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MANAGING FOR QUALITY IN ODL
COURSE FOR FINANCIAL AUDITORS

Throughout the development of ODL Course of Financial Auditors, four stages can be identified: 1) Knowing the auditors as potential learners; 2) Designing an ODL course for those auditors; 3) Identifying the needs for learner support and the means by which they can be met; and 4) Assuring the quality of the ODL course. In first stage, Lukowiecki (1999) shows that there are auditors working in different companies in the Brazilian electrical power industry who need to update their expertise and want to do so through a distance course delivered by the holding company. In second stage, she shows that a ODL course designed to meet the needs and expectations of those auditors, as well as of their sponsors, should be: modularised, mediated by a mix of videoconferencing (VC) and Web, learner-centred, and have a system for evaluating learning of the formative rather than summative type (Lukowiecki, 1999a). In third stage, she presents a support system to assist the learner before and during the course, involving different roles of supporters (Lukowiecki, 1999b). The fourth stage, which deals with the quality of the ODL Course for Financial Auditors, is described in this essay in two distinct parts. The first identifies and analyses the main points where quality failures can occur, and the second represents the system which is being devised to assure and evaluate quality. First, however, some considerations are presented on quality, on which both parts are based.

SOME CONSIDERATIONS ON QUALITY

Robinson (1999), in msg #494,17 says that quality is usually defined differently by the various stakeholders and, because it is subjective, needs to be negotiated in any particular context. However, she and other authors who write about Quality assurance and Quality Evaluation in ODL, among them Calder (1994) and Freeman (1997), agree on the following: a) quality failures can occur both in course design (product) and in delivery (service); b) quality system should permeate all aspects of a course, from its conception to final review, and continually seek the commitment of all members of the course team; c) Although the set of quality standards of ISO 9000 is better applied to manufacturing, it is possible to adapt them to ODL, mainly in terms of materials production and administrative issues.

There are three components to the operation of quality: quality assurance (QA), quality control and management of quality system. Quality assurance acts preventively, seeking to produce a high-quality product or service at the first time and every time, avoiding rework and cost increases. Quality control acts correctively, identifying failures and correcting them when they occur. Although at first glance QA would seem to be more important than Quality Control, it is a mistake to think so, for the latter may "enable us to see when the previous idea of quality in some product or service is no longer applicable and so take action to modify it" (Lockwood,1999). Management of quality involving both quality assurance and quality control, can operate in a variety of ways, involving different staff, and being as inclusive or exclusive as desired. According to Calder (1999) management of quality can be 'top-down' (institutionally driven) or 'bottom-up' (locally driven); however, being a process, it functions as a loop and it depends whereabouts on that loop one enter. (Msg #471,17).

The supplier-client relationship is often used in a reductionist manner where only the outside client is considered as client. For example, the learners and their sponsors who 'purchase' the course. For quality assurance, however, including the 'internal customers' is quite important. 'Internal customers' are the different members of the same course team in a linked chain, each responsible for meeting the needs of others who are part of the production chain.

IDENTIFYING PROTENTIAL QUALTY FAILURES

Lockwood (1999) says that exploring the features that are indicative of quality of administrative efficiency, content and teaching effectiveness will help a team avoid quality failures in course design and in delivery. This reference will be used in this part of the essay.

Quality of administrative efficiency

Among the critical points of administrative efficiency, two are particularly important to ODL Course for Financial Auditors: the lack of an appropriate infrastructure for ODL courses within the companies in electrical power industry, and the lack of an ODE culture in the teaching institutions which propose to offer open distance courses/programmes to those companies.

The holding company has a solid and effective administrative infrastructure for the provision of presential training to all companies in the electrical power industry throughout Brazil. This same infrastructure will be used to serve the ODL courses. If on one hand this brings benefits, on the other it can induce pitfalls if the staff involved is not careful. The first impulse of the holding company, at all hierarchical levels, is to think that little, or nothing, needs to be changed in its administrative structure in order to deliver a distance course. This starts at the moment in which funds are allocated to the budget and continues throughout the phases of design, development and presentation of the ODL course. In turn, the companies which use to be train their employees in presential courses offered by holding company have a trainee support restricted to a few simple tasks, such as enrolling the learners in the courses, buying tickets, booking hotel rooms and paying out per diems.

The contract between the holding company and the university which will provide the course is another point where failures can occur. The face-to-face refresher course for auditors provided by university has an hour load of 120 mandatory hours and includes general and specific contents taught exclusively by professors of the university itself. The ODL version of this course will be given in self-contained and independent modules, each one with a fraction of that hour load. This generates two problems: one with regard to certification of modules with a low hour load (between 16 and 20 hours each module); and the other related to the employment of tutors from outside the university.

This means that to assure quality of administrative efficiency both the companies and the university delivering the ODL Course for Financial Auditors need to change their views on the inherent needs of ODL courses and prepare themselves to shoulder their share of the burden.

Quality of course content

The professors of the presential Course for Financial Auditors are generally hired because they already have a prior developed content in this area and use their time only to transmit this content during the classes and correct the assignments of the learners. In the case of the ODL version of this course, these same professors will have to develop material suited to videoconferencing and Web, without having had any previous experience in this. Furthermore, while in the face-to-face course the professor only provides the learners with complementary printed material, in the distance training he/she will place all of his/her material in the hands of the company (database and videotape of the videoconferencing). Another aspect to be considered is that the professors will lose the autonomy to work alone both on the development and on the presentation of the course,

because in the ODL course they will have to work as a team, at least interrelating their work with that of the tutor. As a result, things that in the presential course were not so important become critical in the ODL.

With regard to the preparation and presentation of the materials, for example, it is common for errors to occur, such as projection of illegible slides using the TV monitor in VC, use of excessively detailed images (and/or sounds) which take a long time to be consumed via Web; typographical, grammatical and spelling mistakes; production of materials for exhibition on the Web in the same way a printed text is written. Any one of these failures is unforgivable for distance learners, demanding a careful review of the materials used in the course.

With regard to the contents themselves, there may be failures of the following type: content presented by the professor is too academic and not suited to the work the auditor is performing; the content quantity exceeding the hour load of the module requiring a work; the professor may stimulate the presentation of cases and examples pertinent to the southern part of the country, which is more privileged and with which he/she is more familiar, delegating to the background the reality of the North and Northeast which are the regions most lacking in resources and perhaps for this reason, the richest in challenges.

Quality of teaching effectiveness

It is difficult to treat separately the quality of teaching effectiveness, for it inevitably touches on quality of content and quality of administrative aspects.

Although the discussions on the ODL Course for Financial Auditors are strongly associated with the creation of a collaborative and constructivist learning environment, there is the risk that these ideas will be kept only on the theoretical level and nothing will be changed in practice, mainly on the part of the professors and tutors who still practise the 'Lecture-Based' rather than the 'Learner-centred'.

The joint action of the professor and the tutor as described by Lukowiecki (1999b) is another factor which can generate failures in the ODL course in a *continuum* which goes from the planning of the content, going through its development until its delivery. In the selection of content, for example, there may be disagreement as to the importance of including or not certain contents. The tendency is for the professor with his/her academic bias to think that a theory, a concept or a model are important as a basis for the auditor's work, while the tutor with his/her "hands-on" bias can counter-argue; they can also disagree as to the type of cases, papers, exercises or activities to be proposed. In the presentation of the course, although there will seldom be disagreement between professor and tutor, the drive of the learning process will certainly be different between them, for while the professor seeks reflection on knowledge, the tutor seeks the application of knowledge to the audit practice.

The quantity of the content within the hour load of the module, as well as the distribution of this hour load among the various learning segments (videoconferencing, Web, assignments to be developed in the workplace, and reading) may also be a potential source of problems in teaching quality.

The feedback to the learners, or lack thereof, is another potential failure in the course, to the extent that professors are more used to summative evaluation rather than formative, and generally the feedback they give is of the type "you got it wrong" or "you got it right". More rarely the feedback aims at monitoring the learning progress and this can work against the option of creating a learning environment based on constructivism.

Traditionally the holding company has a relation of authority over the other companies in the electrical power sector. Many rules and procedures are established by holding in the form of decrees to be complied with. The maintenance of this conduct in the ODL course may lead to failures in the teaching quality for several reasons, among which we would cite: a) it will be difficult for the holding company to cover all the needs of the companies without first hearing them out; b) the holding company can idealise things that are not feasible in some regions (such as the establishment of dates incompatible with local holidays); c) to the extent that the learner supporters

in the remote points (VC and IT technicians, and course co-ordinators) are not involved in the development of the ODL course, they will not feel commitment and this reflects directly on the quality of the services provided.

ASSURING AND EVALUATING QUALITY

This part of the essay will be dedicated to explaining the system devised to avoid failures and assure the quality of ODL Course for Financial Auditors. This system comprises Materials, Course team, and Management.

Materials

With regard to Materials, two measures are being taken: the first in the sense of assuring that the contents are useful and tailored to the auditors' work, and the second related to the form of presentation of the materials in VC and on the Web.

Lukowiecki (1999a) says that ' time and usefulness' are the critical factors for the learners in the ODL Course for Financial Auditors, and this is why the material has to be dimensioned and selected so as to meet their needs. The strategy chosen to assure that this will happen is to associate the professor (coming from academia) with a tutor (coming from electrical power companies). This partnership, to the extent possible, will be a relationship of exchange and not subordination, where each one of the parts will be capable of recognising the value of the other's contribution and where both feel they are growing. Thus, in addition to the skills associated with their expertises, the capability of working in a group is an important criteria for the selection of the professors and tutors. In addition, the work of both in the phases of planning and presentation is supported by an expert in pedagogy. The expectation is that, together, professor and tutor may: a) find a good balance between theory and practice; b) assure that the reality of the various companies is covered by the course; c) adjust the quantity contents to the hour load of each module; and d) adjust the complexity of the contents to the level of the learners.

The way of transmitting the contents is also being given attention, so as to prevent failures in the course. This involves assuring quality both in the attitude of the professor in his/her presentations in VC, as well as in materials shown on VC and Web. To this effect, oriented by a pedagogical expert, the team is specifying some procedures, work instructions and standards, pursuant to the terms set by Lockwood (1999). This author believes that "procedures are key documents in any QA system. The intention is to specify the actions in clear and simple terms, listing the series of steps involved, who is responsible for each step, how actions are recorded. Procedures indicate what needs to be done and by whom.... Work instructions specify *how* to do it and how a quality record is produced."

Thus, with regard to the presentation, for example, many things are being specified, such as: type of language the professor should use in the VC and the tutor should use in the Web discussions; time and quantity of information in each VC segment. As to materials, the following aspects are being specified, among others: format of the documents (hard copy or digital), fonts (size, type and colour of the letters), quantity and distribution of the information in each document, types and speed of movements which can be used and others that should be avoided (figures, videos), types and sizes of objects which can be used and others that should be avoided on the document camera.

Course Team

Considering that quality of the ODL course is the result of team course effort, it is necessary for all the members to be prepared to provide learner support. This preparation requires participation and training.

Participation means allowing and encouraging the commitment of both the professors from the university as well as the co-ordinators and technicians of VC and IT (local and remote) in all of the phases of the course (development and presentation). Robinson (1999) discussing QA in the design and delivery of a course, says that " if quality assurance systems are effective, then the course would not be poorly designed, since this is part of the whole course creation and delivery process"(Msg #492,17). To this, all of the people involved must be heard during the course design, at least at the end of each key activity. They need to feel that the quality of the course depends on their contribution, and that their activity is so important in the process that if it fails, the course fails.

The training involves learning all of the activities which are new to the team, especially those related to the media. The training of the professor should include, for example, how to prepare material to be exhibited via VC and Web, the correct position and movement in front of the camera, what type of clothes to wear, how to use the table and lapel microphones, what tone of voice to use, how to work on the computer to show digital material, and how to position the physical material on the document camera. The training of the VC technicians includes, among other things, learning how to turn equipment off and on, hook it up and adjust it, control the lighting in the room, protect the room against noise, handle the camera and control panel, place the microphones in the right places.

Management

Management is a key aspect for the quality of administrative efficiency and thus requires that the course manager, in addition to being fully familiar with the project, be a person capable of protecting the quality of the course, in addition to administering the work and the relations within the team course. To carry out these tasks, the manager uses resources such as work schedules, service agreements and evaluation systems.

The work schedule must be a written document detailing each phase of the course (planning, development, and presentation). Each phase must have the key activities, with dates and the names of the people responsible for each one. It works like a contract between all the members of the course team, this is why it cannot be made for one person and imposed on the others. Instead of this, the manager draws an idea and shows it as a proposal of work where all the people involved deal with dates and activities within pre-established limits.

The service agreement starts with the identification of the universities that have already had some experience with Videoconferencing and Web-based courses. For this purpose, the holding company keeps track of the work they have been developing through congresses and seminars as well as visits *in loco*. In addition, the holding company has written an overview of the course to be delivered to the universities at the time of the request for the proposal for development of the ODL course. This document has general information about the course, such as: justification, objectives, content, learner profile, needs and wishes of the sponsors, pedagogy and technology options. This allows the proposals to be prepared on the basis of a common reference, facilitating the work of the holding company in selecting one of these proposals. Then there is the phase of drafting the contract, which must make clear to the supplier of the ODL course things such as: a) what is to be done (quality and quantity of the materials) ; b) what are the media to be used; c) who will provide which resources (human and material); d) when, where and to whom the course material is to be delivered; and e) how the joint work of the professor and tutor is to be carried out.

The quality management system of ODL Course for Financial Auditors is based on the idea of monitoring and evaluation proposed by Hodgson (1993), that is, monitoring refers to the "systems employed to ensure the quality of support offered to learners", while evaluation refers to the "process by which we arrive at a judgement as to the educational effectiveness of anything". For this, the team course is planning two things: training the professor and tutor to give feedback helping the learner's learning process (formative evaluation), and developing a form for the collection of data on teaching and organisation activities to be held at the end of each course.

CONCLUSION

The fact that the companies in the electrical power industry have not formally implemented a quality system of the ISO 9000 type does not prevent the management of the quality of the ODL Course for Financial Auditors by the team. The quality of this course will be achieved by a mix of quality assurance and quality control. This means that, in addition to using some quality standard specification, particularly with regard to materials and some administrative procedures, the course will be continually monitored and evaluated at each presentation in order to carry out improvements.

This essay also wishes to show that QA in the ODL Course for Financial Auditor is only possible through a democratic process, in which all team members participate, giving their contribution, both in the design and delivery phases.

In spite of QA being a key factor in the course's success, mainly in a market of increasing competitiveness, it is necessary to make sure that it does not become a system with an end in itself, which could end up being detrimental to the QA of the ODL course itself.

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