The Digital Transition:

An Assessment of the Integration of New Technologies in a Small CPA Firm

Evaluation Proposal

Mahua Ghosh

Autumn Kelly

Ayana Hall-Johnson

Emily Karnaz

Ismael Vega

HRD 6303

University of Houston

Background & Overview

Hoole & Kramr, CPAs, P.C. is a growing CPA firm that focuses on providing expert advisory and tax preparation services to businesses and individuals throughout the Houston area. Though a small company, the firm has grown exponentially in the past couple of years. Last year, the firm introduced a new tax preparation software with the intention of capitalizing on new technology to streamline tax preparation processes and optimize resources to better serve their clientele and keep up with competitors. Since the introduction of the new software, the professionals had a steep learning curve, which necessitated a training on the new software.

The firm's entire staff was extensively trained on how to navigate and optimize the new software prior to the software's integration into the firm's processes. This training consisted of 10 webinar training sessions led by subject-matter experts (SMEs). Each training was approximately 4 hours long and the sessions were conducted 1-2 times per week. After all training modules were completed; the software was rolled out to the team. We aim to evaluate the extent of the transfer of knowledge, skills, and abilities learned to determine the effectiveness of the training. We hope to ascertain the measures that may be taken to improve training transfer and, ultimately, the success of the integration of the software.

Evaluation Purpose & Rationale

According to Garavaglia (1993), there are some main areas to consider when measuring training transfer such as, "why training transfer should be measured, when the transfer should be measured, who should measure the transfer, how to measure the transfer, which instructional- and performance-technology techniques can be used to increase transfer," (p. 63). The purpose of this evaluation is to identify modifications that could improve the training's effectiveness in meeting the requirements needed by the employees, management, and clients of the company.

The Transfer Design Model (Garavaglia, 1996) has multiple roles in the training transfer process. First, there can be an increased transfer when the training is similar to the work and time that trainees will actually be doing after is has been completed. Additionally, the transfer design can lead to trainees being more efficient post-training (Bhatti, Ali, Isa, & Battour, 2014). This method of evaluation helps employees to understand the learning concepts, foster interpersonal relationships in the company through increased employee involvement and managerial support, strengthen employees' personalities and learning styles, and develop increased motivation towards learning. The results of this evaluation will be used to modify the training that has been established to help new and existing employees navigate the new program that has been added to the company.

The Transfer Design Model will help to assess the training program by establishing a baseline of knowledge that the employees currently have and compare it to their knowledge after finishing the program. The results will then be used to determine if improvements need to be made to the training program in order to create a more effective and efficient training program for the employees to learn the new software. In addition to assessing the baseline knowledge of employees, the implementation of the Transfer Design Model will aid in saving the company money and resources both in the short- and long-term outlook. According to Paul Garavaglia (1993), when an organization is striving to save money, key decision-makers will begin to believe that training programs become a waste of capital. When this line of thinking begins to permeate within management, the human resource department can demonstrate how training improves the organization's overall productivity. Improving the organization's productivity will boost their market standing and drive client relations, which will lead to a financial return on investment for the organization.

Evaluation Logic Model

The logic model of our evaluation is a road map describing the relationships between the underlying conditions, inputs, and outputs and considers how these relationships will affect the outcomes of the evaluation (Russ-Eft & Preskill, 2009). Our logic model (See Appendix A) is largely based on two assumptions: that the firm has introduced a new tax preparation software and that webinar training sessions will be adequate in teaching the employees how to effectively use the software. The inputs invested in the training include the time, money, training materials, technology, and the staff, themselves. These resources result in the output of internal staff training on the new tax preparation software. The intended short-, mid-, and long-term outcomes of this include improved knowledge and increased skill-level of the participants in regards to the new software, improved application of the knowledge to the job, and improved productivity within the firm, respectively. Primary stakeholders of this evaluation plan include the firm's president and partners as well as the staff members who will be a part of the training. Secondary stakeholders are the managers and clientele of the firm. Communication with our primary and secondary stakeholders will be conducted quarterly through in-person meetings, virtual meetings (Zoom, Skype, etc.), telephone conferences, and through email. As we develop our evaluation plan, the stakeholders will serve as our main points of contact for gathering information and clarifying anything that we do not understand.

Key Questions

This evaluation aims to answer the following key questions: (1) To what extent does the training meet the needs of the participants? (2) In what way does the training need to be modified to better fit the expectations of the target audience? (3) How is this training aligned to the long term strategic objectives of the firm: Software knowledge and optimization becomes second-nature for all staff members? (4) What changes could improve financial benefits of the training for the organization?

Evaluation Model, Design, & Data Collection Methods

Evaluation Model

Garavaglia (1996) Transfer Design Model is a six-stage, cyclical model of evaluation with each stage feeding back into the one before, making it easy to pinpoint where improvements in the training may be made (Russ-Eft & Preskill, 2009). Stage 1 focuses on creating a baseline performance measure from which the trainee is expected to improve. Stages 2 and 3 are centered on the systemic and instructional design factors. These stages operate and feedback into each other for continual improvement. Stage 4 represents the training event, itself, wherein the training is facilitated. Stage 5 represents the maintenance system in which management supports the trainees' return to the work environment and application of the knowledge and skills learned in training. Finally, Stage 6 determines the transfer performance measure, similar to Stage One this will indicate if the problem has been corrected.

Evaluation Design

For this project, we are going to use a Time Series Design Model (Russ-Eft & Preskill, 2009). According to this model, data will be collected repeatedly - before attending the training, after training and three months after the training. This will help us to understand if there is an improvement in performance of the employees following the intervention.

We do acknowledge that there could be some inherent challenges in this model - other organizational factors could enhance/impede learning outcome, cost associated with repeated data collection.

Data Collection Methods

The instruments for data collection will include performance audit, certification review, balanced scorecards, and interviews of participants and their managers. The performance audit will help to establish the baseline performance and knowledge of the employees (See Appendix B, Table 1) and the certification review will help to determine if performance and knowledge have improved after the training (See Appendix B, Table 2). Balanced scorecards will be used throughout the training to ensure that the criteria for improvement are being met (See Appendix B, Table 3). Finally, interviews with employees and managers will be conducted before and after the training to help establish the performance baseline and determine if there have been any improvements after training (See Appendix B, Table 4).

Communication & Management Plan

We will communicate with our primary and secondary stakeholders via email and phone to regularly update them on the progress of our evaluate plan. We will also have regularly scheduled in-person meetings with the option of remote video conferencing in case of unavailability of any of our stakeholders. Table C1 summarizes our communication plan in full detail.

Data Analysis Plan

A detailed data analysis will facilitate decision making regarding the key research questions in this evaluation. We will use both qualitative and quantitative methods to interpret the results of evaluation. Combining different sources of data and methods will allow us to do cross-verification, thus increasing reliability of the data.

For instance, consider research question #1 (To what extent does the training meet the needs of the participants?) and research question #3 (How is this training aligned to the long term strategic objectives of the firm?). We will review data from balanced score cards and conduct a performance audit. The results from these reviews will be presented statistically in the form of frequencies and percent charts.

Similarly, think of research question #2 (In what way can the training be modified to better fit the expectations of the target audience?) and research question #4 (What changes could improve financial benefits of the training for the organization?). Both questions are open ended; therefore, we will use a content analysis method to look for categories or themes in the answers given by the participants. The responses will be summarized according to theme in a qualitative manner. Table D1 summarizes the methods of data analysis.

Limitation & Challenge

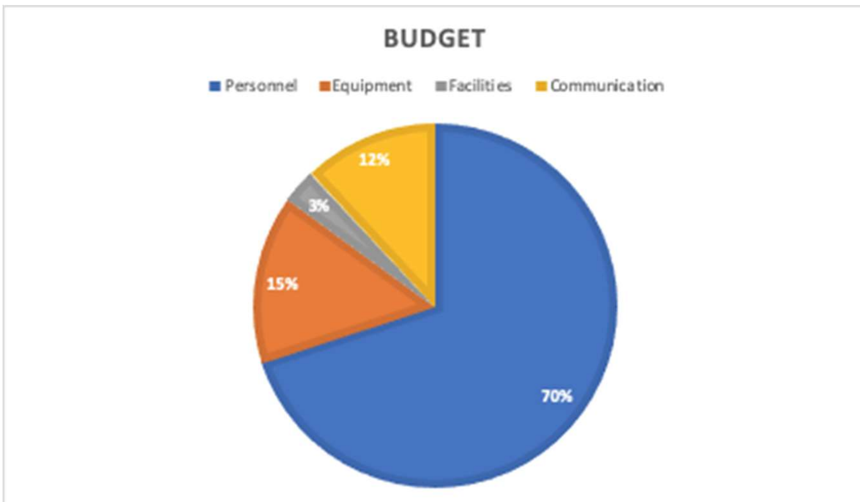
We recognize that there may be challenges and limitations while conducting our training. One major challenge will be to ensure that the employees have enough time to complete the training and are able to adequately retain what they have learned in the given period of time. To avoid running out of time, the training will follow a detailed schedule that allows for some wiggle room should aspects of the training take longer than expected.

Another major challenge we have recognized is the challenge of ensuring that honest feedback is retrieved in the post-test and other factors are not affecting the results. To prevent this, trainees will be encouraged to be honest about their training experience and reassured that their feedback or opinions will in no way affect their positions within the company. Finally, we will provide a means of submitting feedback anonymously so that employees feel more comfortable being honest in their opinions.

Lastly, we want to ensure that deadlines are met for evaluation and the correct changes are made in time for the firm's busy period. This may be difficult but we believe it will be possible if we maintain a schedule to keep on track with our evaluation goals.

Budget

Taking into consideration the size of the company, the anticipated budget for the evaluation is $3,000. This budget will be broken down between personnel ($2,100), equipment ($450), facilities ($150), and communication ($360). Below we have displayed a pie chart of the percentage breakdown of the budget.



Summary, Results, & Recommendations

The preliminary results from this evaluation will be used to identify the strengths and weaknesses of the evaluation plan. We also hope that through this evaluation we will be able to bring multiple stakeholders together and strengthen the evaluation capacity of the organization. We also hope that the evaluation project will be sustainable, in that the organization will learn how to conduct evaluations and will continue to do thorough evaluations at least once a year.

Our recommendations for the firm are twofold: (1) evaluation is a joint collaborative effort. We recommend a healthy coalition between different stakeholders to make the evaluation project successful; (2) the findings of the evaluation should be communicated timely to monitor the project efficiently.

Conclusion

The Transfer Design Model is intended to assess the training process that the firm has in place for the newly implemented software. Through this process, we will create a baseline at the beginning of the study and then work with the trainees and managers throughout and at the end of the process to study their knowledge before and after the training. This method will assess if the training meets the need of participants and other stakeholders. It also gives us the ability to implement changes in the program if a flaw in the system arises during the evaluation. This sort of evaluation is the best option for this firm and its new software training.

Appendix A

Evaluation Logic Model

Table 1

Evaluation Logic Model

Assumptions Underlying Condition	Inputs What We Invest	Outputs What We Do	Outcomes Short-, Mid-, & Long-Term	Stakeholders Primary & Secondary
The firm has introduced a new tax preparation software. CPAs, tax preparers, and administrative staff attended 3 hour webinar training sessions on the new software. This will help employees to be competent in using it	Staff Time Money Training materials Technology to deliver training	Training internal staff	**Short-term** Improved knowledge of using the new software in the daily operations **Mid-term** As the staff becomes more proficient in using new software, turnover time will reduce and this will help the firm to remain competitive. **Long-term** Improved productivity of the firm. Knowledge becomes second nature.	**Primary** Instructional designers, training developers, and trainers **Secondary** President, CPAs, tax preparers, and administrative staff **Tertiary:** Managers & client

Appendix B

Data Collection Methods

Table B1

Performance Audit

Criteria	Unsatisfactory	Somewhat Unsatisfactory	Somewhat Satisfactory	Satisfactory
Timeliness of Tax Preparation	☐	☐	☐	☐
Teamwork	☐	☐	☐	☐
Communication within Firm	☐	☐	☐	☐
Communication with Clients	☐	☐	☐	☐
Optimization of Tax Software	☐	☐	☐	☐
Quality of Tax Preparation	☐	☐	☐	☐
Client Satisfaction	☐	☐	☐	☐

Table B2

Certification Review

Criteria	Unsatisfactory	Somewhat Unsatisfactory	Somewhat Satisfactory	Satisfactory
Employee can open tax return in new software	☐	☐	☐	☐
Employee can input data in tax return in new software	☐	☐	☐	☐
Employee can review and edit supporting tax documents in new software	☐	☐	☐	☐
Employee can qualify tax return for exportation to IRS in new software	☐	☐	☐	☐
Employee can access client info in new software	☐	☐	☐	☐
Employee can access, track, and update projects in new software	☐	☐	☐	☐
Employee can access billing and invoicing info in new software	☐	☐	☐	☐

Table B3

Balanced Scorecard

	Strategic Objective	Key Performance Indicator	Initiatives	Assessment Tool
Internal Business Objective	Increase company productivity	Use software as intended	Review performance monthly	Quarterly sales and service reports
Client Relationships	Increase client satisfaction	Increase client retention	Review client feedback monthly	Technical assistance logs
Learning & Growth	Nurture high-performing employees	Proficiency achieved at a higher rate	Review performance quarterly	Employee interviews

Table B4

Sample Interview Guide

Core Question: In what way does the training need to be modified to better fit the expectations of the target audience?

Target Audience: Staff members and supervisors who have participated in the training courses.

Interview Questions:

1. Were the training objectives clearly stated and understood before training began?
2. On a scale of 1-5, 5 being the best possible score, how would you rate the course sequence and flow? Ask for further explanation.
3. Was the course content engaging? Ask for further explanation.
4. Was the course content in-depth for an average learner?
5. Would you have preferred more interactivity while taking the course?
6. On a scale of 1-5, 5 being the best possible score, how would you rate the overall course duration? Ask for further explanation.
7. Did you feel that the trainer was adequately knowledgeable about the topic?
8. Did you feel comfortable expressing your concerns to the trainer?
9. Can you describe how successful the course outcome was compared to your expectations?
10. Tell me about a time in the past three months that you have used the skills learned from this training.
11. Would you recommend this course to your colleague?
12. To what extent do you feel that the training has increased the technical capacity of the organization?
13. How has the market position of the organization improved since the training?
14. How have clients responded to our services since the training? (i.e., do we have more or fewer complaints?)

*Note: Questions 12-14 are geared toward supervisors within the company.

Appendix C

Communication & Management Plan

Table C1

Communication & Management Plan

Purpose of Communication	Audience	Possible Format	Date	Notes
Update the stakeholders about the training project (number of trainings that has happened in the past, number of participants, reaction of the participants, need for the evaluation)	Primary stakeholders	Presentation /webinar /video conferencing	Jan 2020	To be done at the beginning of evaluation cycle so that everyone has a common understanding about the purpose of evaluation
Decision making about evaluation design and activities	Members of the evaluation team	In person meeting/ video conferencing	Weekly meetings	Assess whether the project is on track for success
Update the stakeholders about interim findings	Primary & Secondary stakeholders	Interim report presented through webinar/ presentation	To be done at each month	Discuss what has been achieved, what needs to be improved. Make changes in to project implementation based upon the feedback
Final Project findings	Primary and secondary stakeholders	Comprehensive final report through email, presentation.	At the end of project	Present what has been achieved, project return on investment

Appendix D

Evaluation Question & Data Analysis Methods

Table D1

Evaluation Question & Data Analysis Methods

Question	Method	Activities Needed	Due Date
To what extent does the training meet the needs of the participants	Review data collected from Balanced Scorecard Participants : Evaluation team, supervisors, CPA	● Design Balanced Score Card ● Test for validity & reliability ● Perform audit through balanced scorecard ● Statistical analysis of data	January 15, 2020
In what way can the training be modified to better fit the expectations of the target audience?	Conduct interviews from participants Participants : Evaluation team, CPA professionals	● Design interview template ● Test for validity & reliability ● Conduct interviews ● Qualitative content analysis	January 15, 2020
How is this training aligned to the long term strategic objectives of the firm	Review data collected from Performance Audit Participants: Evaluation team, supervisors, CPA	● Design template for performance audit ● Test for validity & reliability ● Perform audit Statistical analysis of data	January 21, 2020
What changes could improve financial benefits of the training for the organization?	Review data collected from interviews Participants:	● Design interview template ● Test for validity & reliability ● Conduct interviews	January 15, 2020

Supervisors, Managers, President	•	Qualitative content analysis

References

Bhatti, M. A., Ali, S., Isa, M. F. M., & Battour, M. M. (2014). Training transfer and transfer motivation: The influence of individual, environmental, situational, training design, and affective reaction factors. *Performance Improvement Quarterly*, *27*(1), 51–82. https://doi-org.ezproxy.lib.uh.edu/10.1002/piq.21165

Garavaglia, P. L. (1993). How To Ensure Transfer of Training. *Training & Development*, *47*(10), 63. Retrieved from http://search.ebscohost.com.ezproxy.lib.uh.edu/login.aspx?direct=true&db=bth&AN=9085891&site=ehost-live

Garavaglia, P. L. (1996). Applying a Transfer Model to Training. *Performance Improvement, 35*(4), 4-8.

Russ-Eft, D. & Preskill, H. (2009). *Evaluation in Organizations: A Systematic Approach to Enhancing Learning, Performance, and Change. (*2nd ed.). New York: Basic Books, 84.