

## TRAINING *cont. from page 20*

ticular process;

- be technically correct and complete; and

- be free of any sales pitches.

### Setting up the training room:

- ▶ Flat-screen monitors like those manufactured by Sony are the best: they allow you to fan the seating wider—as much as 45 degrees—to the sides. However, if you must fan seating too far laterally using one monitor, two monitors placed in the corners of the room, at opposite inward angles, are better than one.

- ▶ Monitors should be placed slightly higher than eye level to offer all viewers good sightlines.

- ▶ If you have a large training room, you might want to wire additional speakers near the back of the room.

- ▶ Avoid glare. Use lights that can be

dimmed, if possible. The best lighting is low, but not so dark that trainees cannot take notes.

- ▶ Check noise levels. Make sure heating, air conditioning, ringing telephones, and/or outside construction do not interfere with video viewing.

- ▶ Be especially careful with chairs, as your employees are not people who normally sit for long periods of time. Chairs should be comfortable, but not too comfortable. Contoured wood, plastic or fabric with schoolroom-type desks attached are best; cushioned seats should be avoided.

- ▶ Test your equipment. Then cue the video before showing it. You'll save valuable time—and, sometimes, embarrassment—by not having to fast-forward or rewind in front of the trainees.

### Showing the training videos:

- 1) Before the video begins, write its

main points on a board or provide summary notes to each trainee. Go over the points.

- 2) Encourage note-taking. The best teaching method is see/write/say/do.

- 3) Stay in the room as a proctor during the video, if possible. Actively supervise; you'll be sending a message that the information is important enough for you to watch (again).

- 4) Trainees should not view videos for longer than 20 minutes without a break of some kind. Sometimes, it's not a bad idea to pause the video every 10 to 12 minutes and lead a short discussion. It keeps viewers involved and interested. During the discussions, personal experiences help the viewers relate to each other. This is also a good time to reiterate key points.

- 5) Afterward, give the trainees a written exam.

—Jerry Roche

## How to select an accountant

by Dan Sautner,  
Padgett Business Services

- If you're in business for yourself, at the very least you'll need an accountant to help prepare your tax return, unless taxation is a major hobby of yours.

Use an accountant to prepare monthly, quarterly and annual reporting. Not following the government's strict regulations, can mean heavy fines, so it's best left to people who work with it every day.

The government has devised a tax system that places a large burden on the independent business owner. With few exceptions, the reports required of a five-person operation are similar to those required of much larger organizations.

Besides complying with government demands, a good accountant should also help with other financial considerations. This leads us to the major criteria for selecting an accountant:

### (1) Will you and your accountant understand each other?

The lines of communication must be clear, and the accountant must take time to review the financial information provided. A good accountant drops the jargon and speaks conversationally.

Select someone who appears interested in your business and someone with whom you feel you can develop a rapport.

Make sure you know your contact per-

son. Also: how will the communication work? On what schedule and under what circumstances will your calls be returned? Your new accountant cannot be available 24 hours a day, but it is reasonable to expect a return call within 24 hours.

### (2) Can you get good turnaround?

To be useful, accounting information must be on time. Find an accountant who can set a delivery schedule that gets you the information near the end of the period. If it's a monthly P&L, you need the information within 10 days. If it's quarterly information, it can still be useful within 20 days of the quarter's end. If it's annual work, the information should be available within 45 to 60 days.

To truly run your business properly, get accounting information every 30 days. A good accountant tells you what information to supply, when—and then will stick to the schedule.

### (3) Where do you fit in the accountant's scheme of things?

Your business will have to be important to the accountant. In the business, the largest clients are served first, because they generate the largest fees. Find out where your organization will fit into this scheme. If you are the smallest client your accountant is handling, can you really expect timely service? Look for a company that has selected your size of company as its target client.

### (4) What is the accountant's education/experience level?

Look beyond education and experience, to experience in your field, in your industry, or in businesses of your size.

Good accountants are able to answer technical questions. Since no one practicing taxation can ever claim to know everything, your accountant should have the ability and resources to ask others for a second opinion.

### (5) What services will be provided?

You should know exactly what will be provided, and how often. Be skeptical of the following offers:

- (a) A person who says he or she will do everything. (No one can.) Worse, "everything" can be defined by the accountant.

- (b) The accountant who wants to build your tax return into the price. This may mean that your return will be competing with "cash" returns when it is due.

- (c) An accountant who says he or she will do the tax return for free. (In your own business, how much importance do you place on "free" work?)

### (6) What is the basis for fees?

Fees should be based on a combination of the volume and the condition of the accounting information. Also, you should not have to pay for extras that have not been discussed beforehand. You have the right to approve any fee increase before the work is done.

Fees should be affordable. For smaller companies, it depends on your location and volume of work. Shop for value. When comparing two different fees, make sure that you also compare the level of service.

—The author is chairman of Padgett Business Services, Inc., of Athens, Ga. This is the second in a series of basic accounting articles he is writing for *LANDSCAPE MANAGEMENT*.