

SPECIFICATION FOR AN ODL COURSE FOR FINANCIAL AUDITORS

INTRODUCTION

This essay proposes to show how the design of an ODL course for a refresher course for Financial Auditors is being conceived with a view to offering it to professionals who work in companies which belong to the Brazilian electrical energy system. Since the project is still quite incipient and non-differentiated, the essay is more a product of my reflections than actually a report.

The reference I always had in mind while writing this essay was that I was specifying a Continued Education course for adults, in a business context, which has very specific characteristics which distinguish it from specialisation courses or graduate course in the academic realm.

Evans and Nation (1996) say about lifelong learning that “the recent enthusiasm of practitioners and policy-makers for lifelong learning embraces staff development as the process within which members of organisations are given the encouragement, resources and rewards necessary to develop their intellect and professional skills on a continuing basis”. And I would add to this ‘seeking improvements in the results obtained by the organisation, whether financial, their image in the clients’ eyes, or whatever.

CONTEXT

Among her considerations about designing courses Betty Collis (1996) says that “the basic starting point in course design relative to tele-learning is the core delivery framework for the course, and the key dimensions of this framework relate to the nature of the organisation which offers the course.” In this regard, if we look at training as a framework within the Brazilian power industry, we can clearly see that this is the case of a traditional face-to-face teaching organisation, which is making the decision to adopt the transmission of its courses at a distance, using third generation technologies, namely videoconference and the Web.

The Old Refresher course for Auditors is one of the many conventional courses offered by the holding company to its subsidiaries. As these companies are cutting costs with travel and lodging, this course has had an increasingly lower number of enrolled students, which is why the holding company is investing in an ODL version.

Demand

In general, the power companies want their financial auditors to have a global and systematised view of auditing, because most of them learned their trade in practice without having had formal training. There are also some companies who would like to have their auditors refocus their auditing on environmental and management audits instead of the former process audits.

As the number of auditors of each one of the companies does not warrant the development of a separate course, the holding company of the power system is being pressured to develop a distance learning course to prevent their auditors from quickly becoming obsolete.

Learners’ profile

Adults who work as Financial Auditors or Technical Assistants in different electric power companies, of both sexes, have a university degree in different subjects and have at least two years' hands-on experience in auditing. They are aware that they have to update their skills and knowledge continuously, if they are to compete in the market, and this is probably their most important motivation for taking the course. They have never taken a distance course and are leery of long, theoretical courses which require a great deal of reading. For them, a good course is a useful and practical course, full of examples, simulations and case studies.

Professors and Tutors

As professor we understand the person who has a thorough knowledge of a certain content. Generally the person is a professor in some university, who is used to giving class on a given subject, or an employee/manager of some company in the power industry who knows how the subject works in practice (e.g., how things can go more smoothly, what the difficulties are, etc.). It is the professor, then, who defines the learning objectives, the content and the activities of the module under his/her responsibility, and gives the class via videoconference.

As tutor we understand the person who is now retired but has a deep hands-on knowledge (accumulated over years of work) and a thorough understanding of the Brazilian power industry and that of other countries. These people are highly motivated to go back to doing something they know and like to do. We are thinking of assigning tasks to them like: monitoring the site which complements the videoconferences (accompany the discussions in the forums, answer questions posed by the learners in the Q&A, research and insert URL and bibliography, etc.), giving support to the learners, forwarding their demands to whoever is competent to resolve them, and providing follow-up to make sure the learner actually receives a response, and so forth.

Resources

All these companies, as well as the homes of these learners, are equipped with computers connected to the Internet. The holding and some companies are equipped with multipoint videoconference rooms and would like to see them used; the ones that are not so equipped could use videoconference rooms of another institution located in the same or neighbouring city. The sponsor wants to avoid using printed material (except through download); accepts acquiring a videocassette recorder and videos available on the market, but does not accept producing them. Professors, tutors and learners can count on technical and pedagogical support both in the preparation of the class material and in the use of the chosen media.

PEDAGOGICAL OPTIONS

In any discussion on the profile of professionals to face the challenges of the next millennium, it is obvious that they have to be prepared to give creative and innovative answers to new and unpredictable situations, and that the development of these human resources depends more on paradigmatic changes than on simple changes in content, methodology and technology of educational programs.

In the business arena, there are important paradigms to be changed, such as:

- The inward gaze should be turned outward
- Individual work should be replaced by teamwork
- Intrasectoral work should be replaced by intersectoral work
- The role of employees should shift from executor of orders to empowerment. On the other hand, the role of the manager should shift from controller of results to facilitator of the work of his/her team
- The role of the company with regard to its employees should shift from provider to fomenter of development. On the other hand, the employee should become answerable for his/her development.

Taking the above paradigms as premises, the design of the ODL refresher course for auditors makes the following pedagogical options:

Constructivism

This is the idea that the auditors are capable of committing themselves to the learning process, construing a knowledge base meaningful to their work. In constructivism, negotiation takes on an important role in the collaborative construction of knowledge, for the interpretations of the participants are continuously discussed among the 'communities of practice' in terms of their individual levels of prior knowledge, mental structures and beliefs (Tony Kaye, 1998).

Collaborative learning

This is characterised by the idea that the acquisition of knowledge, skills or understanding is not an individual process but rather results from group interaction. Collaborative learning is based on the assumption that each auditor has individual knowledge and experience to offer and share with the other members of the group, and that when they work as a team they help each other to learn.

Focus on learning

This focus can be understood as a 'continuum' (Derek, 1999) in which at extreme A one finds knowledge being transmitted from the professor's perspective (dissemination or subject-centred) and at extreme Z one finds knowledge being constructed by learners based on the reflection on their own experience (development or learner centred). There is no doubt that the current face-to-face refresher course for auditors is very close to extreme A while the ODL version intends to displace it in the direction of extreme Z.

Skills, Knowledge and Understanding

Another reference which should influence the design of the course is the concepts of knowledge, skills, and understanding (Sparkes, (1993a). Thus, one can perceive the shift in focus from exclusively 'knowledge' as found today in the face-to-face, to the 'understanding' focus in the distance versions. As there are many levels of understanding, the same notion of continuum of the previous item can be used here, where at extreme A one would find the more concrete concepts such as objects and property in a course on word processing, cited by Graham Blyth (1999), and at extreme Z the more abstract academic concepts such as energy and magnetic fields in engineering, cited by Sparkes (p.p 21).

Andragogy

Pursuant to Moore and Kearsley (1996), adults need to define their own course contents, or at least be convinced that the contents are good for them; adults have a feeling of self-direction and personal responsibility; adults like to make their own decisions as to what, how, where and when to learn; adults see learning as something that will help them to solve their problems in the present and not in the future; adults learn as a function of intrinsic motivation and not extrinsic; time for an adult who works and also studies is a crucial factor. And, above all, the design of a course for adults should take into account that adults have a lot of personal experience which should be taken advantage of in the course: they are not "empty vessels to be filled". Using the 'voyaging' metaphor presented by Rowntree (1999 a), we could say that learners and professors embark together upon a journey where each contributes with his/her experience to make the trip richer and more agreeable – but one of them (the teacher) is at the helm.

TEACHING MEDIA

According to Tony Bates (1995) "videoconferencing is very expensive technology at all levels of output and at all levels of student numbers". However, the holding company and several other associated companies in the power industry have decided to acquire videoconference technology in view of aspects such as: the high cost they incur with transportation and allowances; the losses resulting from the absence of the employees from their tasks; the time spent on travel does not add value to the final result of the event. These companies are getting equipped with videoconference rooms for use in training and both work and business meetings. Furthermore, the holding company, through a Technological Development Fund allocated to research projects, has funded the installation of videoconference rooms in several universities and teaching institutes throughout Brazil.

In view of the above, the holding company expects the course to make the most of the videoconference facility. Therefore, and also having in mind that technological innovations should be introduced subtly in order to motivate (and not frighten off) learners, it has opted for a course design in which the videoconference is present in combination with other methods and media. In other words:

- Videoconference is to be used as a means to transmit knowledge of the conventional class type. Only in this case, the teacher interacts with students in different remote points and stimulates the active participation of the learners.
- Site on the Web to be used for the following purposes: a) as a means for the learners to continue interacting among themselves and with the teacher/tutor through e-mails or CMC, outside the videoconference sessions; b) as a means to store all the information related to the course, the material exhibited by the professor in the videoconference classes, the Q&A; c) as a library containing reading texts, bibliography and URLs.
- Print to be used in two types of folder, i.e., one for companies with the objective of promoting the course, stimulating the enrolment of students and instructing the companies on how to proceed; and another for the learners, with the objective of presenting the course (overview, curriculum, pre-requisites, *modus operandi*, etc.), and providing a sort of "treasure map" showing how to find the site where detailed information on the course can be found and where doubts can be cleared up.
- Telephone, Fax to be used as means of communication and exchange of information (as an alternative to e-mail) among people directly or indirectly involved in the course.
- Video to be used as a means to register the videoconference classes so that learners who were unable to attend them can make up later. It could also possibly be used by some professor when there is no alternative. And, in this case, could be shown through the VCR at remote points, for the speed to be used in the videoconference does not allow good video projection quality.

STRUCTURE

The structure of the ODL refresher course of auditors involves the following aspects: Content, Hour Load, Duration and Scheduling.

Content

An initial survey made with the audit departments of the companies to identify their expectations with regard to the contents to be covered by the auditor refresher course shows a list of over 30 titles. In view of the diversity of the objectives of these titles, the course design is being conceived so as to meet all of them without subordinating some to the others. This involves a structure of independent blocks, each one with its own objectives, content, activities duration and price. Thus interested companies and learners may consume the course as a whole or only those blocks which

suit them best, paying only for what they consume. This also allows the auditors to take the same course following different paths, having as their only limitation the starting and conclusion dates of each block.

The design provides a flexible course with a basic module and as many specific modules as needed but without an overload of content. In the ODL design, modules can be added or subtracted without distorting the logic of the course.

The Basic Module is structured in a transversal form, i.e. in an encompassing form where the knowledge and understanding in it contained are common to all the specific modules. On the other hand, the specific modules are structure longitudinally, i.e., they explore the understanding, knowledge and skills related to a specific type of audit. Although the list of contents shows a large quantity of specific themes, there will probably not be a specific module related to each theme, but the specific modules shall be categorised pursuant to their nature. Thus the initial plan is for there to be one basic module and three specific modules, namely: Process Audit (covering various themes on the list of contents, such as Payroll Audit, Construction works audit, accounting audit, etc.), Management audit and Environmental audit.

Hour load and Duration

The overall hour load of the course is 40 hours, distributed as follows:

Basic Module	12 hours
Process audit module	12 hours
Management audit module	08 hours
Environmental audit module	08 hours

The 12 hours of the Basic Module are distributed as follows:

- 8 hours of videoconference, i.e., 4 classes of two hours each
- 2 hours of recommended reading
- 2 hours of work on the Web (group discussion, Q & A, visits to other sites, etc)

The 12 hours of the process audit module are distributed as follows:

- 6 hours of videoconference, i.e., 3 classes of two hours each
- 2 hours of recommended reading
- 2 hours of work on the Web (group discussion, Q & A, visits to other sites, etc)
- 2 hours of collection and analysis of material from the person's own work

The 08 hours of the management audit modules and the environmental audit modules are distributed as follows:

- 4 hours of videoconference, i.e., 2 classes of two hours each
- 2 hours of recommended reading
- 2 hours of work on the Web (group discussion, Q & A, visits to other sites, etc)

Scheduling

The asynchronous activities, such as participation in discussion forums and recommended reading, are scheduled pursuant to the convenience of each learner after each videoconference class. However, the synchronous activities are previously determined, as shown by the example below:

BASIC MODULE: SCHEDULING OF VIDEOCONFERENCE CLASSES

Class	Date	Time	Theme	Professor
1 ^a	08 June 99 Tuesday	9:00 –11:00	<ul style="list-style-type: none"> • Background, fundamentals, concept • Auditor's profile, role. Professional ethics • Evaluation of the cost/benefit ratio of the audit work • Types of audit 	Professor: Nome Tutor: Nome
2 ^a	15 June 99 Tuesday	9:00 –11:00	<ul style="list-style-type: none"> • Definition of objectives and audit work procedures • Work papers and referencing • Audit techniques 	Professor: Nome Tutor: Nome
3 ^a	22 June 99 Tuesday	9:00 –11:00	<ul style="list-style-type: none"> • Writing reports 	Professor: Nome Tutor: Nome
4 ^a	29 June 99 Tuesday	9:00 –11:00	<ul style="list-style-type: none"> • Addressing the audited areas (before, during and after audit) 	Professor: Nome Tutor: Nome

LEARNING OBJECTIVES

General Course Objective

Provide the financial auditors with an opportunity to reflect upon and question their work practice based on the acquisition of systematised and updated information and the exchange of experience with other professionals who work in the audit area.

At the end of the full course, it is expected that the auditor will be capable of understanding how his/her company's audit system works, its articulation with other systems inside and outside the company, and also of transforming his/her own work practice and proposing improvements in the relationships and processes of his/her area, with reflexes on the company's results.

Specific Objectives of the Modules

The Basic Module has as its objective the provision of an overview of financial auditing, through the presentation of concepts and fundamentals, stimulating the participants to match theory with practice. At the conclusion of this module, it is expected that the participants will be able to understand the meaning of their work and their role in their organisation.

The specific modules (management audit, environmental audit and process audit) each have their own objective. For example, we present the objectives of the process audit module, namely to provide an overview of the processes through the identification of their components and the understanding of how they interrelate, as well as focus on each one of the processes subject to audit (e.g., payroll, accounting, etc.) through the teaching of analysis techniques and improvement of processes. At the conclusion of this module, it is expected that the auditor will be capable of proposing improvements and rationalisation of the organisation processes.

ASSESSMENT

The focus of the ODL auditor refresher course is more directed to fulfilling the learning objectives than to providing certificates to the learners. Thus the participating which complete 80% of the hour load of each module shall be eligible for a participation certificate issued by the holding company. As a result, the learners shall be evaluated through the activities proposed throughout and at the end of each course module, not to receive grades or to be judged, but in order to feel that the learning process is being followed up on and valued by the professors/tutors. Or, according to Lockwood (1995), 'formative components' and not 'summative components'.

As already stated above, the auditors do not like to read texts, they criticise the academicism of the Continued Education courses, and they do not have the habit of participating in discussions online.

Therefore, although the course activities introduce novelties and challenges of an intellectual nature, they should be strongly related to the learners' work activities. Thus each course module shall propose activities such as:

- Reading papers, newspapers, book chapters, etc., containing issues related to the audit work in the companies. The reading material, however, should not be extensive, and should be presented in the form of short texts in colloquial language and written in Portuguese, with the goal of encouraging the auditors to read;
- Analyse the impacts of external changes (government, banks, legislation, etc.) and internal changes (power industry policies and guidelines) on the companies and consequently on the audit work;
- Discuss with the other learners, teachers and tutors. In activities such as this, the teachers and tutors should stimulate the active participation of the learners in order to clarify their doubts and give them opportunity to organise, explore, discuss and argue their own ideas. The discussions should take place in the videoconference class plenary and in small groups on the Web. Evans and Nation (1996a) say that "small group activity and discussion is one of the most effective methods for fostering critical and independent learners"
- Match the theoretical content of audit work with the practical aspect.
- Analyse reports previously prepared by auditors, requesting them to prepare new reports showing what they have learned;
- Do role play evaluating how the auditor addresses the audited areas;

Both in the videoconference class activities and in the Website activities, the feedback of the teachers, tutors and colleagues is immediate, exactly as it would be in face-to-face classes.

COURSE DEVELOPMENT STRATEGY

Among the various course development strategies, we present the following:

- The changes in the paradigms should be carried out not through a revolutionary process but an evolutionary process in which new elements are introduced gradually, seeking a balanced and harmonious relationship with the values and procedures of each current culture. The idea is that learners receive the "new" as a development opportunity and not as a threat. The course should take this aspect into consideration.
- The basic module shall be the first to be developed, and the development of the additional modules shall take place according to the priorities established by the hold as a function of the actual existing demands.
- As most of the learners, professors and tutors are participating for the first time in a distance course, they should receive guidance, specific material on ODL, and all necessary support;
- Select among a contingent of auditors retired from the electrical company those which have a tutor profile and train them to exercise this role;
- Train the professors and tutors in the use of videoconference and the Web, i.e., how to place themselves in front of the cameras and microphones, how to motivate the learners of the various points to participate in the discussions, how to construct and use their material for the videoconference and the Web;
- The course should be developed through a combination of external and internal resources with elements specific to the electrical energy system by the audit department of the holding company.
- Provide conditions for the professors to work with each other and with the tutors during the development and execution of the course;
- Identify in each one of the companies of the system one or two people with a profile suited to provide technical support and train them both to support the videoconference sessions and the Web in points where the learners are found;
- All of the people involved in the development and implementation of the course should participate in these processes, or at least be informed as to their progress, from beginning to

end. They should be able to make suggestions, give opinions, etc., so that they feel committed and responsible for the end result of the course;

- The various phases of course development should be set out in a time schedule, containing task with dates for starting and ending same, and the names of the people responsible for each task.

CONCLUSION

When we compare the face-to-face refresher course for auditors and its ODL version, seeking to determine similarities and differences, we observe that the tendency is more toward the latter, leading us to conclude that:

- The design of an ODL can make use of nothing or very little of a face-to-face course design. Therefore, when someone hires us to “adapt” a presential course to one which is to be delivered at a distance, it is better to take it under advisement and be prepared to develop a new course.
- The development and implementation of an ODL course depends fundamentally on teamwork, which involves several people performing different roles, using different technologies and resources. Thus the planning of an ODL course becomes indispensable.
- The form in which the medium is used may influence learning more than the choice of the medium itself. In this sense, an ODL course which uses information and communication technologies should provide professors and learners with orientation and support suited to the interfaces they will be using.

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