

Accountants (and Other Professionals) As Subject Matter Experts

**Bruce Swindle, PhD, CPA
Professor of Accounting
McNeese State University**

**David Luteman
Manager, Budget and Financial Analysis
United States Postal Service**

ABSTRACT

Accountants, as well as others, have been acting as in-house training experts for decades. People trained and employed in one profession who act as subject matter expert, (SME) trainers are non-educator teachers. These SMEs face many potential risks and rewards for themselves and for their organizations. Continuous quality improvement is a goal for most organizations. A well-trained, skilled workforce is essential. On-the-job teachers, in one form or another, are necessary employee costs.

Introduction

In modern business society, organizations are emphasizing, requiring in many cases, the concept of continuous quality improvement. The accounting, medical, legal and other professions require continuous professional education (CPE) in order to maintain licensure. Many organizations emphasize training for employees in order to teach new techniques or maintain current skills. The trainer is likely a person highly knowledgeable about the subject matter but may not be a university trained educator, or even a trainer, by profession. The person might be a highly knowledgeable practitioner accountant who offers accounting training to other accountants. They are the non-educator, teachers.

Accountants as Trainers

The accounting profession, among others, has relied heavily on practitioners to provide CPE for accountants. The tax expert in the office may be required to provide an afternoon of tax training for the staff prior to the onset of tax season. The postal service may utilize a budget analyst or local postmaster as a trainer of new computer software. These decisions are not necessarily bad things; however, the decisions point out that people not trained as educators may be teaching the staff, e.g., the tax expert may be the teacher, the postmaster may teach point-of-sale software.

People can become non-educator, teachers because they volunteer or because their supervisor requests their services. Whichever the situation may be, people who are trained in one area who have to perform in another area can face many frustrations. The accountant/trainer desperately wants to perform both jobs well. The postmaster/trainer wants to perform both jobs well. The pressure of being the trainer can be quite intense. The trainer becomes:

1. The source of knowledge
2. The primary authority
3. The center of attention
4. Responsible for the staff's (i.e., the learners') knowledge
5. The continuing knowledgeable person even after the training session has ended.

A good training presentation can strengthen a person's credibility with peers. Conversely, a poor presentation has the potential to damage the person's professional reputation. The individual is the same outstanding subject matter expert after as before; however, the quality of the presentation can boost or damage the appearance of the person's knowledge or abilities, i.e., the trainer/practitioner's reputation is at stake.

For large organizations, outside trainers might be utilized for educating the staff. Variations exist down through organization sizes to the smallest of business organizations. Both small and large organizations likely may utilize on-staff practitioners to be trainers. The duty of the trainer is to help other adults learn new skills or acquire new knowledge. The skills and knowledge are often practical in nature and necessary for the learner's satisfactory job performance (Biech, 2005).

All trainers have some flexibility in the presentation of their material. Some people may create their own materials and some may have the material given to them ready for presentation. Regardless of the extent of creation, the responsibility for successful training is the trainer's primary duty.

The trainer should accept the responsibility and perform at least six tasks.

1. Make sure the learning environment is safe.
2. Be organized in content and be organized to be flexible.
3. Material should be relevant and meaningful.
4. Treat learners with respect.
5. Invite class participation (Biech, 2005).
6. Give trust and be trustworthy.

These practitioner/trainers are very similar to university faculty members. Both groups know their subject material very well and the real possibility exists that the groups have had no formal “education” education. Organizations, like universities, presume that if you know what you are doing, you can convey that knowledge to others.

Training in Literature

Organizations train employees. In the ever-more-competitive business environment, administrations continuously look for effective and efficient training. “Knowledge is not static, it evolves; therefore, continuing professional education in any growing field . . . is critically important to the productivity and vitality of that field’s workforce. Employers are discovering that money spent on employee education is more of a realistic investment than a costly decision” (Eckhaus, 2004). Many organizations utilize subject matter experts (SMEs) as in-house trainers. “To reduce costs and get business-critical data to the workforce more quickly, organizations are finding it expedient to reduce their dependency on the training function (in other words, cut out the middle man) and give SMEs the responsibility for educating workers” (Hofman, 2002).

Utilizing employees as SMEs can be both practical and successful. CPA firms, and other organizations, have utilized SMEs for in-house CPE for decades; however, taking SMEs off of their regular duties can be costly. “There is no substitute for peer-to-peer learning. A venue to discuss relevant topics of interest with those who are facing the same day-to-day challenges and responsibilities provides a wealth of solutions that individuals can take back to their data centers” (Eckhaus, 2004). Adults learn differently than children. The way our teachers taught us might be irrelevant to employee training. “Learning opportunities need to be relevant” (Hayes, 2004-2005). Small groups of adults create better learning environments; adults want to have a voice in what they learn (Wood, Killian, McQuarrie, & Thompson, 1993). “Job-embedded approaches to staff development encourage important workplace concepts such as teamwork, networks, shared resources, mentorship, mutual respect, and trust” (Hayes, 2004-2005). Time spent in the classroom, in preparation, in travel, and in evaluation, is time not spent directly serving clients and directly producing income. SMEs also might have difficulty focusing on and accomplishing their everyday tasks, which can create time constraints on strained organization resources (Hofman, 2002).

Administrations make financial evaluations of their training functions just as they review all areas of their organizations. Training programs must be cost effective. Still,

managers continue to want and need supervisory training, software training, product training, as well as other training areas. Even when no money is available, the organization still needs employees and even customers to be trained effectively (Donovan-Wright, 2002). If the quality of training is low, employees and customers may assume that management does not know what it is doing (Donovan-Wright, 2002).

Utilizing in-house SMEs can be extremely beneficial but it also has the potential to be harmful. Education talent is not necessarily in the same mind as the expert practitioner. People can know their subject and not be able to effectively convey their knowledge to groups of peers.

Some characteristics SMEs need are:

1. A good personality
2. The ability to deal with people
3. Patience
4. The ability to go back to basics (Donovan-Wright, 2002)
5. Comfort in front of a group
6. Confidence in performance skills.

The United States Postal Service, with 750,000 employees, has an elaborate training system for its employees. SMEs can be trainers that have been postal employees for years. Most of these people were not university educated to be teachers; yet, this enormous system utilizes many SMEs to fulfill their teaching needs. One of the Postal Service's training manuals contains an important list of the trainers' duties and responsibilities. This list of duties and responsibilities contains, in part, seven items.

1. Job instructors are teachers, coaches, subject matter experts and more.
2. Some positive instructor characteristics are integrity, credibility, enthusiasm, and respect for others.
3. Being a job instructor IS a big deal!
4. We have clients (trainer/participant, sender, payer) and they have expectations that must be met.
5. All instruction must be planned.
6. You, the trainees, the trainee's supervisor . . . , all have responsibilities in the learning process.
7. All training must be documented (U.S. Postal Service, 2001).

Accountants as SMEs

Administrators of organizations know that continuous quality improvement is more than their investments in new and better equipment. At the heart of their investment is an improved, educated, and skilled workforce that is highly trained in technical and management issues Accountants, as well as others, have those valuable

technical and managerial insights that can be conveyed to the organization's staff. Their subject matter expertise is invaluable to the success of their employer.

Information technology, budgeting, and other accounting related areas are important subjects for these expert trainers. SMEs help keep the organization staff current in their knowledge and fluent in operational systems. Accountants are essential training links in an organization and are natural SMEs.

SMEs directly affect the work of their learners although the learners are not the only people affected. Supervisors, higher-level management, customers/clients, and suppliers are also affected by their work. This continuous quality improvement resulting from the training causes changes in organization goals, equipment needs, staff members, and operational techniques. Continuous quality improvement essentially requires a continuous need for training and subject matter experts.

Any subject matter expert, not only an accountant, might be called upon to be a trainer. A person becomes an SME trainer by volunteering or by fulfilling a supervisor's request. In either case, the SME's life will be affected. An SME shares responsibility for the training needs of an organization and, in part, for the organization's success.

Four Possibilities for SMEs

Whether the SME is an accountant, a software expert, a postal service officer, a nurse, or even a teacher, when the SMEs are asked to train a group of peers, essentially four possibilities exist. If the supervisor has noticed a person's work and requests a training session, the supervisor can be right or wrong about the person's talent and the SME could give a good presentation or a poor presentation.

Assume you are a budget analyst of an organization and assume you are working on a software project. Your supervisor has noticed your work, believes you have software expertise, and asks you to train your organization's peers on the software's use. Assuming these events, the supervisor could be correct or incorrect about your talent and your presentation could be good or poor. Exhibit 1 lists these four possibilities with some positive and negative consequences.

Exhibit 1

SME's Four Possibilities

CASE 1: Supervisor is correct/Good presentation	CASE 2: Supervisor is correct/Poor presentation
<p>Positive:</p> <ul style="list-style-type: none"> • Admiration of your peers • Increased self-esteem • Gratitude of supervisor • Enhances career by enhancing reputation <p>Negative:</p> <ul style="list-style-type: none"> • Time away from regular assignment • Become the expert for trainees causing follow-up phone calls and emails • Regular work suffers because of phone calls, preparation for classes, increased email. • Gained reputation as a trainer causes greater frequency of requests 	<p>Positive:</p> <ul style="list-style-type: none"> • Supervisor won't ask again <p>Negative:</p> <ul style="list-style-type: none"> • Time away from regular assignment • Reputation as an SME diminished with supervisor and peers • Supervisor loses confidence in your regular work • Loss of self-confidence • Your advice/guidance on other subjects will be called into question, no longer considered the expert • Reduces self-esteem even though performing well in regular assignment
CASE 3: Supervisor is incorrect/Good presentation	CASE 4: Supervisor is incorrect/Poor presentation
<p>Positive:</p> <ul style="list-style-type: none"> • Admiration of your peers • Increased self-esteem • Gratitude of supervisor • Knowledge gained from class preparation <p>Negative:</p> <ul style="list-style-type: none"> • Time away from regular assignment • Stress caused by preparation for class • Become the expert for trainees causing follow-up phone calls and emails • Additional requests from your supervisor to teach/facilitate other classes with which your are unfamiliar • Perceived expertise when knowledge is limited to only what was presented 	<p>Positive:</p> <ul style="list-style-type: none"> • Supervisor won't ask again <p>Negative:</p> <ul style="list-style-type: none"> • Time away from regular assignment • Reputation as an SME diminished with supervisor and peers • Supervisor loses confidence in your regular work • Stress caused by preparation for class • Loss of self-confidence • Your advice/guidance on other subjects will be called into question, no longer considered the expert • Supervisor won't ask again

If your presentation is good, several events could take place. You could gain greater technical (e.g., software) knowledge from class preparation; you could attract the admiration of your peers; you could gain increased self-esteem; you could please your supervisor; and you could possibly even enhance your career opportunities. However, even with a good presentation, negative events could occur. In order to make a good presentation, you would need to take time away from your regular job duties and you

likely would experience some level of increased stress. After making a successful presentation, your peers may perceive you to have general software expertise, when your knowledge is limited only to what was presented. Your regular work duties might suffer because of being considered the “software expert;” you might receive follow-up phone calls and emails, which consume much of your work time. Because of the presentation and your SME reputation, you might have an increased frequency of requests for other training sessions, even requests to teach/facilitate other classes with subject material with which you are completely unfamiliar.

If your presentation is poor, most likely the only good thing that would happen is that your supervisor will never ask you to present material again. Many negative outcomes could come from a poor presentation. Exhibit 1 details several of these possible negative incomes.

Conclusions

Modern business, as it should, provides training for its employees, management, and customer/clients. The non-educator teacher (SME) is a common source of instruction. Many times the company’s own employees become subject matter experts. Frequently, these SMEs are knowledgeable about their subject matter but unlikely to be formally trained as educators.

Accountants, and others, have been acting as non-educator teachers for decades; however, utilizing employees as trainers comes with costs. Time spent in the classroom is time not spent directly serving clients and directly producing income. The organization, as well as the organization’s employees who are these in-house SME-trainers, faces many potential rewards and risks.

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