Abstract

This case study illustrates how professional associations may contribute to the use of e-learning technologies by SMEs. It also shows that – besides significant cost savings – there are further advantages that make the use of e-learning technologies attractive, in particular for tax consulting companies.

<table>
<thead>
<tr>
<th>Case characteristics</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Sector focus</td>
<td>Business Services</td>
</tr>
<tr>
<td>Business focus</td>
<td>Small companies</td>
</tr>
<tr>
<td>Geographical focus</td>
<td>Germany</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Case objectives</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>E-learning</td>
<td>****</td>
</tr>
<tr>
<td>Knowledge Management</td>
<td>*</td>
</tr>
</tbody>
</table>

* = some relevance for case; **** = high relevance

Background and objectives

Tax advisers seem to be well-suited for the use of e-learning technologies: they already use computers for their daily work and there is a high need for advanced training in this sector. However, the high costs for implementing and running e-learning solutions often make the use of e-learning technologies uneconomical – particularly for small and medium-sized tax consulting companies.

This was the background for the idea of providing e-learning services by the Bundessteuerberaterkammer, a syndicate with about 50,000 associated tax consultancy companies, which employ about 500,000 people. The Bundessteuerberatungskammer offers, among other services, a large range of training programmes for members. They are typically provided as full-day programmes on a regional basis.

In 2001 the organisation agreed on the formation of the DWS Steuerberatung-Online GmbH as a subsidiary of the Bundessteuerberaterkammer with the objective of offering e-learning programmes for members. The first e-learning programme by DWS-Online was launched in February 2002.

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1 This case study was conducted by Berlecon Research GmbH, Oranienburgerstr. 32, 10117 Berlin, Germany.
The e-learning programme of DWS-Online consists of training units that cover current problems relevant for consultants and related to tax and economic law, as well as of applied courses in business administration. Basic courses on tax law and accounting are also available.

Each specific field is administered through a well-known expert. The lectures are presented via video streams assisted by parallel Power Point presentations. Further reading material and scripts can be downloaded. Participants have access to about 1-2 current courses per month as well as to previous seminar programmes. Within three years more than fifty courses have been produced. The participation fees are charged per company and depend on the number of employees.

According to the initiator and president of the advisory board at DWS-Online, Professor Sommer, the concept of blended learning is increasingly adopted. Some seminars are already produced in cooperation with providers of face-to-face seminars at local branches of the Bundessteuerberaterkammer. Thus, theoretical knowledge can be acquired online, enabling teachers to focus on the discussion of practice cases during the seminars.

About 500 small and medium-sized tax consulting companies already subscribe to DWS-Online. Thus, approximately 3,000 to 5,000 tax advisors and employees in tax consulting companies use the e-learning programme. According to Prof. Sommer there is increasing demand by large companies wishing to integrate the DWS-Online programme into their knowledge management systems.

Savings of travel or hotel costs are an obvious advantage of e-learning compared to face-to-face seminars. There are, however, also a number of other benefits, which are less easy to express in numbers. Prof. Sommer refers to the following four crucial advantages, which have been also frequently reported in customers’ feedbacks.

- **Time independence.** Learning activities can be carried out in the evening or during the weekend. Thus, the tax consultants are not inhibited in their daily work routine.

- **Focus.** In their daily work tax consultants are used to focusing on the essentials. This working style is better supported by e-learning than by face-to-face seminars. Participants can concentrate on the specific problems in which they are interested.

- **Learning at one’s own pace.** Participants of e-learning courses can take the time they need to assimilate learning material. By contrast, during seminars participants are often reluctant to ask several times about the same problem, even if they have not yet understood it.

- **Advanced learning culture in the companies.** Many participants pointed out that a new learning culture is developing in their companies. Compared to face-to-face seminars, e-learning allows for a prompt realisation of the knowledge acquired. Consultants therefore interact more often and exchange information more frequently than was the case when attending face-to-face seminars.
Lessons learned

The case study has demonstrated how professional organisations may contribute to the diffusion of e-business technologies among small and medium-sized companies. The provision of an e-learning programme by DWS-Online allows a large number of tax consulting companies to benefit from the advantages of e-learning. These advantages are, however, not only direct cost savings. E-learning also supports the individual working and learning style of the consultants and contributes to an advanced learning culture in the tax consulting companies.

Sources and references

- Presentation material of DWS-Online
- Interview with Prof. Sommer (Initiator and President of the advisory board at DWS-Online), May 2004
- Information on websites:
  - www.dws-online.de
  - www.verbaende.com/Management/online_weiterbildung.htm

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