

Jennifer Briggs: [00:00:00] Serving on a committee would not count toward your renewal. But, for example, if you serve on the Indiana CPA Society Ethics Committee, I guarantee you that you are getting a lot of education about ethics and the profession. That's one that a lot of people really relate to.

Peter Margaritis: [00:00:31] Welcome to Change Your Mindset Podcast, formerly known as Improv is No Joke, where it's all about believing that strong communication skills are the best way in delivering your technical accounting knowledge and growing your business. An effective way of building stronger communication skills is by embracing the principles of applied improvisation.

Peter Margaritis: [00:00:51] Your host is Peter Margaritis, CPA, a.k.a. The Accidental Accountant. And he will interview financial professionals and business leaders to find their secret in building stronger relationships with their clients, customers, associates, and peers, all the while growing their businesses. So, let's start the show.

Peter Margaritis: [00:01:19] Welcome to Episode 20. And my guest today is Jennifer Briggs, who's the CEO of the Indiana CPA Society. This is a follow-up interview from our prior conversation on October 30, 2017 around competency-based CPE.

Peter Margaritis: [00:01:34] It's been a little over a year since our conversation, and I want to check in with Jennifer to see the progress that they have made, and learn about any unforeseen challenges that they may have faced, and how they handle these challenges. As a brief recap, here's the show notes from that episode.

Peter Margaritis: [00:01:51] On July 1, 2017, the State of Indiana signed House Bill 1467 into law, which allows competency-based learning through professional development opportunities to qualify accountants for accountant certificate renewal. This all began years ago around 2010, when the Indiana Society created a board-level task force on knowledge management. Jennifer worked with the task force on competency to examine how things have changed in education and everything snowballed from there.

Peter Margaritis: [00:02:24] Although the bill is passed, this is just the beginning. Jennifer is now working with a committee to create rules around the law. Nothing is finalized, but the idea is that this new system will be designed around those who actually want to learn, as opposed to those that sit in the back of the classroom just to collect their eight hours of CPE credit. Change is everywhere in our profession - technology, demographics, pricing models - so it's imperative that education changes too.

Peter Margaritis: [00:02:53] So, there's a little bit of the background. You can find that episode on my website under Improv is No Joke Podcast or on iTunes if you want to listen to it in entirety.

Peter Margaritis: [00:03:03] But before we get to the interview, I wanted to share with you that my book, Taking the Numb out of Numbers, was number 12 of the Best Books in 2018 for Speakers as ranked by speakershub.com. Now, you don't have to be a professional speaker to gain value from this book. I'm currently working with sales teams, engineers, architects, and financial professionals to help to transform their presentations from data dumping, mind numbing during the headlights conversation, to engaging conversations that spur action.

Peter Margaritis: [00:03:34] Here's a recent Amazon review of my book by Rob Nance. Title: You Will Not Have a Deer-in-the-Headlights look. "Anyone who ever finds themselves needing to meaningfully engage with an audience, clients, prospects or students, should soak up this book. Gaining new skills and focused insight that will help you provide exceptional customer service is welcome at any time and at any level. And Taking the Numb Out of Numbers delivers on that promise. In an easy-to-read digestible, you will find it thought-provoking, fun, and very worthwhile.

Peter Margaritis: [00:04:10] Rob, I greatly appreciate that review. The book is available on Amazon, in paperback, and in Kindle. So, go buy it today. Don't hesitate, just go buy it. If you'd like to purchase 10 or more copies, please contact me at peter@petermargaritis.com for bulk discounts.

Peter Margaritis: [00:04:29] So, without further ado, let's get to the interview with Jennifer Briggs.

Peter Margaritis: [00:04:37] Welcome back, everybody. Today, I've got Jennifer Briggs, who's the CEO of the Indiana CPA Society with us. And this is a follow up from a conversation that we had back in October 30, 2017 where Indiana had been moving, taking - and she said at the time - baby steps towards competency-based learning within with the membership. And first and foremost, we're recording this on January 2, 2019. So, Jennifer, welcome and Happy New Year.

Jennifer Briggs: [00:05:12] Thanks, Peter. Happy New Year to you.

Peter Margaritis: [00:05:15] It's glad to have you back on. And if you could give the audience a little 10,000-15,000 view of this competency-based model, how it developed, I think, it was six to seven years ago, the idea, and how you and Gary Ballinger evolved this over time. And then, we'll move into where you are today with a little over a year, year and a half later since our conversation.

Jennifer Briggs: [00:05:40] Sure, sure. So, we began talking about future issues for the profession, and what our members need to know, and how they need to define it way back in 2004 or '05. And then, it evolved into 2009, looking more at kind of those future issues. In 2010, looking at the AICPA-- CPA Horizon 2025 document.

Jennifer Briggs: [00:06:10] And so, using that as a basis, we took that core competencies embedded in that document, and worked around them, and came up with this concept that there's a lot that CPAs need to know, and why are we still so stuck on the hours concept for continuing education, and how can we in this really changing world with all the technology and the ways people do things, how can we focus on competency versus hours, and how can we let our members "count" all the things they do that improve their professional success, that make them better CPAs

Peter Margaritis: [00:06:56] And from that, obviously, a lot of work with the accountancy board, with the membership. I believe in my notes that you guys put

together a competency task force. I'm not sure if that's the right terminology to use, but a committee together to help get this moving in the right direction.

Jennifer Briggs: [00:07:19] We did. We had a task force, the Future Competency Task Force, and wrote a white paper about it. And then, that was about the time we created the CPA Center of Excellence as the hub for these activities. And then, of course, that was in 2014. And then, from there, as you mentioned, in 2017, we were able to pass legislation that allow for competency-based education to renew a license in Indiana.

Peter Margaritis: [00:07:56] And there are some tricky things about -- So, you got competency-based, but we're still reporting in hours to the accountancy board. And I believe that you started with ethics. And in Indiana, is it four hours needed every three years on ethics or is it more than that?

Jennifer Briggs: [00:08:17] It's four hours.

Peter Margaritis: [00:08:18] It's four hours. So, I could take it, and it could take me six hours to do it. You could take it, and it could take you two hours to do it, but we would get, I think, the turnout was a waiver that we completed the ethics course. And in that waiver, there is an hour component there of four?

Jennifer Briggs: [00:08:40] Yes. And, basically, and to clarify and address this correctly, it's four hours every three years for every renewal. And we did. We created an ethics course. We created a number of courses on different topics like leadership and strategic thinking. And the ethics course was something everyone needs and was kind of easily accessible.

Jennifer Briggs: [00:09:03] And so, we created this course. It's all online. It's interactive. You have to actively participate in it by including comments or replying to other people's comments. And, initially, it did count for a waiver of four hours. But, now, actually, what it says is that if you take that course that meets the ethics requirement in Indiana, if that makes sense.

Jennifer Briggs: [00:09:36] So, it's moving even more for buying in to competency-based and that we don't care how long it took you. You did this, and we know it's relevant. And so, that meets the ethics requirement.

Peter Margaritis: [00:09:50] Oh, okay. Yeah, it has evolved in that direction where no matter how long it takes you, you've completed it. And, now, you have met that requirement.

Jennifer Briggs: [00:10:03] Right. Now, our other courses are still on the waiver system. So, you complete a course that's approximately eight hours. Again, it could take you more or less, but you get a waiver of eight hours, and you have a renewal.

Peter Margaritis: [00:10:19] Maybe I've asked this question in the past, but in these competency-based courses, well, we all know there's some online courses that are out there that you can take the course, self-study online, take the course and find ways to have it completed in less time, and get the full credits for it. And not by completing all the information by taking shortcuts or whatever. In your courses in this competency-based model, have those shortcuts been, I don't know if you could ever say completely eliminated, but much harder to get around?

Jennifer Briggs: [00:10:57] I would say they are practically completely eliminated in our courses, yes, because of the platform we use and the leveling system, you cannot get through it without completing. It will say, if you're supposed to watch a video, let's say, you can't watch that faster than the length of the video. So, it recognizes all of that and has some times -- I don't know how you would say it, but some information about the timing of the whole thing that makes it very, very hard to move to the next part of the course without having completed it.

Peter Margaritis: [00:11:40] So, when you move to the next part of the course, is there a test involved?

Jennifer Briggs: [00:11:45] No, there's no test.

Peter Margaritis: [00:11:46] No, Okay.

Jennifer Briggs: [00:11:48] Only the part of it that makes it more interactive though and kind of test, if you will, the competency gained is the questions and commentary that the learners have to include. For example, there might be a case study that you read, and then it would ask how the learner would have -- what they would have done in this particular part of the situation.

Jennifer Briggs: [00:12:21] And so, there's a lot of commentary. And people take it very seriously because everyone else taking the course can see it. And so, you can't just type a quick response without kind of thinking about it. Additionally, we do monitor the responses. I would say we don't read every one, but we do have a quality control where someone is making sure that all the participants have put some thought into their answers.

Peter Margaritis: [00:12:53] Okay. So, that model, and this -- What's the word I'm looking for? These things, they'll keep it from people moving ahead. All those bells and whistles are still in there today. Have you enhanced them since the original launch?

Jennifer Briggs: [00:13:12] No. I think, in fact, if anything, they worked too well. So, one thing we're looking at is breaking the courses down into parts. And I'll tell you what I mean by that. I think that we found the feedback we receive is that it takes almost everyone more time than the eight hours, let's say, for the eight-hour class. And so, we are looking.

Jennifer Briggs: [00:13:41] And even though the classes are extra leisure, take them at your own pace, a lot of CPAs, and I'm going to generalize here for a minute, they like to complete something, like a deadline. So, we are finding that it was too long. They just felt like it was hovering over them. Somehow, if we could break them down into shorter parts, they could complete a part, still get some credit, if you will, waiver for that many hours, and then move on to the next part. So, that's something we're working on now.

Peter Margaritis: [00:14:25] As you're saying that, I'm trying to put myself in the attendees' shoes or in their seats, and if I'm doing eight hours of some type of leadership skill. And, I think, yeah, I could see where that would be a challenge. We want to get to the deadline. We love deadlines. We're in the deadline business. Yeah. And I'll do everything I can to get to that deadline, but oh my god, yeah. And so, you break them down into, let's say, two-hour modules?

Jennifer Briggs: [00:14:53] Yeah.

Peter Margaritis: [00:14:56] Okay.

Jennifer Briggs: [00:14:56] Yeah. And the way we're looking at it is so that they can be taken independently or as part of the whole. So, if you just do parts one, two and three, you still have a lot of learning there.

Peter Margaritis: [00:15:11] Okay. So, I see you do get some waivers for completing portion of it. You don't have to complete all of it to receive all that waiver. You could decide, "I don't want to finish this, but I do have two hours from the module that I did complete."

Jennifer Briggs: [00:15:27] Right. That's what we're looking at.

Peter Margaritis: [00:15:30] So, we talked last year, and I made a comment about you guys doing a great job with this. You didn't like hit the gun go, and you go sprinting off like you're in a race. You took baby steps over time, these little baby steps. And I guess my question is a year or so, have these steps grown up a little bit? Are we taking a little bit longer steps? Are we still going down the baby steps just to be sure?

Jennifer Briggs: [00:15:55] That's a great question. We're really evaluating everything around this right now, not the concept, not the idea of competency-based education, but I don't even know whether we're to teenage steps. I would say pre-teen, which it can sometimes be challenging. let's say, if you've ever had a pre-teen in your house.

Peter Margaritis: [00:16:20] Yes.

Jennifer Briggs: [00:16:22] And so, we have learned a lot along the way. We hear from members. We take that feedback. And frankly, the comfort level is something we did not really acknowledge or, perhaps, maybe it seemed like we weren't moving that fast to us, but it seemed fast for a lot of our members.

Jennifer Briggs: [00:16:45] There's something about a waiver of hours that did not feel comfortable to a lot of people. You know how it is. You want to be able to say, "I completed what I needed to complete." So, that's something we've had to look at, and just overall, what is providing the most value.

Jennifer Briggs: [00:17:03] We passed that legislation in 2017. But, right now, we're still on the waiver system because it's taken all of 2018 and more - we're still working on it - to work on the administrative rules that actually allows CPAs to use this competency-based education. That process has been great and interesting, but also challenging.

Peter Margaritis: [00:17:29] So, are you still working with a subset of the Accountancy Board with this language, and these rules, and stuff as you roll it out that you were doing the last time that we talked?

Jennifer Briggs: [00:17:42] We are. There have been some changes, new board members, and to then there are questions there. Additionally, it's just challenging sometimes to get it on the agenda. Our board of accountancy, everybody is really busy, and they meet, and they have a lot to cover. So, even getting into this can be hard.

Jennifer Briggs: [00:18:06] And then, once you start talking about it, I mean, the members of the Board of Accountancy are all supportive of the concept, obviously, by allowing the waiver program. It is still a lot. There's still regulators. And how can we be sure that we are protecting the public, that everyone is getting the education that they need?

Jennifer Briggs: [00:18:26] So, I would say we've had a few steps forward, maybe a couple of steps back, but everyone talking and working really hard on it. And I'm encouraged because you see things. I was just looking at an old [one spot] November of last year, our cherished memo from NASPA. And NASPA is talking about evaluating the need for hours, for the experience requirement for licensure, and considering other ways that candidates could meet those hours through internships or life experience. So, I mean, you're hearing more and more about the idea that we learn in different ways, but actually putting that into practice is harder than we would like.

Peter Margaritis: [00:19:18] Well, yeah. I mean, because we've been doing it this way for such a long period of time. Change is difficult. As you alluded in the first interview, we're dealing with different systems. These systems have been built over time, and to make a change in a system takes integration with other systems, which doesn't happen overnight.

Jennifer Briggs: [00:19:41] No, no. And, in fact, I am proud to say, honestly, that we have created an advisory board out for the CPA. The excellent side was six professionals from all across the country, well-versed in education, specifically competency-based education, and learning in general. And to a person, everyone tells us that we are way ahead of the game, that this is hard stuff, that we have made a lot of progress, but we just have to be patient.

Jennifer Briggs: [00:20:19] A lot of the advisory board members, they work in higher education. And that's a huge challenge when you think about higher ed, and the credit system, credit-hour system is set to financial aid and that kind of thing, that we really use that as an example to us of how if higher ed is starting to experiment here, we can do it too because their barriers, I would say, are even higher when you're talking about the whole financial aid system.

Peter Margaritis: [00:20:55] There appears to be more layers within that higher education system, even to the faculty members who are on tenure, and getting buy-in from that group to agree to something such as a radical change of this competency-based learning. But not to say you guys and the accounting profession,

between old school-thought that's out there, and this is the way we've always done it, and kind of changing that all around. I would imagine -- Well, let me say, I would imagine that some of the baby boomers are probably much more reluctant to this change versus some who are a lot younger than myself.

Jennifer Briggs: [00:21:39] I don't know. I don't have the actual statistics, but I feel like it's more of personality over age, to be honest. It's more based on just what you're comfortable doing. If you just are one of those people, and you like to say, "On this date, there's this class, and it lasts four hours. I'm going to sit there. I can check it off my list," then, you're going to be more comfortable in a traditional setting. So, we've had lots of people who really liked it, who, frankly, I would not have anticipated, I think, so.

Peter Margaritis: [00:22:17] Well, yeah. As you were describing that personality type, I wonder if we think about a what a stereotypical accountant CPA, very linear, very precise, loves deadlines, and there's a lot of them that I know, they go, "I can't move off the fly. That's when I go crazy when I don't have that routine. I just don't function very well." And I'm thinking, "Okay. Well, competency-based learning is just the opposite of what that is."

Jennifer Briggs: [00:22:47] I'm just going to say, we find that it tends to be people just get it right away and really liked the idea, or really people struggle with anything that's different, which I find so interesting because it has been around a long time, the current system, but not forever. I mean, only half -- We're 104 years old almost an organization, but CPE, the credit hours system is only, I think, 40 something years old. So, I don't know. Sometimes, I don't understand that challenge to change.

Jennifer Briggs: [00:23:30] Having said that, you're talking about CPA license, right. You're talking about a livelihood. You're talking about a profession and something that people work really hard for. I understand not wanting to rock the boat and just do what needs to be done. But I also know how our members are learning in so many different ways. And I just wish that could. We just want to move forward.

Jennifer Briggs: [00:23:59] And I think that we are. We're trying to incorporate competency-based education into everything we're doing. So, we're looking at our traditional courses and sort of looking at how we incorporate some competency-based education into it, even though it's still going to be hours-based, if that makes sense.

Jennifer Briggs: [00:24:22] We have completely changed our leadership program, particularly, for young members. And it now involves a book club where they do work, pre-work reading this book before the meetings. And then, between meetings there's an online competency-based course. Additionally, we're using an online tool to assess where they are in certain areas like communication or strategic thinking. So, I think we're understanding some of the barriers a little bit more and still moving forward, but also trying to make it more palatable by feeding it into other things, if that makes sense.

Peter Margaritis: [00:25:09] Yeah, it does. And as you were describing this, over the past couple of weeks, we've had family for the holidays or whatever. And my wife says something, "I need to get the newspaper." And my son was like, "Mom, why do you read a newspaper? Nobody does that anymore. Just read it on your iPad." But it also goes different ways of learning.

Peter Margaritis: [00:25:34] And, right now, I'm glad you guys are attacking this because we live in, to some degree, somewhat of a la carte world versus order and just off the menu. And people learn in different ways and to be able to provide that opportunity that they can learn what fits them the best will only make them more successful.

Jennifer Briggs: [00:25:59] That's what we think. That's what we believe. So, just kind of... And one example I probably used when we talked before, but I think it's such a good one, is something like in Indiana, and I think, it's like this in most places. I mean, serving on a committee would not count toward your renewal. But, for example, if you serve on the Indiana CPA Society Ethics Committee, I guarantee you, you are getting a lot of education about ethics in the profession. That's one that a lot of people really relate to.

Peter Margaritis: [00:26:38] So, does Indiana now provide continued education for those who serve on a committee?

Jennifer Briggs: [00:26:45] Our committee, we are, yeah. I believe -- Now, I'll say this word catching me out of my lack of detail. So, I believe so. I believe that's part of the new rule. Unfortunately, I'm not sure, but I think it's also tied to the new legislation. I think it might be tied to the rules though as far as actually using it.

Peter Margaritis: [00:27:08] But what a great way. I mean, think about it. I remember how much I learned serving on the board in the Ohio Society of CPAs in the role of a chair. Never really thought about getting CPE for it but that would be great. Just from a selfish perspective of being, say, in your shoes as a CEO, what a great way to get membership involved.

Jennifer Briggs: [00:27:31] Right. And, again, yes, your experience in Ohio is a perfect example. You definitely learned along the way, and you spent a lot of hours, I'm guessing, doing it. Do you think that added to your experience as a professional?

Peter Margaritis: [00:27:51] Oh, by far. I walked away. I think Clarke Price, every time I see him, because I've never had that opportunity, I would have missed out on a ton.

Jennifer Briggs: [00:28:02] So, it just seems like we should be able to find a way, and that's what we're working on, to make that experience a part of your renewal process.

Peter Margaritis: [00:28:14] That's incredible. I love that idea. And I do wonder, I don't know if we mentioned this earlier, but the competency rule in Indiana, it's an option. It's not mandatory.

Jennifer Briggs: [00:28:27] Thank you so much. Yes, yes. We try to stress that. It is just an option. We know there are people who will always be comfortable with these many hours, and they do those, and they move on. That's fine. All we're saying is that it should be an option for people who want to try something different.

Peter Margaritis: [00:28:50] And do you have, now, the -- I don't know if it's an option. So, you've got actually the size of the professional membership within Indiana. Is there percentage that you have of the membership that are attempting to try competency-based learning and has that grown over time?

Jennifer Briggs: [00:29:11] I don't have the exact numbers here. I can tell you that it kind of has gone up and down, just to be honest. In one area, again, when you can make it very clear. So, our ethics competency-based course does very well. We just released a new course in 2018, and that did very well. It's a big seller. But most of the other courses that are not as easy to quantify what you need, that didn't do as well.

Jennifer Briggs: [00:29:40] But, again, that's where I also try to focus. We have these competency-based courses, and I'm sure there are others out there, but it's more important to us that everyone understands that this is about what experiences you have that add to your professional expertise and how you can "have those."

Peter Margaritis: [00:30:08] Yeah. Yes. I'm thinking, are you still the only CPA association in the United States that have gone down this path or if other states began to move in the same direction?

Jennifer Briggs: [00:30:22] I know there are some other states doing some things. In particular, Wisconsin. They did not have a CPE requirement for a license renewal. They were the only state, I believe, that didn't. And, now, as they have a rule now, they have a requirement now, they have been implementing that, allowing some competency-based education as part of that.

Jennifer Briggs: [00:30:49] I can't say I'm fully versed on that, but I know our staff have been talking to them about what they're doing. They're waiving this to hours or, at least, I believe, credits, so that they can make them a little easier to understand, which is something we talked about as well. It's just hard, I'm sure, I'm sure other states. I think, things like micro learning, probably, would count in this category to some extent. And I know a lot of people are doing that.

Peter Margaritis: [00:31:24] Yeah, we're doing that. I know we have that here in Ohio and, I believe, also, in Maryland, but I haven't heard much about micro learning. I think in the last couple of years, I remember, we're on the Future of Learning Task Force? And I think it was around that time that I know Ohio had implemented, and I think that Maryland had too, but then there was a halt put on it, and they're exploring something about it. But I know it's still there, but I'm not sure if any other states have really jumped on that bandwagon.

Jennifer Briggs: [00:31:59] I'm not sure. That's something that didn't work or really interested in, to be honest, for a while. Now, we understand that's part of it. If you want a 10-minute increment, and it contributed to your competency, by all means, let's do it. I think we find, and I don't know about other states, we find that it's the same idea as our longer courses being kind of hanging over people's heads. They don't really like the concept of having to keep track of such small increments of time, even though, obviously, they did that in their day-to-day, a lot of them.

Peter Margaritis: [00:32:38] Yes. You would think they'd be able to track time, they could track CPE as well. But along those lines, but I also think it's part of the mentality, and maybe it's a generational one, but I wish I knew the statistics, but I know they weren't that high. In Ohio, we have our our monthly magazine that you can read, fill in some dots, and then they get an hour's worth of credit. I'm not sure. Like I said, I don't know the status, but they weren't really high on the number of members that attempted it.

Jennifer Briggs: [00:33:15] Really? That's interesting. I think, what's so fun about that is we've never done that here. I know quite a few states do that, but when I think about it, for us, that would be a great example of, let's say, you kind of have a plan. Here are some things I want to know more about. And reading that magazine is part of that plan. Just keeping it. So, you count that time, even though you don't have to submit a test, if you will, or kind of anything like that.

Jennifer Briggs: [00:33:51] And if I can, I'll say it. I was just talking to a colleague the other day over break, and her daughter is in sixth grade. And she was, and her sister,

and my son, were running around my house like maniacs and playing hide and seek. And at one point, sat down on the couch to take a break. And she said, "Oh, I can count this for her PE class." Over the break, there was some incentive for them. They have to check that activity. And she was trying to get four hours a week. And it didn't have to be go to the gym or do this many jumping jacks, if people still do jumping jacks, I don't know. We both said, "Yeah, you're sweating. You should get credit for this." And I just thought, "Gosh, if we can do that for sixth grade PE, we should be able to figure it out."

Peter Margaritis: [00:34:57] Yeah, you're right. And actually, I had tested something with Maryland where we took the first five podcasts, and made them NASPA-compliant, and we offered it up for SCP. And my thought was, "Well, for those who commute, if you listen to an episode on a daily basis, by the end of the week, you'd get five. And just keep adding that up."

Peter Margaritis: [00:35:18] And we tried to market it, and it's still sitting out there. But I think over the last two years, we've sold three maybe. And the only thing that we've concluded is one, well, okay, a podcast is still new to a lot. And two, it's only an hour or even a half of a credit. But is it worth that investment where I could use to go sit in for eight hours. Okay, I've got my eight hours. Let's move to the next.

Peter Margaritis: [00:35:48] I don't know. I think it's still part of that mentality. And maybe better understanding the product that's out there or the opportunity that's out there. But at the end of the day, it's all about learning.

Jennifer Briggs: [00:35:59] It is. And I would say, we are in the same boat, honestly, with just people actually participating, again, aside from ethics. And I don't know. I think it's just about a comfort level and what's easy. And I don't blame anyone. Listen, I don't want to add one more thing that I need to track. I'm one of those people, like I refuse to wear one at step tracker thing. Like, "No. I don't need more pressure. I'm good." But I just think there are just people who want to know how to do it and do it.

Peter Margaritis: [00:36:36] Yeah. I'm one of those who like, I guess. I don't know if it's the competition or what, but if I had 10,000 steps yesterday how could I do 10,000 again

today to help build that habit up? Sometimes, it works. Sometimes, it doesn't. The other aspect of it is, and I thought about this one day, whether you're in business in the industry, whether you're on public accounting, you really only have about eight months out of the 12 where you can fully learn or go through that learning process. During those peak times, you're learning, but not in a CPE way. And then, when we're done with being busy, then we've got this. There's a lot of other plates.

Jennifer Briggs: [00:37:23] There's a lot. There's a lot. But again, if you think of it this way, and if you think about it, you're an industry, and you want to take on a new project that's something you've never done before, so you're going to have to research it, and talk to people, and make a plan, and implement. I mean, all of that is education. And that's what we're talking about. But then, I'll tell you, we have a lot of people say in response to that, they say, "Well, you should just be doing that anyway." And CPE is on top of your regular job. So, it is ingrained. It's ingrained.

Peter Margaritis: [00:38:07] It's ingrained since kindergarten, I believe. But, yeah, I love that idea. You give me something to do. I go research and work on it. I bring you a memo back. You go, "Okay. You look at this," spend another couple of hours. We put it in place. And when we're looking at, "Did we do it right? What did we do wrong," that all is part of continuing professional education. It doesn't have to be cheeks in the seat. It doesn't have to be 50 people's cheeks in the seat with the lecture person up there. And that's another piece of that in class that we need to develop is the ability for the person who's leading the class not to think that they have to lecture, but how do you have a discussion.

Jennifer Briggs: [00:38:53] I'm so glad you said that. That is something. We see a little bit more of that, and more of case study work, and that kind of thing. There needs to be a lot more. I mean, I don't know. It's very challenging. I can't even imagine. I'm just going to be honest. So, I know, I need hours for my credential, but it's not nearly as rigorous. And I go to conferences, and there's a different topic every hour, and I still can hardly stand to sit for that long. So, I think about members on one topic for eight hours. That seems hard. But I understand because if you're gonna take the day to do it, you want to get as many hours then as you can.

Peter Margaritis: [00:39:47] Right, but is it you can't sit that long because you just don't like sitting that long, or I can't sit this long because it's not interesting or it's not engaging?

Jennifer Briggs: [00:39:59] Yes, exactly. Yeah. I think that's part of it. I think part of it is just my personal problem with sitting for a long periods of time, but I guess that is the point. I'm going to say something I maybe shouldn't, but I really think that we, as state societies, are really dependent on our vendors for education. And, of course, we plan it, and we choose, and that kind of thing.

Jennifer Briggs: [00:40:28] But you know, as well as I, that there's only so many places to go to find that education because your average CPA is not going to stop what they're doing to create an eight-hour course, and then go deliver it to people. And so, we're dependent on these vendors. And I feel like that it's a slow process to update the education practices.

Peter Margaritis: [00:41:00] It is. And Chris Jenkins in South Carolina tried something. He contracted myself and another gentleman to come and do a two-and-a-half-day workshop with some folks who are delivering tax and audit at conferences, and try to help them, or teach them how to be more engaging in that classroom. And we've done that.

Peter Margaritis: [00:41:25] So, I think we put through about 14 to 15 people. And the last time I had a conversation with him, he goes, "Their style has changed dramatically." We're getting more, not saying directly from this. He's done a lot of other stuff. But, I think, a lot of more members attending conferences.

Peter Margaritis: [00:41:41] I think, a part of that, to some degree, has to do with the ability to teach these folks how to become more engaging in that classroom, how to ask questions, how you get the audience involved because whether you're sitting there for an hour or eight hours, our attention span, and something that's as complex that we have to deal with, can't last that long if it's just all facts and figures the whole time.

There's just a lot of other things that you can do to make that classroom much more engaging. And I think that also goes in this model that you guys are working with is how do we make learning -- A lot of people think about it, but how do you make learning fun?

Jennifer Briggs: [00:42:21] Yeah. I'm so glad you mentioned that South Carolina because I really want to follow up on that because if the presenters are open to that concept, I think they will really enjoy it, and learn a lot, and make it even better for the participants.

Peter Margaritis: [00:42:40] Yeah. And what he did, he put myself and another gentleman, and our teaching styles are just polar opposites. And the attendees just loved the dichotomy there because, I guess, if you think about their work with a lot of bandwidth where they could figure out where do they fit in this line of this difference -- Am I'm closer to his style, or his style, or I'm somewhere in the middle? So, what if I take this and this, and I could build my own style where I can be more engaging?

Jennifer Briggs: [00:43:17] That's great. It's a great idea.

Peter Margaritis: [00:43:20] So, looking forward, you've taken baby steps, your ethics course is doing well, some of the other courses has still haven't really gravitated to, but you're still moving this forward. What do you think '19's coming up? If we got together January 2, 2020 - That just scares me - and we're having this conversation, what's the one big thing that you would say that you would want to say that this was our biggest success in '19?

Jennifer Briggs: [00:43:57] Well, that's a really great question. Well, number one, we want to get these rules done. We want to get them, at least, starting, get the rules written, and starting through the administrative process, which can take a while. And that's one thing. Certainly, I would love to be able to report we've made a lot of progress on it.

Jennifer Briggs: [00:44:21] As for most of everything else, in all honesty, this is a year of review, I mean, internally and also with our board of directors at their retreat in

November, and a lot of time talking about this journey that we've been on, and all of the different elements involved. You're talking about the CPA learners themselves having to change and adjust to the concept. You're talking about the regulatory journey. You're talking about building the business of it because it costs money to do this stuff. And then, in addition just your basic change management ideas.

Jennifer Briggs: [00:45:04] So, I think we we did a really nice job. Jess Halverson Bowyer on our staff who runs the Center of Excellence did a wonderful job outlining the continuum of the work we've done and putting it out there, so we could see, "You know what? We've done a lot, but we are not where we thought we would be." And at what point do you say, "Yeah, the plan is great, but the plan is maybe not working," for lack of a better word to say it.

Jennifer Briggs: [00:45:42] So, parts of it are. Parts of it are, but where do we need to reboot and be willing to -- Everybody -- I think a lot of people and associations, in particular, really, any challenge you give them, they just want to work harder, do it better, do more of it, that kind of thing. And you get to the point where you're like, "We are doing it all. Perhaps, the market is telling us something." So, long, long answer to your question, but I think that I would love to know what I would say this time next year because I think we're going to have a lot of deep thinking this year trying to figure out what's next.

Peter Margaritis: [00:46:33] Yeah. The market will always tell you if you're successful or not, or if you're going down the right path, or it might be to the fact of a great idea. You might be ahead of yourself just a little bit. I don't think you are, but I'm kind of bias with it because I love what you guys are doing.

Jennifer Briggs: [00:46:50] Well, thanks. I didn't think we were at it. I mean, I'm the first to admit, when we get on board with an idea, we work hard on it, and you can have blinders on to some extent. And now, we're just taking that step back to say, "Okay, what part?" One thing that came up quickly, and with our advisory board when we met with them -- And just so you know, the advisory board includes people like Donny Shimamoto, and Kelly Richmond Pope, and then Tracy King, Jeff Evans who is an

expert in this area at Purdue University, and Bernard Bull who I believe has a new position at the University recently but I don't know.

Jennifer Briggs: [00:47:39] Long story short, when they first met, and were exposed to all that we had done, and were there to give us some feedback, one thing that came out of that, the most important thing that came out of it was the idea that we are trying to start a revolution. Maybe we could have done it more as an evolution.

Peter Margaritis: [00:48:04] Oh.

Jennifer Briggs: [00:48:04] Yeah. And it doesn't seem revolutionary because we haven't maybe taken as many steps as we anticipated, but the point was well taken, and that we were asking for a lot of change, a lot of change overnight. We want you to understand competency-based. We want the regulators to understand it. We want you to try new things. We know it's hard. All of this stuff. And perhaps the things we're doing now, frankly, trying to tie in to other elements of what we do, the concepts of competency-based education is maybe something we should have spent a little more time on the front end. In hindsight, it's 20/20, but I think we are trying to learn from that and say, "Where are we not being successful? Where are our challenges in the change management process?"

Peter Margaritis: [00:49:07] Yes. What you just said made me think of Tesla. The story I'm hearing around Tesla is when Elon Musk wanted to create this car company. He didn't do it Ford and Chrysler that basically think what the customer wanted. He went out, and surveyed the customers, and see what they wanted, and then came back and built it. And maybe that was a little bit that was going on with the aspect of a revolution versus an evolution.

Peter Margaritis: [00:49:39] In hindsight is 20/20, but you've learned a lot in that hindsight that moving forward, one, I wish you all the luck possible because I think you guys are really on to something. But I like the thought because I always thought of it as an evolution and a process. But then, hearing those conversations, coming at it as a revolution, yeah, I could see where maybe there had been some, "Oh, I didn't think

about it. Oh, yeah." Kind of some unexpected -- Unexpected situations coming up that we didn't think that would happen, but you're still moving in the right direction.

Jennifer Briggs: [00:50:20] I believe we are. And I think that I didn't think of it as a revolution either, frankly, until they said this. But then, as I started thinking back on other conversations I've had over the years, and frankly, how much negativity we heard, maybe we should have an understanding of that.

Jennifer Briggs: [00:50:44] I know one thing. You mentioned the Future of Learning Task Force earlier, and Todd Shapiro, in Illinois, used to say to me when I would talk about this sort of thing during that time that he would say, "You can't just keep saying the current system isn't good. You have to acknowledge that it's the system, and go from there." And Todd appreciates. We give each other a hard time, but I will give him credit, but I was excited, and I was ready to move forward. And so, with all of our staff, and members, and great, beautiful members, but you have to take into account people's comfort level and help them along.

Peter Margaritis: [00:51:31] So well said. So well said. Well, Jennifer, thank you so very much. As I've said a number of times, I love what you guys are doing in Indiana. I applaud what you're trying to do for the profession as a whole, and make it better, and leave it behind for those who come behind us in a much better shape than we ever found it.

Peter Margaritis: [00:51:54] I wish you guys all the best, and I will keep my eye on what's going on in Indiana. And maybe I hope you don't mind if I just pick up the phone and go, "So, how's it going today?" And just check in because I am fascinated by this. And the journey that you guys are on, I applaud you. A lot of folks in the profession applaud you guys for what you're doing. And once again, I wish you guys the best of luck.

Jennifer Briggs: [00:52:23] Thank you so much. You call anytime. I very much appreciate your interest and encouragement. Thank you.

Peter Margaritis: [00:52:33] You're welcome.

Peter Margaritis: [00:52:36] I want to thank Jennifer for taking time out of her schedule to be a guest on my podcast again. I've made a note to check back with Jennifer around year end to get an update on their progress. Congratulations on the progress that you have made. And I wish you all the luck on the progress forthcoming in this current year 2019 and beyond.

Peter Margaritis: [00:52:58] In Episode 21 which airs on February 4th, I interview Bryce Welker CPA, who is the founder of Crush the Exam, Crush Empire, and Crush Offers. You'll know that Bryce will crush his interview. Thanks again for listening, and please share this episode with a friend.