

## **Ernst & Young's Cookie Factory for Auditors**

Amanda Linden

In my humble opinion, there is nothing more torturous than the idea of being an auditor. Counting beans sounds like...well, boring to me. But, as I learn more about Second Life, I learn more about business and—in this case—about bean counters. Or, shall I say cookie counters? Today, several folks sent me a story in the [Outsourcing Journal](#) that made me sit down and say, “Wow.”

[Ernst & Young](#), a global consulting and accounting company in more than 140 countries with over \$24B US in revenue, has conducted an experimental training exercise in Second Life for young auditors. Their first assignment is to conduct a physical inventory of a cookie factory. Do the cookies baking in the oven count? What about the bags of wet and damaged flour in the storeroom? These are just the kinds of scenarios that a young group of E&Y employees experienced in Second Life—to help them understand the kinds of real world situations that they might run into. Of course, these are primarily Gen-Y folks—very comfortable with technology and there was ample pre-training to ensure that when the training exercise began, everyone was ready to go. And, to be fair, the technology didn't always run perfectly. But, Michael Hamilton, partner and chief learning and development officer of E&Y of the Americas, summarized the results in the following way:

“Hamilton says one of the “ah ha” discoveries was that the young auditors who completed a simulated audit in Second Life were slightly less confident than their peers who completed the traditional training. “We suspect the auditors who participated in the traditional instructor-led training had an unwarranted confidence in their ability to conduct a physical inventory count,” he reports. “The virtual learners had more anxiety because the simulation demonstrated they could not always anticipate real-world issues. This anxiety caused them to find the right person and ask the right questions. When you are learning a new skill, asking questions is an important part of the learning process” says Hamilton.”

Ok. Indulge me while I take a leap—a fair one if you read the entire context of the article. E&Y auditors trained in Second Life made better auditors. Whether

that's a fair leap to make, well—we can only validate that conclusion with the fact that E&Y continue to work in SL and expand the program.

After all, simulations in immersive 3D environments make perfect sense for corporate training. That's the way we learn—the way our brains are wired. Other companies and government organizations are doing similar things and I can't wait to share. Soon.



Credits: E&Y worked with [Affiliated Computer Services](#) (ACS) and [2B3D](#) to create this pilot. For a three-minute visit to the cookie factory, go [here](#).