

Is Bob Special?

Topic: Training and Development

Characters: Tom, senior auditor at a medium-sized CPA firm
Sam, second-year staff auditor
Bob, newly hired staff auditor

Tom is a senior auditor for a medium-sized CPA firm. As Tom is leaving the client's premises for the evening, he encounters Sam, one of his staff auditors.

Tom: Hi, Sam. What are you doing here so late? I thought you would have been gone by now.

Sam: I just finished doing the inventory with Bob. It took us 12 hours.

Tom: Well, we knew that would happen, so we had budgeted some extra time. But boy, 12 hours is still more than we had planned on.

Sam: We did fine in the warehouse, but on the outside inventory we ran into problems with Bob's wheelchair. I tried to help him over some rough spots, but he just won't accept help.

Tom: Did the client say anything about Bob's being there?

Sam: No one said anything directly, but there were a lot of looks. Will Bob always be out in the field with us? Don't get me wrong. I like working with him. He really does good work, but he slows me down. I guess I'll see you in the morning.

Tom: Have a good night, Sam.

As Tom heads home for the evening, he ponders the issue:

"How did I get so lucky as to have Bob on my staff? I'm really glad he was hired; it's about time we broke that barrier. Bob really performed well on that computer project last week. We even came in under budget. It is too bad my manager seems to think he won't work out."

"Maybe my manager has a point, though. If Bob ran into problems here, what will he do at the plant in New York where there's no elevator... or, worse yet, at Pittsburgh with 50 steps and no ramp? The utility industry is our bread and butter. Bob can't avoid these environmental problems."

"Is my job to integrate Bob into the team? Or is it to get the work done efficiently? If Bob is going to succeed as an auditor, he needs all these experiences, but that cuts our efficiency. He will always be slower and will often need a coworker. Maybe I could assign him sampling and other computer jobs. He is really a whiz at those. Maybe he'll turn into an EDP auditor..."

But Bob has his own ideas:

“I’m sure glad I got this job. My professors told me I didn’t have a good chance of getting into public accounting. Even after I got here, I was afraid they wouldn’t send me out to any clients for a while.”

“That inventory did take some extra time. I hope that’s not a problem. It is so much more challenging than sitting in front of the computer all day. I’m really looking forward to my next assignment.”

Author: Jeanne M. David, Assistant Professor, University of Detroit Mercy

Co-author: Sarah H. Smith, Associate Professor of Accounting, Cedarville College