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and I heard some alarming discussions related to training & learning in CPA firms. And, I heard it enough to worry that we might be facing a not so positive trend. Firms were discussing a topic that we were attacking 5-7-10 years ago before firms really started to get serious about training and learning. That topic – who is responsible for training? Is it IT? Is it the accountants?

The reason these questions were once again coming up is because the recession of the last couple years took a toll on the area of training and learning in many firms across the country. Many firms that had invested in a dedicated resource to focus on training, decided to cut back when times got tough. All the hard work that was invested in getting firm leadership to buy into the importance of a training & learning culture appears to be at risk.

Fortunately, it's not all doom and gloom though. The damage seems to be isolated to mid-sized firms. Most small firms weren't impacted because they never hired a dedicated training professional in the first place. The largest firms had the size to weather the storm and were able to retain their training professional.

It was the firms in the middle that made the decision to cut. And, the leaders of those firms are admitting that they made a short-sighted mistake. So, did the recession kill training & learning in CPA firms? I don't think so. It certainly created a major setback for a lot of firms but nothing they can't get back on track. What do you think?

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