



CASE EXAMPLE

Justin Financial Services

Background

Justin Financial Services is a U.S.-based accounting firm that provides top-quality tax service to large and mid-size business customers.

The previous two years showed a decrease in overall business results due to lost customers. There had also been a higher than normal Justin employee turnover caused by frustration with the actual work and excessive pressure from supervisors.

Human Resources interviewed some accountants and supervisors and discovered that the turnover resulted in heavy workloads for the remaining team members. In an effort to complete the large volume of work, corners were being cut, and mistakes were being made; this was leading (at least in part) to client dissatisfaction and reduction in business.

The CEO has requested training to increase sales and decrease employee turnover. The training department created a strong argument that adherence to key business processes would alleviate the workload issue, which in turn would correct the turnover problem.



LEVEL 4: RESULTS

The degree to which targeted outcomes occur as a result of the training and the support and accountability package

ORGANIZATIONAL LEVEL

Organization Name

If your company is large enough to have an organization dedicated to training, go up a level to the main organization the training serves. Spell out any acronyms.

Justin Financial Services

Statement of Organizational Purpose

Brief, plain language statement of what the organization does. Example: Acme develops pharmaceutical products used in cancer treatment.

Justin Financial Services is an accounting firm that provides top-quality tax service to large and mid-size business customers.

Level 4 Results

Statement of organizational purpose combined with financial reality, for the entire organization at the highest level. This is NOT for the program you are planning; this is for the entire, highest-level organization.

Be the leading provider of tax services for large and mid-size businesses through profitable growth

Metric(s)	Method(s)
<i>What will be the measure of success?</i>	<i>Method/tool used to obtain the data/information</i>
<i>Profit dollars</i>	<i>Financial reports (quarterly, annually)</i>
<i>Market share</i>	<i>Industry reports</i>



PROGRAM LEVEL

Program Name

Program for which this plan is being created

Justin Financial Services Training Program

Business Case for This Program

Compelling statement of the importance of this program, and / or the problem or condition that this program would address. What is the reason this program has been requested? (100 words or fewer)

The previous two years showed a decrease in overall business results due to lost customers. There had also been a higher than normal Justin employee turnover caused by frustration with the actual work and excessive pressure from supervisors.

The turnover resulted in heavy workloads for the remaining team members. In an effort to complete the large volume of work, corners were being cut, and mistakes were being made; this led (at least in part) to client dissatisfaction reduction in business and profitability. This ultimately led to a decrease in the business success of Justin's customers.

Threats and Benefits

Statement of what is at risk if this program is not executed or is unsuccessful, and what can be gained if it is executed successfully

Threats

If this situation goes unchecked, mistakes will increase, leading to even more employee dissatisfaction and attrition. Very soon, supervisors and senior managers will follow suit. IRS judgments will continue against clients, and soon, against Justin. Customers will leave more negative feedback in social media as they continue to depart. Profitability will continue to decrease for Justin, and remaining customers will surely not benefit from every tax advantage allowed by law. Ultimately, Justin may be forced to close its doors.

Benefits

Execution of this collaborative plan will streamline and clarify accounting processes. This will lead to fewer errors and faster turnaround. Administrative staff, accountants and front-line supervisors will see new, strong yet supportive leadership. This will offend high employee attrition. Within six months to a year, customers will see positive changes with accurate returns, quicker refunds decreased IRS action, and maximum tax benefits. With strong customer retention and income from new customers, Justin will fill its vacancies and have the resources to pay performance bonuses again. Ultimately, Justin will see increases in profitability, positive press, and market share.

Stakeholder Expectations

Stakeholder's expectations from this program, listed from tactical to high-level strategic

Streamlined accounting processes

Targeted training completed as soon as practical for administrative staff, accountants and supervisors

Accurate returns and faster turnaround

Decreased employee and supervisor attrition

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Decreased customer attrition

Increased repeat and new customers

Filling key Justin staff positions

Maximized tax benefits for customers

Increased profitability for Justin

Improved press

Stronger market position

Leading Indicators

Results and outcomes that are directly related to this program and support the desired organizational result. Short-term observations and measurements suggesting that critical behaviors are on track to create a positive impact on desired results.

Important initiatives that warrant a planning form typically have around 6 external and 6 internal leading indicators.

External Outcomes - Customer, market, and industry response

1. *Increase in customer count*

Metric(s)	Method(s)
<i># of new customers</i>	<i>Count monthly customer setup forms</i>
<i>% of customers retained</i>	<i>Customer report</i>

2. *Increase in customer satisfaction*

Metric(s)	Method(s)
<i>Compliment-to-complaint ratio</i>	<i>Customer comment log</i>
<i>Satisfaction rating</i>	<i>Quarterly customer survey</i>

Internal Outcomes - Organizational, departmental, team and individual

1. *Increase in monthly revenue and profitability*

Metric(s)	Method(s)
<i>Gross revenue dollars</i>	<i>Monthly financial reports</i>
<i>Net profit %</i>	<i>Monthly financial reports</i>



2. *Decrease in employee turnover*

Metric(s)	Method(s)
<i>Number of regrettable resignations</i>	<i>Human Resources reports</i>

3. *Increase in employee satisfaction*

Metric(s)	Method(s)
<i>N/A</i>	<i>Supervisor observation</i>
<i>Satisfaction score</i>	<i>Employee satisfaction survey</i>

4. *Increase in accountant billable work volume*

Metric(s)	Method(s)
<i>\$ per accountant</i>	<i>Weekly financial report</i>

5. *Decrease in errors in tax returns*

Metric(s)	Method(s)
<i># of errors</i>	<i>Supervisor review, post audit, customer comment log</i>

LEVEL 3: BEHAVIOR

The degree to which participants apply what they learned during training when they are back on the job

Critical Behaviors

The few, key behaviors that the primary group will have to consistently perform on the job in order to bring about targeted outcomes

Primary Group to Perform the Critical Behaviors *Accountants*

1. *Accountants complete all tax assessment processes to standard*

Monitoring

Metric(s)	Method(s)	Timing Start, Frequency, Duration
<i># and types of targeted errors per report</i>	<i>Work audits by supervisors</i>	<i>Every report beginning immediately after the training</i>



<i>% of reports completed to standard</i>	<i>Work audits by supervisors</i>	<i>Every report beginning immediately after the training</i>
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2. Accountants confirm accuracy of all facts required to complete tax forms with client

Monitoring

Metric(s)	Method(s)	Timing Start, Frequency, Duration
<i># of significant omissions or inaccuracies</i>	<i>Supervisor or peer observation</i>	<i>During customer confirmation meetings beginning immediately after training: 25% live; 75% recorded</i>
	<i>Random customer calls from supervisor</i>	<i>Following customer confirmation meetings and beginning immediately after training. 25% random sampling</i>

Required Drivers

Processes and systems that reinforce, monitor, encourage or reward performance of critical behaviors on the job

Method(s) / Tool(s) / Technique(s)	Timing Start, Frequency, Duration	Relates to Which Critical Behavior(s)?		
		1	2	3
Reinforcing				
Job aid checklists for information confirmation and report processes	Ongoing	X	X	
Bi-weekly team performance review with supervisor	Beginning 2 weeks after training	X	X	
Encouraging				
Supervisor individual feedback and coaching tracked in coaching log	Bi-monthly	X	X	
Bi-weekly peer support group	Beginning 2 weeks after training	X	X	
Rewarding				
Informal recognition driven through executive modeling	Ongoing	X	X	



<i>Bonus based on team and individual performance</i>	<i>Quarterly</i>	<i>X</i>	<i>X</i>	
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MONITOR (AND ADJUST)

How will you ensure that the Required Drivers occur? Or how will you monitor the monitoring?

Senior tax manager and CLO will review all performance metrics on a monthly basis and respond appropriately with praise or coaching

Each accountant will prepare a monthly personal progress report that is shared with team

Top performers will be mentioned in monthly Justin newsletter

Sr. training manager will monitor all required drivers on a bi-monthly basis and respond with praise or challenge

LEVEL 2: LEARNING

The degree to which participants acquire the intended knowledge, skills, attitude, confidence, and commitment based on their participation in the training

Brief description of training program (100 words or fewer)

All accountants attended the program. It was facilitated by an external facilitator to create a safe environment. Modules included a) purposeful accounting, b) what is at stake, c) positive accounting practices, d) getting it right the first time, e) customer follow-up excellence, f) collaborative success

Program duration *1 day*

Program delivery method (i.e., in-person, online) *In-person*

Learning Objectives

Statements that define what the group that will perform the critical behaviors on the job must be prepared to do to perform them properly

After training, participants will be prepared to:

- 1. Demonstrate how to complete all tax assessment processes to standard*
- 2. Use the client meeting outline to confirm accuracy of all facts required to complete tax forms with client*

Components of Learning

Method(s) / Tools(s) / Technique(s)	Timing
	Before, during or after training



Knowledge “I know it.”	
<i>Blended course evaluation</i>	<i>Immediately post-course</i>
Skills “I can do it right now.”	
<i>Exercises and activities, quiz and role play</i>	<i>During the course</i>
Attitude “I believe this will be worthwhile to do on the job.”	
<i>Group discussion during class</i>	<i>During the course</i>
<i>Monthly performance conversation</i>	<i>After the course</i>
<i>Blended course evaluation</i>	<i>Immediately post course</i>
Confidence “I think I can do it on the job.”	
<i>Group discussion during class</i>	<i>During the course</i>
<i>Monthly performance conversation</i>	<i>After the course</i>
<i>Blended course evaluation</i>	<i>Immediately post course</i>
Commitment “I will do it on the job.”	
<i>Blended course evaluation</i>	<i>Immediately post-course</i>
<i>Monthly performance conversation</i>	<i>After the course</i>

LEVEL 1: REACTION

The degree to which participants find the training favorable, engaging, and relevant to their jobs

Components of Reaction

Method(s) / Tool(s) / Technique(s)	Timing Before, during or after training
Engagement The degree to which participants are actively involved in learning	
<i>Observation by facilitator, activities</i>	<i>During the course</i>
<i>Blended course evaluation</i>	<i>Immediately post-course</i>
Relevance The degree to which course content directly relates to participants’ job responsibilities	
<i>Frequent check-ins</i>	<i>During the course</i>
<i>Blended course evaluation</i>	<i>Immediately post-course</i>



Customer Satisfaction The degree to which participants react favorably to the learning event

Blended course evaluation

Immediately post-course

Spot interviews

After the course

NECESSITIES FOR SUCCESS

Prerequisite items, events, conditions, and communications that help leverage success or head off problems before they reduce the impact of an initiative

Issue *Supervisors are driving their employees (accountants), not coaching them.*

Recommended action *Deliver for the supervisors a very practical coaching training and a subsequent support package.*

Issue *Some of the accounting processes may be inefficient or cross-purpose.*

Recommended action *Key and suspect processes need to be reviewed by process experts and modified as indicated.*

Issue *There is a culture in Justin that slow work is not acceptable but poor work is.*

Recommended action *Standards for work quality need to be raised, communicated, supported, insisted upon, and rewarded.*