

## KPMG's Micro-Learning Reduces Training Time, Increases Impact

KPMG  
Best Use of Performance Support  
October 2017



### Company Background



Company At-a-Glance	
Headquarters	New York, NY
Year Founded	1897
Revenue	\$8.6 Billion
Employees	34,000 (8,500 in the Audit practice)
Global Scale	KPMG LLP is the US member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative.
Customers/Output, etc.	Provides audit, tax, and advisory services to clients from a wide range of industries, including many FORTUNE 100 and FORTUNE 1000 companies.
Industry	Multidisciplinary Professional Services
Website	KPMG.com

## Budget and Timeframe

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Overall budget	\$20,000
Number of (HR, Learning, Talent) employees involved with the implementation?	5, includes internal developers and project managers and leads.
Number of Operations or Subject Matter Expert employees involved with the implementation?	30 – each micro-learning asset had its own reviewer and content lead/SME
Number of contractors involved with implementation	3
Timeframe to implement	10 months
Start date of the program	May 2016

## Business Conditions & Business Needs

The Accounting Update, delivered twice a year to KPMG’s Audit partners and managers, historically covered multiple topics in a full-length classroom format. To increase the learning impact of the course, KPMG Business School-Audit (KBS Audit) reconceived it as a series of independent micro-learning resources.

This new approach has helped increase the value, relevance, and impact of the learning. Metrics indicate that KPMG people found the new resources more applicable to their jobs, engaged them more deeply, and provided more benefit to their training time.

KPMG’s Partner and Manager Training (PMT) is delivered to approximately 3,000 professionals each year. It focuses on emerging trends, on issues and changes in accounting standards and methodology, and on hot topics, key reminders and necessary remedial messages to address findings noted in internal and external inspections. The program is structured as a blended learning experience, featuring instructor-led training in both the traditional classroom and the virtual classroom, and a variety of web-based learning resources.

PMT is delivered in two primary timeframes. Spring PMT runs between May and July after the company's busy season and prior to interim work and is designed to assist professionals with key accounting updates for the year and audit/industry reminders that help in planning and scoping audit engagements. Typically, the training is anchored in a series of in-person sessions.

Fall PMT runs in October and November during interim work and before the upcoming busy season. This session generally focuses on providing key reminders for leading engagement teams in year-end audit work. It is typically anchored in virtual classroom sessions and other eLearning.

One important topic of PMT is the Accounting Update, typically delivered twice per year aligning with the Spring and Fall PMT timeframes. The Accounting Update provides summaries and overviews of emerging accounting issues due to updated guidance and other regulatory activity. Because the focus was on information, rather than application, and did not require discussion, practice, or other interactivity, the update typically has been delivered as a one- to two-hour virtual course. Historically, this course has been required learning for all audit professionals from manager through partner level.

### **Need for a New Approach**

KPMG uses participant responses to Level One post-course evaluation questions (on criteria including applicability and impact) to derive an overall measurement score. Scores for both the Spring and Fall 2015 Accounting Updates were approximately 4.0 out of 5 – just below KPMG's internal virtual classroom benchmark of 4.1. KPMG set out to raise learning effectiveness from adequate to excellent.

In Spring 2015, Accounting Update was delivered as a “modularized” web-based course with several core sections that participants were required to complete and earn CPE credit. In addition to the core sections, other sections were more industry-specific and were “optional” for some participants. In total, the 1.5-hour course included seven “required” sections.

Some of the pervasive feedback received was:

- “Modularized” interface was deemed cumbersome by many participants.
- Participants missed having takeaway content as a support resource after the training event.
- Even with the modularized content, many comments indicated that there was still “required” content that was not applicable to many people.

“About a third to half of the time was spent on topics that I have no use for. Would have been nice to have made more options and then require people listen to two or three options.”

“Needs to make it more interactive. Seemed like a page turner with sound.”

“Too many areas that were not applicable to my industry.”

“Content that does not necessarily apply to my client base.”

The Fall 2015 Accounting Update was a required virtual classroom course that covered 11 topics, all of which impact engagements differently and at different times. This course resulted in some participants saying the topics did not apply to them. Feedback examples include:

“Many of the topics included are niche topics. It was nice that it was limited to only a set few (topics), but there were really only two, maybe three, that were applicable to the general masses.”

“95% related to obscure technical topics that are in some stage of not being final. Almost none related to investment management. The little that did is simple and everyone already knows that material.”

In addition, both courses in the Spring and Fall contained a significant amount of content in the time allotted, making the individual topics difficult to absorb. Participant feedback was unenthusiastic.

In post-course evaluation surveys, participants indicated that many of the topics were not applicable to all members of the audience, leading participants to “tune out.”

## Overview

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One key strategic goal of KBS Audit, the department responsible for all Audit Learning and Development, is to foster independent, continuous learning. KPMG trainers strive to curate and coordinate courses and resources and help professionals connect with the learning they need, in the format they want, at the moment it is most useful.

This philosophy guided development of a new approach to the Accounting Update to:

- Reduce required learning hours.
- Make resources available to learners at the time of need.
- Provide content relevant to each participant.

- Increase engagement in and retention of that content.

Because these goals and objectives are central to the KBS Audit strategy, this exploration has potential for impact far beyond this one course.

Every Spring/Fall, company trainers review the feedback and results of the Accounting Update course with stakeholders and subject matter experts. The stakeholders and SMEs were increasingly open to changing the format of content delivery. Since the feedback was that some topics were not applicable to all, they agreed that the topics could be delivered in smaller pieces.

In 2016, one goal of the training strategy was to provide more micro-learning topics to increase retention and relevance by providing training at the time of need. Based on scores and qualitative feedback, it was a logical choice to have the former Accounting Update topic be piloted as the first of its micro-learning “series” in Spring 2016.

Because the Accounting Update has historically been informational and delivered in a virtual format, presenters and stakeholders were comfortable with splitting the content up by topic. KBSA worked with SMEs in assessing each topic and creating a prioritized list.

The prioritization involved a consideration of how pervasive the topic was to all KPMG industries and types of clients and when the guidance or accounting standard would be implemented or made effective.

Breaking the content up into smaller segments allowed stakeholders to create training on more topics than they would have been able to include historically in a virtual session. They felt comfortable that small segments would be taken only by those who needed information on the topic. For the first series, created in the Spring of 2016, 31 micro-learning topics were created when, historically, there were approximately 10 topics covered in a single virtual classroom session.

## Design

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The Spring 2016 micro-learning topics ranged in length from 5 to 15 minutes. Each covered one emerging accounting standard or issue. In the first series, all of the micro-learning topics were designed as slide decks narrated by one or two SMEs.

The technology and process used to create the micro-learning topics required project management as it now involved acquiring slide contents, audio recordings from SMEs, and a contractor to merge audio and visual aspects of the micro-learning topics.

In the Fall of 2016, a similar process to prioritize topics for the Accounting Update was followed. The list of Accounting Update micro-learning topics grew to 34, as several of the Accounting Update micro-learning topics from the previous Spring were expired or updated and new learning was created.

For the Spring 2016 PMC training, information on micro-learning topics was incorporated into communications for the in-person, industry-specific, live PMT events. Below is a screen shot of the registration page for the Spring PMT training. The lower left hand corner advertised the new micro-learning topics.

**Figure 1: 2016 Spring PMC Registration Dates**



**2016 Spring PMC Registration**

Click on your industry below to register for your instructor-led and virtual training.

May 3-4, Orlando FL	<b>Federal Government and State &amp; Local Government</b> Live session registration is now closed. <a href="#">Click here</a> to complete your optional virtual training.	<b>HERON &amp; Healthcare</b> Live session registration is now closed. <a href="#">Click here</a> to complete your required virtual training.
May 24-25, Chicago, IL	<b>Consumer Markets</b> Live session registration is now closed. <a href="#">Click here</a> to complete your required virtual training.	<b>Life Sciences</b> Live session registration is now closed. <a href="#">Click here</a> to complete your required virtual training.
June 7-8, Scottsdale, AZ	<b>Technology, Media, Telecommunications</b> Live session registration is now closed. <a href="#">Click here</a> to complete your required virtual training.	
June 7-9, Washington DC	<b>Banking</b> Live session registration is now closed. <a href="#">Click here</a> to complete your required virtual training.	<b>Insurance</b> Live session registration is now closed. <a href="#">Click here</a> to complete your required virtual training.
June 21-22, Dallas, TX	<b>Industrial Manufacturing</b> Live session registration is now closed. <a href="#">Click here</a> to complete your required virtual training.	<b>Energy, Natural Resources &amp; Chemicals</b> Live session registration is now closed. <a href="#">Click here</a> to complete your required virtual training.
July 12-14, Orlando, FL	<b>Investment Management</b> Live session registration is now closed. <a href="#">Click here</a> to complete your required virtual training.	<b>Building Construction &amp; Real Estate</b> Live session registration is now closed. <a href="#">Click here</a> to complete your required virtual training.

**New this year!**

[Click here for Accounting Update micro-learning.](#)

You are expected to take the micro-learning that are applicable to your engagements.

**Additional information**

- **Registration for live sessions** will close 10 days before each session.
- **Attendance tracking** – Your requirements will be tracked according to your primary industry as designated in Self Service Connection.
- **Scheduling conflict** – If you cannot attend the live session for your primary industry, then attend the live session for your secondary industry. If you still have conflicts, please contact the [Audit Partner and Managers Training mailbox](#).

Source: KPMG 2017

In addition to the registration page, the micro-learning topics were mentioned by industry leaders during their address to kick-off the in-person sessions. During the live training event, leaders delivered reminders to the Partner Manager audience to take the micro-learning topics relevant to their engagements via a mobile conferencing app, which provided learners their training schedules and other relevant training announcements. KPMG also made the micro-learning topics available in Performance Support Navigator, its performance support content repository available to all audit professionals on its LMS.

In Fall 2016, registration was vastly improved when the Accounting Update micro-learning topics were “Step 2” in the registration process which sent participants to a full list of available micro-learning topics and indicated which courses they had previously completed or enrolled in.

**Figure 2: Registration Steps**



Registration for the **2016 Fall Audit Partner/Managing Director and Manager Training** is now open. Follow the steps below to register.

**Due Dates**

- Federal, Healthcare, HERON, and State and Local Government industries – **January 31, 2017**
- All other industries – **December 16, 2016\***

(\*Note: the 2016 Audit Quality Program – Estimates course is due January 16, 2017)

**Charge Codes**

- 410000001821 FY17 AUDIT-VIRTUAL TRAINING
- Deltak Code for Federal practice only 4100001821.00.7 AUDIT-VIRTUAL TRAINING



**Required virtual courses**

Click here to select sessions according to your schedule.



**Required Accounting Update Micro-Learnings**

You are required to complete a minimum of 3 Accounting Update Micro-Learnings and are strongly encouraged to complete all that apply to your engagements. Click here to register.



**Optional 2015 Fall PMT and 2016 Spring PMC refresher courses**  
Useful as you approach busy season. Click topics below to launch.

- [AS 18](#)
- [IPE](#)
- [MNSAs](#)
- [2015 Accounting Updates](#)
- [Risk Assessment/Fraud/ICOFR & Business Combination](#)
- [Homogeneous Locations](#)
- [Performance Materiality in Sampling](#)
- [ASU 2015-02 Consolidation](#)
- [Group Scoping & SAPs](#)

Source: KPMG 2017

In Fall 2016, all partners, managing directors, and managers were required to take a minimum of three micro-learning topics from the list of 34. This ensured that participants began to acclimate themselves to training in the shorter format and understanding that the content for accounting changes would be delivered in shorter courses in the future.

**Figure 3: Improved Registration**

	Spring 2016	Fall 2016
Unique users enrolled for one or more micro-learning	382	2,397 <b>(627% increase)</b>
Number of individual micro-learning completions	1,350	7,347 <b>(444% increase)</b>

Source: KPMG 2017

For both the Spring and Fall 2016 training series, KPMG’s professional practice group included direct links to the micro-learning topics on specific Topic Overview pages on the repository of internal and external resources. In addition, the micro-learning topics were posted on Performance Support Navigator, a library of curated resources available year-round through the LMS.

## Measurable Benefits

The new approach was extremely successful at focusing training time on highly relevant content. It reduced the hours spent on training while simultaneously increasing the applicability and impact of the learning. In a nutshell, a smaller investment of learner time generated a larger return of relevant learning.

### 5,800 Hours Saved

For 2,900 participants (Manager through Partner):

- 2016 – 1,450 required hours (assuming 3, 10-minute long micro-learning topics)
- 2015 – 7,250 required hours (2.5 hours virtual classroom time)

Saving its highest level of professionals 5,800 hours equates to more than \$1M in savings to the firm.



### Increased Participation: 627% Rise

The number of unique users who completed micro-learning resources increased dramatically between the initial deployment of this approach in Spring 2016 and the second deployment in Fall 2016. More than six times as many users launch a micro-learning resource.

### Increased Learning Effectiveness

- **Previous approach.** In Fall 2015, 79.9% of survey respondents agreed or strongly agreed (on a 5-point Likert scale) that they learned new knowledge and skills through the virtual classroom version of Accounting Update.
- **New approach.** In Fall 2016, 84.3% of survey respondents agreed or strongly agreed (on a 5-point Likert scale) that they learned new knowledge and skills through the micro-learning series version of Accounting Update.
- **Additional survey responses about the new micro-learning approach.** (% of respondents who agreed or strongly agreed with the statement.)

Figure 4: Survey Results

	Spring 2016	Fall 2016
“I learned new knowledge and skills”	86.9%	84.3%
“I would like more trainings delivered via micro-learning in the future”	82.3%	86.2%
“The micro-learning format and duration was an effective way to me to learn the material”	88.7%	84.5%

Source: KPMG 2017

Overall, it is clear that learners are appreciative of being able to select topics that are most relevant to their engagements.

### Feedback From the Fall 2016 Survey

“They were all helpful as I was able to select the areas that I felt I needed to focus on, so they were relevant and pointed me to the key areas for each topic.”

“I loved the micro learnings. All that I took were well done and the approach (quick hit, single topic) was very impactful. The courses held my attention and I believe there will be greater retention as a result of these short courses.”

“I was able to learn a little more about the topics that I thought might impact my clients, and now if I need more information, at least I have a good foundation.”

In the Fall 2016 survey, 86% of respondents indicated they would like to see more training topics delivered via micro-learning, and when asked what topics they would like to have delivered, they mentioned most of the content that KBS Audit delivers (audit updates, more accounting updates, industry-specific content, and updates).

## Overall

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In 2016, feedback from polling and overall survey results was extremely positive. In Spring 2017, the Accounting Update will continue to be delivered via micro-learning. However, because three of the micro-learning topics were required in the Fall, only topics that are new or updated for content or design will be presented on the registration page. Participants only will be required to take one of the micro-learning topics listed.

Based on feedback in the Fall, participants thought that the best micro-learning topics were those that were more conversational in nature, so the team will be updating the design for some topics to make them more engaging. These approaches include animation and videos.

However, going forward in 2017, there are several areas that the Accounting Update development team have kept in mind for future design/development and delivery. The following points have been transferred to other groups within KBS Audit for consideration in their delivery of micro-learning topics:

- Participants want more examples incorporated into the micro-learning topics related to how the accounting guidance is applicable.
- Participants prefer sessions where content is more conversational and less rigorous.
- The registration approach needs to be as simple as possible, and learners need to be shown how to find the resources at the time of need.
- Shorter the better – limit the number of slides.

The Accounting Update was one of the first series of micro-learning topics the group released. KPMG learned it had many benefits, including participants who realized how accessible the content was and had renewed appreciation for performance support-focused learning.

Participants also wanted to know the length of the micro-learning topics, so KBS Audit has added micro-learning “branding” at the beginning of each course in the form of a banner

to indicate to learners that it is a shorter burst of content rather than a full, web-based course.

Despite micro-learning topics being shorter, the development team still needs several months to create them. So KBS Audit has updated the process so there is more frequent collaboration with stakeholders throughout the year and further in advance of training-registration deployment to ensure that there are more opportunities to consider micro-learning topics.

KBS Audit is expanding the model of micro-learning and performance support and transforming other programs to reduce the hours of required full courses and address learning needs through autonomous, ongoing learning. KPMG continues to explore the power of enabling its people to drive their own learning.

## About Brandon Hall Group

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Brandon Hall Group is a HCM research and advisory services firm that provides insights around key performance areas, including Learning and Development, Talent Management, Leadership Development, Talent Acquisition, and HR/Workforce Management. With more than 10,000 clients globally and more than 20 years of delivering world-class research and advisory services, Brandon Hall Group is focused on developing research that drives performance in emerging and large organizations, and provides strategic insights for executives and practitioners responsible for growth and business results.

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