

# Web-based information portal and update on the Champion Program

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*STAREP Accounting and Auditing Education Community of Practice*

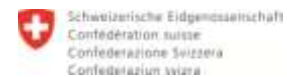
**CFRR** 

**Centre for Financial Reporting Reform**



Strengthening Auditing and Reporting in the Countries of the Eastern Partnership

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# Agenda



## I. Introduction and context

- » What are Communities of Practice?
- » EduCoP as a functioning Community of Practice

## II. Web-based information portal

- » CFRR Website update
- » Technology options

## III. EduCoP Champions

- » Update on the Champion Program
- » Example of Champion role

## IV. Group discussion and feedback



# I. Introduction and Context



What are Communities of  
Practice?

# What are Communities of Practice



- » A community of practice (CoP) is **a group of people who share a craft and/or a profession**. The concept was first proposed by cognitive anthropologist Jean Lave and educational theorist Etienne Wenger in their 1991 book *Situated Learning* (Lave & Wenger 1991).
- » A CoP can evolve naturally because of the members' common interest in a particular domain or area, or it **can be created deliberately with the goal of gaining knowledge related to a specific field**.
- » It is through the process of sharing information and experiences with the group that members learn from each other, and have an opportunity to develop personally and professionally (Lave & Wenger 1991).
- » CoPs can exist in physical settings, but members of CoPs do not have to be co-located.
- » **They form a "virtual community of practice" (VCoP) (e.g. Dubé et al. 2005) when they collaborate online**, such as within discussion boards and newsgroups, or a "mobile community of practice" (MCoP) (Kietzmann et al. 2013) when members communicate with one another via mobile phones and participate in community work on the go.

# What are Communities of Practice?

## “Communities of Practice” ...

Simply put they are “groups of people who share a concern or a passion for something they do and learn how to do it better as they interact regularly”.

Wenger



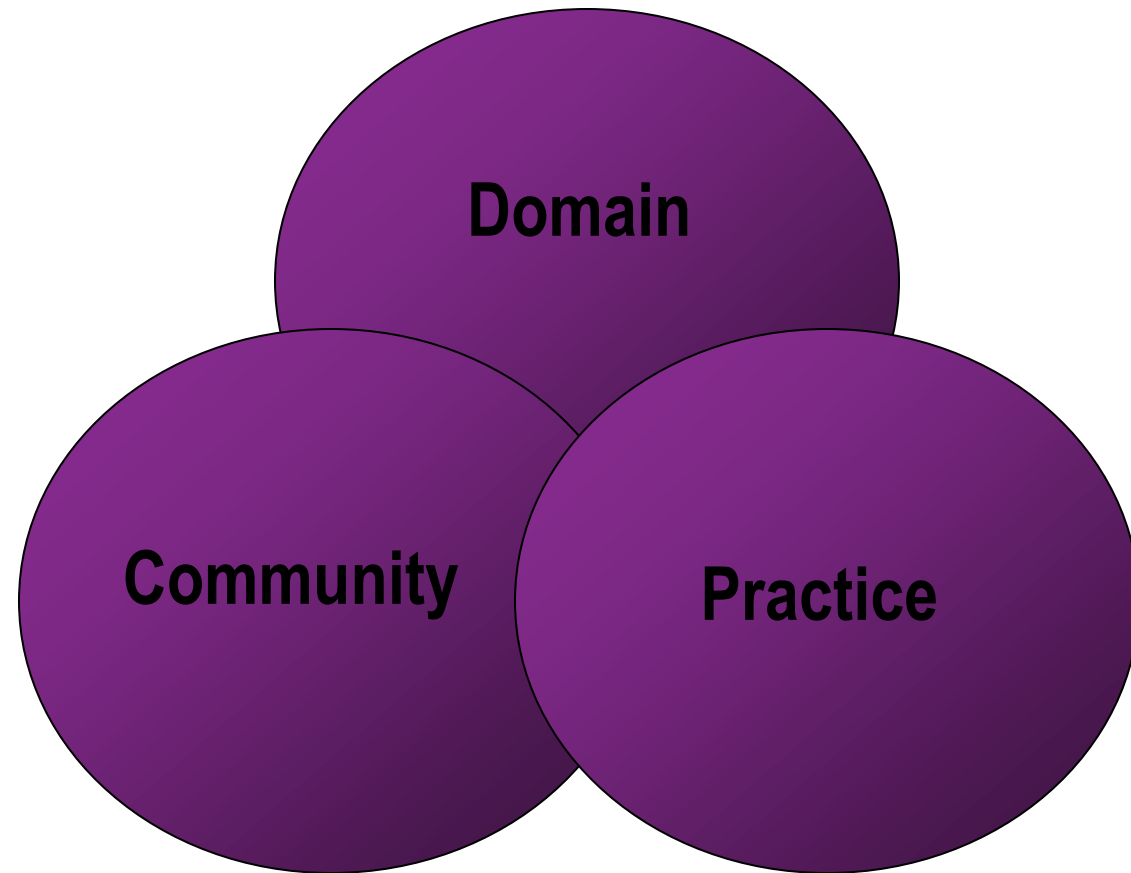


# The Model

- » A learning theory conceptualized by Jean Lave and Etienne Wenger proposing the idea that
  - » Learning is social and comes largely from our experience of participating in daily life
  - » A process of engagement in a 'community of practice'.

## 3 Elements

- » The domain
- » The community
- » The Practice







## Domain (Defines the issues)

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- » Members have ...
  - » **Identity** defined by a shared area of interest
  - » **Commitment** to domain
  - » **Shared competence**



## Community (People who care about the domain)

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### » Members...

- » **Participate** in joint activities & discussions
- » **Help** each other
- » **Share** information
- » **Build relationships** so that they learn from each other



## An example and benefits

- » Xerox copier technicians
- » Financial returns far outweigh any investment
  - » Xerox field technicians
    - » \$15-20 million in annual cost savings
    - » \$100 million cumulative
    - » 50,000 “tips” in their database



## Practice (Shared ideas, tools, info., goals)

»Members are ...

»Practitioners

»Develop a shared repertoire of resources

» **Experiences**

» **Stories**

» **Tools**

» **Ways of addressing recurring problems**



## Key Features of CoPs

- » Communication: Managed by making connections
- » Shared Domain of Practice, knowledge and resources
- » Focus on value, mutual exchange and learning
- » Crosses operational, functional and organizational boundaries
- » Defined by people, not tasks



## What CoPs Do

- » Facilitate collaboration/communication
- » Develop/Identify Subject Matter Experts (“Champions”)
- » Filter out incorrect information by peer groups
- » Capture knowledge (intellectual capital)
- » Prevent re-inventing the wheel by sharing knowledge and experiences
- » Share successful (best) practices
- » Decrease learning curve
- » Increase organizational learning



## Benefits of a CoPs

- » Access to knowledge and experience
- » Build relationships with those who have expertise in a particular domain
- » Develop best practices through discussions and sharing of ideas
- » Learn how others have solved problems, instead of reinventing the wheel
- » Keep up-to-date at the time and pace of the individual member
- » Develop a community spirit.



# What Communities of Practice are not

- » Organizational unit (OU)
- » Ongoing operational team (OT)
- » Project team (PT)
- » Task force (TF)
- » Social network (SN)
- » Community of Interest (CI)
- » Faux team (FT)



# What Communities of Practice are not

	Purpose	Membership	Authority	Allegiance	Cohesion	Duration
OU	Results from Resources	Assigned	Positional	Upward	Leadership & Relationships	Ongoing – Until Reorganized
OT	Ongoing Tasks	Assigned	Positional	Upward	Task Dependencies	Ongoing – Until Reengineered
TF	Time-bound Tasks/Results	Assigned	Positional	Upward	Leadership & Relationships	Inception to Completion
FT	Appearances	Assigned	Non-Existent	Fragmented or Non-Existent	Management Pressure	Until Disbanded or Fades Away
SN	Information Sharing	Invitation & Approach	Information	Norms	Value of the Information	Ongoing – Until It Dies Out
CI	Stay Abreast	Invitation & Approach	Knowledge	Peers	Level of Interest	Ongoing – Until It Dies Out
CP	Develop Expertise	Invitation & Approach	Expertise	Practice	Identity	Ongoing – Until It Dies Out



# Differences between a CoP and a Task Force

## » Task Force

- » An assignment
- » Time-bound
- » Deliverables
- » Finish up
- » Get back to work
- » Apart from me
- » Non-sustainable

## » CoP

- » A practice
- » Open-ended
- » Performance
- » Continuous
- » It is the work
- » My identity
- » Sustainable



EduCoP as a Functioning  
Community of Practice?

# EduCoP as a functioning a Community of Practice



- » Meet the definition of a CoP
- » Provide access to knowledge and experience
- » Learn how others have solved problems
- » Develop a community spirit



- » Knowledge exchange outside of CoPs?
- » Informal network for collaboration?
- » Online exchange tools...



## II. Web-based Information Portal



# Technology update

Before



After



# Technology options

Technology  
is only a  
facilitator!





## III. EduCoP Champions





# Update on the Champion Program



## Update on the Champion Program

### **During the last EduCoP:**

- » Universities were identified based on success in profiling tool with respect to one or more topic areas
- » Universities were asked to serve as Champions for one or more areas
- » Some Universities were asked to Champion more than one area
- » Other Universities expressed interest in Championing, but were unsure of requirements



# Update on the Champion Program

## Champion role clarified

### Champions:

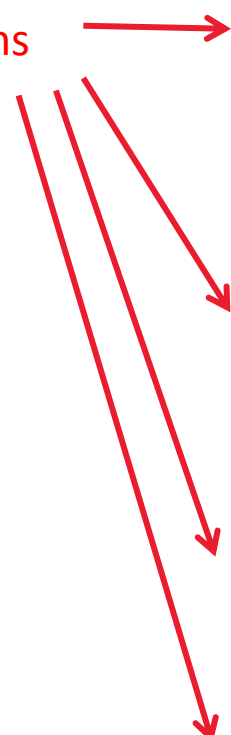
- » need to be interested in the topic area and act as the central resource manager
  - » aggregate the topic area resources from others
  - » research and add additional resources on their own to fill gaps
- » should have a relative strength in an area, but are **not** expected to be “experts”



Example of a Champion

# Champion Example

Topic areas that have champions



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CPA CHARTERED PROFESSIONAL ACCOUNTANTS CANADA

Welcome: B. Friedrich Personal Settings View Cart Member Benefits Sign Out

Learning Products > Professionalism > Ethics & Trust

### Technical Knowledge

- Financial Accounting
- Management Accounting
- Taxation
- Assurance
- Personal Finance
- Corporate Finance
- Information Technology
- Business Law

### Leadership

- Organizational & Strategic Leadership
- Team Building & Development
- Training & Coaching

### Professionalism

- Integrative Approach
- Ethics & Trust**
- Personal Skills
- Practice Management

### General Management

- Communicating
- Negotiating
- Operations Management
- Problem Solving
- Client Focus

### Ethics & Trust

Resources related to ethical issues in business, personal and professional codes of ethics, and privacy issues with the goal of protecting public interest.

WEBCASTS ONLINE COURSES VIDEO COURSES

#### Learning Products

- Professionalism: Ethics, Rules, and Standards for New CPA, CGAs**  
CPABC and its members and students share responsibilities related to the Code of Professional Conduct (the Code). Through reviewing the requirements under the Code, this course explores how these responsibilities can be applied in your day-to-day professional activities.
- Ethics 24/7 for CPAs**  
This course provides you with the opportunity to deepen your knowledge about your Code Professional Conduct. The principles and rules of conduct provide standards of acceptable behaviour for professional accountants. The scenarios and cases in this course require you to work through sample ethical situations with thought and decision making as you interpret and apply the principles and rules.
- Corporate Social Responsibility & Ethics**  
The subject of Corporate Social Responsibility (CSR) resonates throughout today's business community. Discover the topical

Types of resources

Specific resources

# Professional Skills, Values, Ethics and Attitudes

## Resources could include:

- » Authoritative organizations' websites
  - » IESBA: <https://www.ethicsboard.org>
  - » Ethics and Compliance Initiative: <https://www.ethics.org/home>
  - » Institute of Business Ethics: <http://www.ibe.org.uk>
  
- » Articles on teaching ethics in the classroom
  - » David & Wirtz: A Framework For Discussing Ethics In Principles Of Accounting ([https://www.researchgate.net/publication/239557382\\_A\\_Framework\\_For\\_Discussing\\_Ethics\\_In\\_Principles\\_Of\\_Accounting](https://www.researchgate.net/publication/239557382_A_Framework_For_Discussing_Ethics_In_Principles_Of_Accounting))
  - » Griffith Graduate Attributes Ethical Behaviour and Social Responsibility Toolkit ([https://www.griffith.edu.au/\\_data/assets/pdf\\_file/0009/290691/Ethical-behaviour.pdf](https://www.griffith.edu.au/_data/assets/pdf_file/0009/290691/Ethical-behaviour.pdf))

# Professional Skills, Values, Ethics and Attitudes

## Resources could include:

- » Codes of Conduct, authoritative or samples for teaching
  - » IESBA Code of Ethics for Professional Accountants  
<https://www.ethicsboard.org/iesba-code> or  
<https://www.ethicsboard.org/iesba-code?other-editions>  
(for Armenian, Azeri, Georgian, Russian, Ukrainian)
  - » BP: <http://www.bp.com/en/global/corporate/about-bp/people-and-values/code-of-conduct.html> or <http://www.bp.com/content/dam/bp/pdf/about-bp/code-of-conduct/bp-code-of-conduct-russian.pdf> or  
<http://www.bp.com/content/dam/bp/pdf/about-bp/code-of-conduct/bp-code-of-conduct-azərbaycan.pdf>

# Professional Skills, Values, Ethics and Attitudes

## Resources could include:

### » Links to video clips of ethics scenarios

» University of Texas “Ethics Unwrapped” series:

<http://ethicsunwrapped.utexas.edu/videos>

» EY Worldcom: <https://www.youtube.com/watch?v=hXSWAK0K5L4>

### » Other interesting articles:

» Enron Explained <http://iveybusinessjournal.com/enron-explained/>

» Livent v Deloitte & Touche, 2016 ONCA 11

<http://www.thecourt.ca/2016/03/livent-v-deloitte-fat-lady-finally-sung/>

» Auditing and Ethical Sensitivity, *Euro J Acc Audit Fin Res* (April 2016)

<http://www.eajournals.org/wp-content/uploads/Auditing-and-Ethical-Sensitivity.pdf>






# IV. Group Discussion and Feedback

# Group Discussion and Feedback


1. What types of resources should be prioritized?
2. As Champion, what support tools would you want in order to be successful?
3. What is the minimum level of commitment expected?
4. How long do Champions serve and what is the process for transitioning between Champions?
5. How long are resources maintained or “evergreened” (kept current)?



Tell us what you think!

## Group Discussion and Feedback

6. How should language differences be managed?
7. How are intellectual property rights managed?
8. How can IT be most useful – what critical and nice-to-have features should the Web-based portal have?
9. What other questions do you have as Champion? User?



Tell us what  
you think!

The background is a low-poly, faceted orange pattern. The facets are irregular polygons of various sizes and shades of orange, ranging from light to dark, creating a textured, crystalline appearance. The overall color palette is monochromatic, centered around the orange spectrum.

Thank you!