expectation of specialization → may resist the diversified model**
- ▶ Expect higher pay and greater responsibility

Design Implications

- ▶ **Want the option to take more advanced curriculum/electives**
- ▶ Ability to opt out of certain classes through pretesting or based on work experience
- ▶ Not receiving the full experience due to resistance to model
- ▶ JD/LLM need CLE credits in addition to existing training

Sector Specific (WAM and RE)

Attributes

- ▶ One to two year of experience
- ▶ Primarily accounting majors, some finance
- ▶ 22–25 years old
- ▶ US and international students (20%)

Goals

- ▶ **Understand industry and technical issues for certain industries only**
- ▶ Project management for large engagements
- ▶ Leadership still maintains the goal of developing well-rounded professionals

Design Implications

- ▶ **Combined classes for consistent content versus self-selected**
- ▶ Need to balance number of education hours versus utilization targets/production goals
- ▶ Cost of additional training that is sector focused
- ▶ Teaching something that they may never apply

Mental Model Shifts

Sustainable development for professionals means digging below “content requirements” and understanding what shifts the professional needs to make from the current state to the future state of their mindset and skills.

From:

To:

I am being coached, and I focus on developing myself.

I can coach and focus on developing others.

My role is to complete a task accurately. I am told what to do.

I understand the big picture of the project, related to risk, financials and compliance. I “own” the work and anticipate what needs to be done.

I communicate to leadership when work is done.

I can communicate impacts to scheduling or scope on larger engagements.

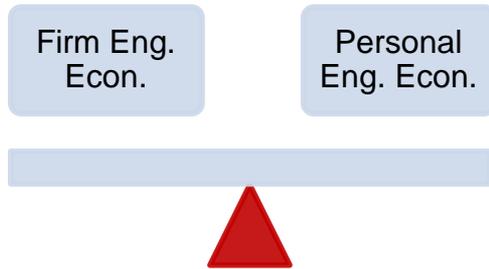
Behavioral Matrix

A behavioral matrix defines, for a given set of skills, what is the increasing level of complexity/competency for that skill.

	Emerging	Maturing	Leading
People	<ul style="list-style-type: none">• Positive attitude• Open minded — welcoming any rotation/opportunity• Open to feedback• Becoming aware of special committees and groups• Assigned peer advisor	<ul style="list-style-type: none">• Demonstrating positive attitude w/ others• Understanding and embracing the DSG model• Actively seeking feedback• Joining special committees and groups• Peer advising/coaching on your own (being approachable)	<ul style="list-style-type: none">• Helping others to be more positive• Actively seeking diverse opportunities through your network• Giving honest and appropriate feedback• Actively recruiting for special committees and groups• Proactively coaching
Operational Excellence	<ul style="list-style-type: none">• Basic understanding of Excel• Knowledge of existing firm technologies• Aware of budget and engagement economics	<ul style="list-style-type: none">• Learning how to use Excel in order to be efficient on engagements• Understanding how to use tools effectively• Communicating actual hours and status on budget	<ul style="list-style-type: none">• Lead coaching sessions on Excel tips/tricks• Make connections between technologies and coaching others• Billing and managing the margin/budget to actual

Balance Points

Balance points are those decisions or opposing priorities that learners struggle with pertaining back to the “structure” in the earlier slide for sustainable growth. In order for learning to be effective, it should position the learner to be successful in dealing with the balance points .

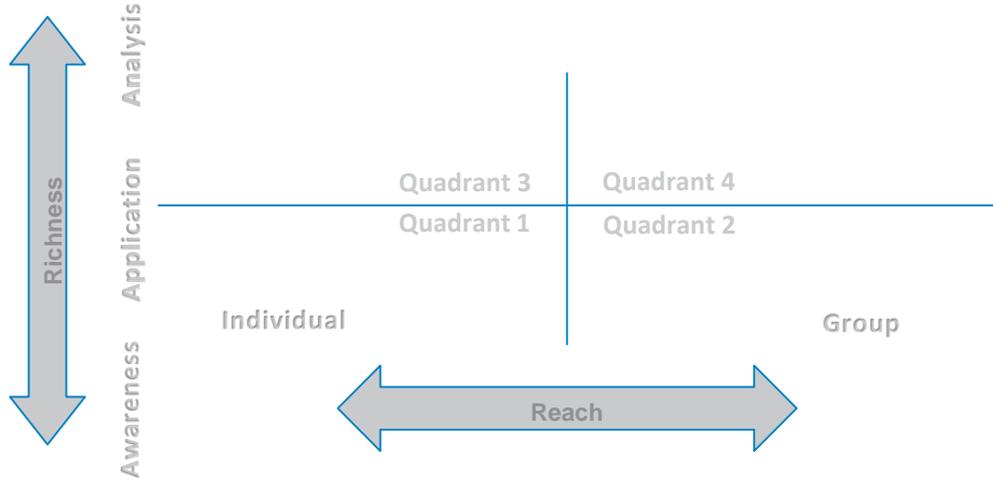


- ▶ Monitoring engagement economics versus Time to complete a deliverable
- ▶ Meeting budget versus Getting the staff/ up to speed
- ▶ Outsource versus US Staff
- ▶ Budgeted hours versus Actual hours
- ▶ Charging my time versus Meeting budget
- ▶ Spending all the time to get it right versus Doing it in the time that was budgeted
- ▶ **Developing people versus Budget constraints**
- Providing timely feedback vs. Waiting for review

Ecosystem Defined

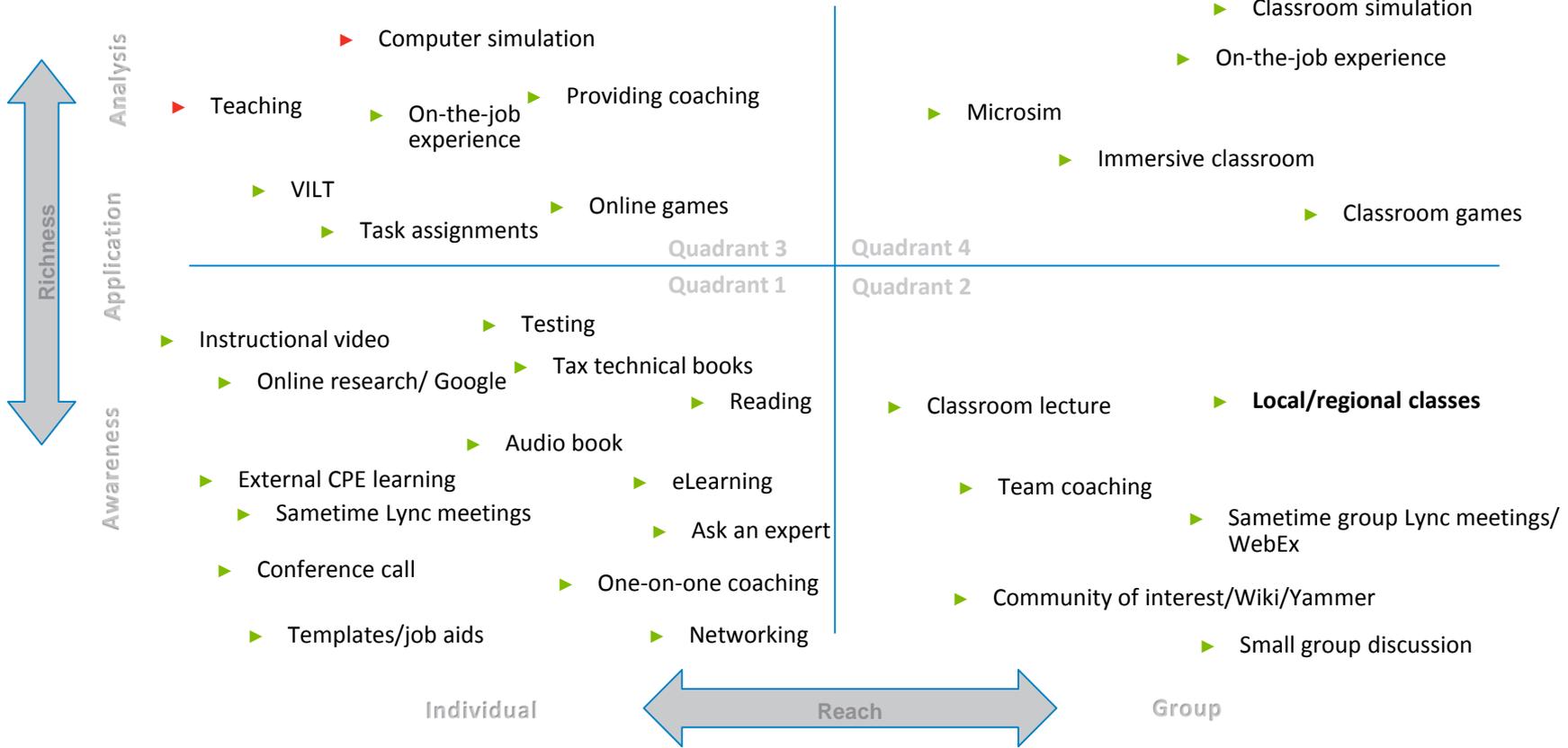
An ecosystem categorizes the available modalities as to the richness and reach of the learning with the understanding that all modalities are good. However, they offer different capabilities in terms of the proficiency of learning (richness) and access to learning (reach).

Learning modalities such as classroom or online learning may be assigned a “quadrant” for which they are most effective at providing optimal richness and reach for the learning.



Ecosystem

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Straw Model Flow and Example Activity

Online Prework

Learning Event

You are assigned to the project
T1, T2, T3

Debrief & Content

(Level Set)
You contribute to planning
T4, T5, T6

Debrief & Content

Networking Dinner

(Level Set)
You begin the work
T7, T8, T9, T10
(Interruption from Engagement 2&3)

Debrief & Content

You continue the work and have an evening assignment
T11, T12, T13, T14
More interruptions

Present and Defend

You continue the work
T15, T16, T17, T18
(Interruption from Engagement 2&3)

Series of role plays

Debrief & Content

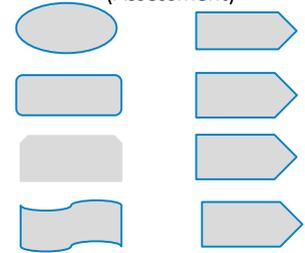
Ask a Senior Session

(Level Set)
You conclude the work
T19, T20

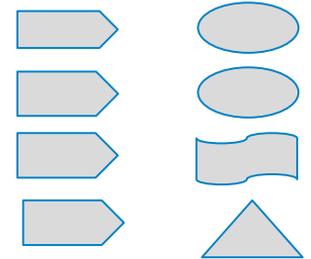
Apply back on the job

Travel home end of Day 4
Meet with Senior to debrief experience

Mandatory Postwork (Assessment)



Elective Postwork



Round Example



Decisions

- Given a series of tasks — What can I assign to staff? How do I delegate this task?
- How does the partnership allocation task affect the corporate return? How do we complete it given a fact pattern?
- Given a fact pattern — What questions would I have about Subpart F and how would I find out??

Debrief Concepts

- Technical content on partnership allocation
- Technical content on Subpart F
- How decisions were made as to what work was delegated and how effectively did you delegate?
- How did you approach finding answers to your questions?
- How did you approach working with your engagement? leadership?



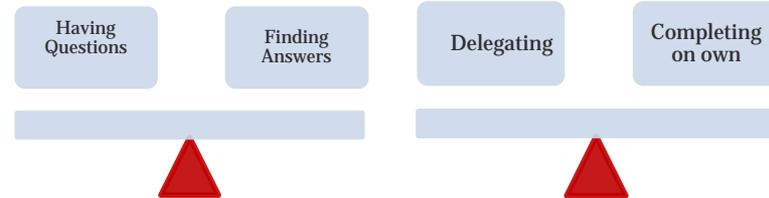
Applied Mental Model Shifts

- From knowing about resources/To using resources effectively
- From being delegated to/To delegating to others
- From I am told what to do/To I understand the big picture and own the work

Desired Skill Shift

Pillar	Current State	Desired State
People	Peer advising/coaching on your own (being approachable)	Proactively coaching
Technical	Getting information on an issue via explanation	Ability to leverage tools to come up with answers and options

Affected Balance Points



Questions?