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## Engaged employee : 10 initiatives for successful firms

Sandra Wiley

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The Engaged Employee | 10 Initiatives for Successful Firms

### The Engaged Employee: 10 Initiatives for Successful Firms

Today's CPA firms are facing a hard reality: Mergers and acquisitions and organic growth are on the upswing, but there are fewer experienced people to do the work than in the past. Recruiting and retaining top-notch employees in this environment is a challenge to say the least.

The most successful firms have discovered a solution that retains the best and the brightest while driving desired business outcomes: employee engagement.

**Engaged employees are more productive, more profitable, more client-focused and more likely to stay.**

Fortunately, engagement is not an elusive goal. It can be systematically cultivated in your firm. In this lively and engaging guide, author and expert Sandra Wiley presents 10 key initiatives your firm can employ to foster engagement.

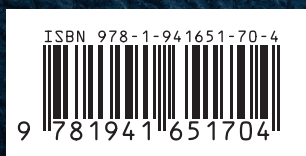
By tackling these initiatives in your firm using Wiley's tools and exercises to guide your process, you will be able to:

- Foster trust among your team
- Connect firm needs with individuals' unique passions and skills
- Recruit the best talent
- Ensure your emerging leaders choose to stay with the firm
- Grow faster, adapt quicker and innovate more!

#### About the Author



Sandra Wiley, COO and shareholder of Boomer Consulting, Inc., is ranked by *Accounting Today* as one of the 100 Most Influential People in Accounting because of her prominent role as an industry expert on HR and training and her influence as a management and strategic planning consultant.



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# The Engaged Employee

## 10 Initiatives for Successful Firms



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# The Engaged Employee

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# ABOUT THE AUTHOR



Sandra Wiley, COO and shareholder of Boomer Consulting, is ranked by *Accounting Today* as one of the 100 most influential people in accounting as a result of her prominent role as an industry expert in human resources and training as well as her influence as a management and planning consultant. Sandra is a certified Kolbe™ trainer who advises firms on building balanced teams, managing employee conflict, and hiring staff.

Sandra is the director of The P<sup>3</sup> Leadership Academy™ as well as the CEO Advantage™. She has been in the Strategic Coach Entrepreneurial Team Program™ for over 10 years and is responsible for communicating its concepts to clients and the Boomer Consulting staff.

She consults and speaks around the globe on management- and technology-related topics, including strategic and technology planning, compensation, change management, and developing a training and learning culture. She acts as a planning facilitator, provides coaching, and serves on various advisory boards.

Sandra is regularly invited to speak at national conferences where she empowers audiences with new ideas and a sense of humor.

She is a popular author whose recent books include *The Journey Ahead: A New Roadmap to Collaboration in Your Firm*. She has also been published by many trade journals, including *CPA Practice Management Report*, *Accounting Today*, *Accounting Web*, *The CPA Practice Management Forum*,

*The CPA Report of South Carolina, Lagniappe of Louisiana, and The Asset of Missouri Societies.* She also contributes a regular column covering human resources to the Boomer Bulletin™ and penned an award-winning marketing plan, "Rebuilding the Community Bank," published by the Bank Marketing Association.

Sandra is a graduate of Friends University in Wichita, Kansas where she earned a bachelor's degree in Human Resource Management. She also graduated with honors from the University of Colorado School of Bank Marketing. She and her husband, Doug, make their home in Manhattan, Kansas (aka "the Little Apple"). They have three children: Charlie, Deanna, and Sarah.

## AWARDS AND RECOGNITIONS

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2012–2015 CPA Practice Advisor Top 25 Thought Leaders  
2009–2014 Top 100 Most Influential People in Accounting  
2012–2014 CPA Practice Advisor Top 25 Most Powerful Women in Accounting  
2012 Leading Edge Alliance on the Edge Innovation Award



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All mistakes, errors, and omissions are mine alone.



# INTRODUCTION

In the past few years, employees lucky enough to find interesting work with a growing firm have been challenged by the escalating number of hours they must work in order to accomplish the tasks they have been assigned. This increase in number of hours is mostly due to the fact that there are less experienced people to do the same amount of work—or more—than ever before.

Mergers and acquisitions, along with organic growth, are on the upswing. Acquisition of experienced staff is on the decline. These two factors working in concert together produced a perfect storm for creating the war on talent that our profession is right in the middle of today. An ever-increasing strategy, and in some people's minds, a buzzword, to combat this war to retain and motivate our team is *employee engagement*.

William Kahn provided the first formal definition of employee engagement as *the harnessing of organization members' selves to their work roles*.<sup>1</sup> In engagement, people employ and express themselves physically, cognitively, and emotionally during role performance. Employees in our profession typically spend anywhere from 2,080 to 2,500 hours at work every year. Because this is more time than they spend with their families, we must admit to ourselves that engagement should be a very important strategy in any firm of any size.

In a recent Gallup poll, it is reported that only 13 percent of employees worldwide are engaged at work, a pretty paltry number by anyone's standards. In that same report, definitions are given of the types of employees in today's workforce. They are as follows:

- *Engaged employees*—Those who work with passion and feel a profound connection to their company. They drive innovation and move the organization forward.
- *Non-Engaged*—Those who are essentially "checked out." They're sleepwalking through their workday, putting time—but not energy or passion—into their work.
- *Actively Disengaged*—Those who are not just unhappy at work; they are busy acting out their unhappiness every day. These workers undermine what their engaged coworkers accomplish.

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<sup>1</sup> Colin Dicke, "Employee Engagement: I Want It, What Is It?" <https://est05.esalestrack.com/eSalesTrack/Content/Content.ashx?file=52eebe5-d7d7-45e1-a242-c9d4207f1d9f.pdf>.

The challenge is that we don't really think deeply about what employee engagement is, why it is so important, or where to start in the strategic development of engagement to improve firm culture. What we do understand is that we need and want our emerging leaders to make the choice to stay with the firm. The keys to making that choice are in retention and motivation. Employee retention is accomplished by creating strategies to keep the best and the brightest. It is the ability to connect the firm's needs with the passion of the individual. Firm leaders must put the time into identifying the unique abilities (and personal desires) of each person and then develop strategies to allow individuals to practice those abilities. Motivating employees is accomplished by creating strategies to ensure each person is inspired to use his or her internal drive to take action and feel emotionally fulfilled. Oh, and by the way, the firm leaders need to ensure this is done with a limited amount of time and dollars to invest.

In the pages that follow, we will discuss our profession's reality: Once we acquire great employees, we have to find a way to keep them (retention), and motivation or engagement is the way to make that happen. In this book, we will identify 10 initiatives that your firm can put into place now to ensure that you will have the best chance at retaining the best and the brightest.

Top-performing firms recognize that employee engagement can drive business outcomes. The theory that engaged employees are more productive, more profitable, more client-focused, and more likely to stay is a powerful message that firm leaders are interested in hearing more about. Highly engaged firms will grow faster, adapt quicker, and innovate more. Firms won't just benefit from employee engagement; they will come to depend on it over time.

## ACTION STEP

---

Stop! Before you read the rest of this book, start with the end in mind and create an employee engagement task force. This task force should be a working group of individuals made up of various generations and levels within the firm. Guide the task force members by encouraging them to read the book together and use the tools that have been developed to take action in the firm.

Access the following tools as well as the entire suite of employee engagement tools by visiting [www.aicpa.org/employee-engagement](http://www.aicpa.org/employee-engagement), a module of AICPA's PCPS Human Capital Center.

- **HR Policy Evaluation Tool:** Human Resources is exactly that—resources that are the human element of the firm. People are at the heart of engagement. This tool is an excellent resource for



your managing partner or a firm administrator to audit your strategic human resource practice in your firm.

- **The Engagement Scorecard:** The suggested use for the Engagement Scorecard is as follows:
  1. Send the scorecard to everyone in your firm and ask them to give their perception of each of the areas of engagement in the firm.
  2. Evaluate the surveys for the areas that your team feels are weakest.
  3. Once the lowest scored areas are identified, the task force will be able to identify the areas that it will need to focus on.
  4. As you read and work through the remainder of the book, you will find additional content and tools that will address each area that was evaluated in the scorecard. This will help in developing strategies for improvement for the weakest areas identified.

Completing these tools will give you a solid starting point as you dive into the initiatives presented in this book.

Using these tools in your firm will allow for maximum value and positive change in the engagement of your team. Although obtaining engagement is not an overnight event for your firm, it is worth the effort.

These tools have been developed to be interactive and "used," not just reviewed. Encourage your engagement team to collaborate and find ways to truly start engaging all individuals at all levels of the firm.



# INITIATIVE #1: SEEING THE BIG PICTURE

"Engaged employees are in the game for the sake of the game; they believe in the cause of the organization."

—Paul Marciano, PhD

The CPA Consultants' Alliance surveyed more than 700 partners, staff, and administrative professionals on how they felt about their firm culture—a key to happiness in the workplace. The survey found some very interesting results regarding engagement. Specifically, when asked if they agreed with the statement, "When I wake up each morning, I'm excited about going to work," the difference between partners and staff was significant, with partners at 22 percent and staff at 9.54 percent. Tied to that statement were questions around connection to the culture, expectations, and sharing ideas. In every case, the partners were a full 20 percent more positive than the staff in every area. The ties between engagement and our upcoming firm talent are suffering. So, how do we start the process of building an engaged culture?

The easy response would be "build a strategic plan and include everyone in the firm in that plan." The more difficult reality is that the firm must dig deep into how individuals are feeling about their workplace, current leaders, alignment, job satisfaction, and ultimately, happiness in life and career, to determine engagement.

## **Employee Perspective**

When I came to the industry, strategic planning was only for partners. Being given the opportunity to get involved with strategic planning and helping shape the future of the firm is amazing. Building the firm's vision got me excited to be a part of that vision. When I didn't like the daily task due to bad clients, bad employees, or times of too few employees due to turnover, my overall view of the firm's goals and vision was what kept me positive and connected. In reality, at least once a year all accountants think "I need a new job" so having an overall vision in mind keeps you invested in the firm.

*Jessica Yoder, Manager, McDonald Jacobs, Portland, Oregon*

Josh Bersin, a contributing author for *Forbes*, states that it is time to rethink the employee engagement issue.<sup>1</sup> Many firm leaders would agree with his sentiment but would also state that they are not sure where to start the process. The answer to most difficult situations is to start at the beginning. Written vision, mission, and core values are the places to start the process.

Many believe that the firm vision is the message that the managing partner shares at the annual state of the firm address; however, it is far from that. The firm vision and mission must be living, breathing initiatives that are woven into the fabric of the firm. This fabric comprises the document the management team develops that states the vision and mission. It is the performance goals that are set by individuals in the firm. It is the committee meetings that individual groups collaborate within. It is the daily meetings that supervisors have with their team members, and finally, it is the individual tasks that each person performs on a daily basis. As you can see, it is the alignment of all these things that creates a true firm vision that everyone in the firm can buy into.

In the next sections, we will take a closer look at each of these areas: vision, mission, core values, and ultimately, the team players involved in these areas. We will demonstrate how they can be used to foster engagement in your employees.

## STEP 1: CREATING A VISION

---

The vision statement is often confused with or used simultaneously with the mission statement. However, the sample mission statement shown in box 1-1 is meant to offer a perspective on firm values.

### **Box 1-1: Sample Mission Statement**

Our mission is to partner with our clients to allow them to accomplish their goals by providing the highest quality accounting, audit, tax, and related professional services. We understand that client service excellence is critical to our ongoing success. We continually strive to provide exceptional, industry-specific service while promoting a dynamic work environment that is rewarding professionally and personally for all our employees.

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<sup>1</sup> Josh Bersin, "It's Time To Rethink The Employee Engagement Issue" *Forbes*, April 10, 2014, ([www.forbes.com/sites/joshbersin/2014/04/10/its-time-to-rethink-the-employee-engagement-issue/](http://www.forbes.com/sites/joshbersin/2014/04/10/its-time-to-rethink-the-employee-engagement-issue/)).



The sample vision statement (as shown in box 1-2) should specifically provide a direction for the firm in the next 5–10 years.

**Box 1-2: Sample Vision Statement**

Our vision is that we will be nationally recognized as the advisory services firm that guides our clients to achieve balance between personal and professional success in their financial endeavors. We will accomplish this by hiring and training the best, listening to our clients, and creating outside-the-box solutions to complex challenges.

As you work on your firm's vision, consider an important question: Why do you do what you do? In his book, *Start With Why*, author Simon Sinek challenges individuals and companies to identify why they do what they do. He says that understanding your "why" will drive other outcomes, such as the services you provide, the clients you work with, and the profit you make. The reality of the planning process we often follow is that we start with what we are selling, and we never really think about why we do it. An effective way to find your firm's "why" is to ask the following questions:

- What does success mean to us?
- What are we most passionate about?
- In what way is our business important to our clients?
- Why do people stay here?

Spend a significant amount of time in this area. A great way to kick off the meeting will be to have the group watch Sinek's TED Talk.<sup>2</sup>

A caution that I will raise is that the "why" is not the "what." The "what" is the outcome. Outcomes are the menu of services you provide or the profit you make. Those should not be a part of your vision. Your "why" is what will drive the results and what you will accomplish. A few examples of other companies' or firms' "whys" are captured by the following statements in box 1-3:

---

<sup>2</sup> Simon Sinek's TED Talk is available at [www.ted.com/talks/simon\\_sinek\\_how\\_great\\_leaders\\_inspire\\_action?language=en](http://www.ted.com/talks/simon_sinek_how_great_leaders_inspire_action?language=en).

**Box 1-3: Sample "Why" Statements**

Warby Parker

*Founded to create boutique-quality, classically crafted eyewear at a revolutionary price point.*

Uber

*Evolving the way the world moves.*

Warren Averett

*Thrive and accomplish what's important to you with the passionate commitment of Warren Averett's resources and culture at your side.*

Business Learning Institute

*Inspire the Profession to Thrive!*

Our next-generation team members are driven by knowing why they are doing what they do. Allowing them to be a part of this visioning process is highly recommended. Use a cross-section of individuals to develop the vision, including partners, managers, staff, and administration. Also, as you build the group, think about diversity, including age, gender, and race.

Finally, the "why" statement should not be a long document. It should be a short, concise, and powerful statement. Sinek uses the example of Apple Computers. Their "why" is "Everything we do we believe in challenging the status quo, we believe in thinking differently." That is why they build the computers they build. At Boomer Consulting, our vision is "To make people successful and future ready." It is what we think about before we develop anything in our firm.

Your steps to vision success include the following:

1. Identify a collaborative and diverse team to develop your firm why (that is, vision).
2. Create a clear expectation for them.
3. Give them significant time to create.
4. Gain approval from the leadership team.
5. Share the "why" with everyone, and be prepared to live the vision daily in the firm.

## STEP 2: CREATING A MISSION

---

When the vision statement is complete, the next step is to develop the mission statement for your firm. The mission statement is a key tool that will outline your firm's purpose for being in business today. It is essentially a statement of purpose. It serves as a guide for all the decision making that goes on in the firm. Owners, managers, and staff are generally the target of the mission. It should help employees in the firm know what decisions and tasks best align with the overall company strategies. A mission statement offers insight into what the firm leaders view as the primary purpose for being in business. Some firms have a profit-motivated mission, whereas others make clients their focal point. Other firms use a mission to point out more selfless intentions that ultimately lead to profits.

Your mission statement should include the following:

- The opportunities or needs the firm addresses
- The niches and services the firm provides
- The level of service provided

The mission statement should be short, yet resonate with both internal (team members) and external clients of the firm. This statement should express the firm's purpose in a way that will inspire support and ongoing commitment. This is often the firm's first opportunity to really motivate the team.

Just like the vision statement, the mission statement will be stronger if you use a collaborative approach. Because you will be combining both the internal team perspective and the client perspective, one approach to consider is to use a group comprising both to build this statement.

Create a group of five to seven people that have a high knowledge of the services and niches that the firm provides and allow them the opportunity to develop the mission statement based on their ideas. The executive group or partner group will ultimately be approving the work, but leaders are normally pleasantly surprised by the results that are presented to them.

Your steps to mission statement success include the following:

1. Identify a collaborative and diverse team to develop your firm mission. The group should consist of internal team members and clients.
2. Create a clear expectation for them.
3. Give them significant time to create.
4. Gain approval from the leadership team.

5. Share the mission with everyone in the firm, and use it for marketing purposes.

## STEP 3: CORE VALUES AND BUSINESS PRINCIPLES

---

Core values are how the firm lives every day. It should be an agreement that team members are committed to taking action based on the core values, not just talking about them. Core values are important for firms for many reasons:

- They show how you are different than others in the profession.
- They communicate what is important to owners, staff, and clients.
- They inspire everyone to take action.
- They shape overall firm culture.

Core values are the heart of the firm. Think about how core values are important and then ask yourself if your core values reflect your firm's heart. Remember, your values should not just be decided based on another firm's opinions or thoughts. They are original to your firm.

Many firms actually use their core values as a part of their performance management system. Individuals in the firm are evaluated on the level to which they actually live the values. The higher the score for the majority of people in the firm, the higher the engagement level. These core values help individuals feel like one of the team, instead of a person on an island operating by themselves.

One way to ensure that your core values will drive employee engagement is to use them as you

- advertise and market,
- recruit,
- initiate change, and
- improve and strengthen your culture.

In other words, they are a part of everything you do.

Your steps to core value success are as follows:

1. Ensure that the current leaders of the firm are committed to developing and living core values.
2. Develop a survey for everyone in the firm and ask for their ideas on what the core values of the firm are and what they think they should be.



3. Ask emerging leaders to test values against employees and ex-employees. Is the firm really living these values?
4. Share the final draft with everyone in the firm and get their commitment to living the values.
5. Integrate the core values in everything you do, from hiring to performance management, to decisions that are made daily.

## THE TEAM PLAYERS

---

Engagement begins with the foundation of vision, mission, and core values. Interwoven in all of these steps are the team players that create engagement every day. Let's consider how various people in the firm affect engagement:

- *Owners.* They set the tone to ensure engagement will take hold and work. If they are not engaged, the entire strategy falls apart.
- *Managers.* The driving force behind making sure employee engagement is happening on a daily basis. They are the link between staff and owners.
- *Staff.* They are the largest population in the firm, and although they don't appear to have the power to enact change, they certainly do have the power to make engagement work or fail in the firm. One strong negative voice here can be enough to slow or stop engagement.
- *Administration.* The hub of most firms, engagement in the administrative group is overlooked but is also essential.

Engagement is the name of the game, and the firm's commitment to developing a strong "why" statement, vision, mission, and core values are essential first steps. These foundational strategies will glue the team together and set the firm up for higher level engagement initiatives.

### Employee Perspective

MarksNelson holds an annual Firm Summit, which the manager group of our firm is invited to attend for one of the two days. During this time, the manager group participates in the "State of the Firm" presentation. Additionally, our firm has several strategic initiatives. Both partners and managers are involved in the execution of the strategic initiatives by the formation of committees. Over the course of the year, the committees meet as needed to plan and execute their respective strategic initiative. This has proven to be very effective and allows for varying opinions and viewpoints during the execution of the initiatives. This also has helped prepare the manager group for the types of decisions that have to be made at the partner level.

*Sarah Schultz, Manager, MarksNelson*

## ACTION STEP

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The first, and some would claim, the most important, step in employee engagement is to show the team members what they will be engaged in. A strategic plan is not just a piece of paper that can be reviewed once a year and then put away as everyone goes back to work as usual. It is a true plan of attack that is used as an ongoing working document. The engagement task force should do one of two things here:

1. Review the current strategic plan that the firm currently has and ensure that it is not out of date. Identify who was involved in building it and then make recommendations on how it could be built, shared, and communicated in the future.
2. If the firm does not have a strategic plan, the task force can view, and potentially lead, the process of strategic planning in their firm. Visit [www.aicpa.org/employee-engagement](http://www.aicpa.org/employee-engagement) and walk through the **Strategic Planning Guide** electronically or download it. This action will help clarify where the firm is going and ultimately allow individuals in the firm to see where they fit in the "big picture" of the firm.

In addition to the Strategic Planning Guide, you can access the following tool and the entire suite of employee engagement tools by visiting [www.aicpa.org/employee-engagement](http://www.aicpa.org/employee-engagement), a module of AICPA's PCPS Human Capital Center. These tools will assist you with every step of developing a strategic plan for your firm and, in the end, will leave you with a working document to refer to and guide you in future decision making.

- Moving to Greater Transparency: The **Firm inMotion Transparency PowerPoint Template** is an excellent resource for showcasing transparency of the firm's vision and economics of the entrepreneurial aspects of running a firm. This tool gives team members the opportunity to be engaged, see the direction the firm is heading, and contribute to what the future holds.

# INITIATIVE #2: GET EMPLOYEES INVOLVED

"We are what we repeatedly do.  
Excellence then, is not an act, but a habit."  
—Aristotle

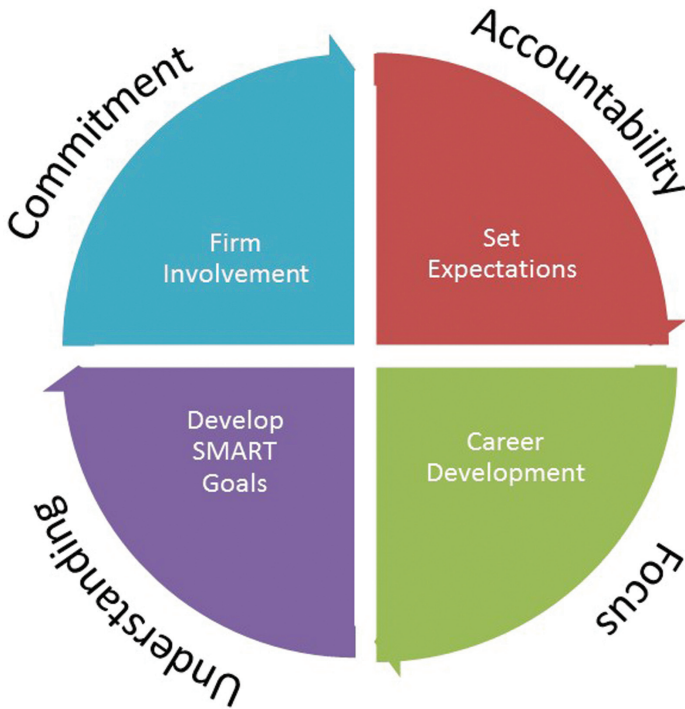
Employee engagement happens when there are connections between the employee and the firm. As you learned in the previous initiative, it is now time to get your people involved at all levels of the firm. Involvement has to happen on a daily basis in order for people to really feel engagement. Expectations have to be set, performance management systems have to be put into place, and ultimately, people want to know how you can help them develop their career—not just exist in a job.

Building employee engagement in a way that ensures the employees have a vested interest in helping the firm attain its organizational goals is essential in the process for both parties. Having a vision, mission, and core values does not ensure anyone will actually follow those key foundational concepts unless other strategies are put into place. It means deemphasizing the traditional cascade structure in which strategy is created at the top and expected to trickle down. That structure may have worked in the past, but it will not work in our current, ever-changing world.

A good engagement system will develop focus, understanding, commitment, and accountability on the part of all employees. This initiative focuses on the following four areas that are beneficial in helping employees become, and then stay, engaged, as shown in figure 2-1.

1. Setting expectations
2. Career development
3. Performance management, including SMART goal setting
4. Involvement in firm committees and initiatives

Figure 2-1: Four Areas of Employee Engagement



## SETTING EXPECTATIONS

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Here is the scenario. You hire a new employee and explain your expectations to her. She goes off to her desk and starts her career in your accounting firm. Before too long, you see her starting to look like a deer in headlights. At some point, she tells you that she is not really sure what to do with that project you gave her or who to turn to in order to get a question answered. She also might really frustrate you when she asks you the same question several times, and you believe you have already answered the question. You start asking yourself if you hired the wrong person. Why doesn't she understand the (in your opinion) clear direction you gave her? It soon becomes abundantly clear that setting expectations is not as easy as you originally thought. It doesn't matter if the employee is brand new or if he or she is at the manager or partner level. It is imperative to put time and energy into setting clear and specific expectations.

As a supervisor or manager, you are responsible for making sure that certain tasks get done well and on time. Often, you assign your

employees the responsibility for the tasks. You can maximize the chances that the task will get done well by setting clear expectations. An effective process involves the following five steps for successful expectation engagement:

1. Pre-work
2. Communication
3. Commitment
4. Consequences
5. Coaching

## **Step 1: Pre-Work**

Setting clear expectations occurs well before you utter the first directive. The first step in pre-work is considering how weaknesses might affect how you set the expectation. For example, if you are uncomfortable with conflict, how will you set the expectation when somebody is likely to argue or resist? Furthermore, think about the motivations of those for whom you are setting the expectation. How can you integrate the task into what motivates them? The second step in pre-work is clearly and comprehensively identifying who, what, when, where, why, and how the task should be done. This step is important because it helps you identify missing information. It also helps you make important decisions about things that you may not have considered yet. Colleagues cannot meet your expectations if you are not clear about exactly what you want and expect.

## **Step 2: Communication**

Communication is your next step in effectively setting expectations. Make time to meet with the person to whom you will be assigning tasks. This may sound ridiculous, but we all know how incredibly hard it is to find the time to meet with anyone in our firm. Do not convey the information in passing. Keep your meetings focused on the task. Clearly explain the who, what, when, where, how, and why that you articulated for yourself during the pre-work. Try to integrate the work into what is important to the employee. Ask questions to determine whether your employee needs additional information.

Consider the following example:

You need a senior to prep the corporate tax return for Jones and Company by Friday at 9:00 am. You need the review of the return to be done before the meeting, so you ask the senior to have it complete and ready for the

client by Thursday at 3:00 pm. That way, you have time to review it in case there are any changes that you will need to make. This is an "A" client, and they expect everything to be in order before they see it. This is also a fantastic opportunity to show the skills of the senior to the client because you are asking them to sit in on the Friday delivery that will be held in your office.

Based on this information, the who, what, when, where, how, and why are as follows:

- Who—The senior, you, and the client
- What—A complete corporate tax return
- When—Thursday at 3:00 pm and Friday at 9:00 am
- Where—Delivery in the office
- How—Prepped by the senior and reviewed by you
- Why—This is an "A" client

It is not enough to simply verbalize the specifics of the task to your employees; it is important that you ensure their agreement. Listen carefully and be sensitive to their tone as well as their word choices. Pay careful attention to body language. Make sure they understand clearly what is expected, and for this, you will need their feedback. You might consider asking open-ended and simple questions, such as, "Do you understand the project?" or "Is there anything in my description that I am not explaining clearly enough?" It can be helpful to ask what they anticipate as difficulties within the project or task so you can address them early on. This is a crucial step. You must make sure your employees are committed and clearly understand what is expected of them. Do not assume they heard and understood everything you said. In a group setting, you might ask each person to recap what's on his or her to do list before the meeting. You might also ask each person individually to repeat his or her action items to ensure you properly conveyed everything.

At the firm of Abdo Eick and Meyers LLP in Edina, Minnesota, the partners and managers are committed to daily walk-around meetings to ensure effective communication and to ensure expectations are being met throughout the firm. In the words of Steve McDonald, Managing Partner of Abdo Eick and Meyers, "When we started spending more time managing and communicating, we truly saw a change in the attitude of our entire team. The positive attitudes showed in every single aspect of our business."

**Employee Perspective**

Now I would NEVER want to give that impression that I am too busy to spend time with my employees and, yet, my 360 evaluation of 2 years suggested that 1 or more people at the firm felt something akin to that when they came into my office. After accepting that "perception is reality" in the eyes of my evaluators (and with a little coaching from S.W.), I strived to not give that impression again. Instead, I push myself away from my keyboard, look away from my screens, and ask as encouragingly as I can muster, "what's up?" After all, in most instances, they are asking for input on a mutual project. Following that practice had a favorable impact on my 360 evaluation the following year and a much more engaged team.

*Chris Strong, Partner, Brigante Cameron*

**Step 3: Consequences**

Consequences are the most uncomfortable part of expectation building. Your employees need to understand what is at stake to engage their motivation. Be clear about both positive and negative consequences. What is the advantage of completing the project as expected? Do not avoid articulating the negative consequences of poor job execution. People perform best when accountability structures are set, clearly defined, and consistently followed. Everyone, including you, needs to know to whom they are accountable and for what they are accountable.

Finally, providing an opportunity to monitor progress is a key, and often overlooked, step in maximizing the successes of the assigned task. Don't walk away from the meeting without establishing a time to follow up. This will be an opportunity for you to offer recognition for work well done. It is often a chance to help or provide support for obstacles that may have arisen. It is also an opportunity to recognize that the expectation was not clearly understood and reset the course before the deadline. As a coach, you need to listen well, watch closely, and ask the right questions. Do not underestimate the importance of this step. Set a specific follow-up meeting time. Do not simply tell your employees that you will be available if they have a question. Setting a specific follow-up time increases accountability. Everyone knows that he or she is expected to report on his or her progress, and this helps the employee be prepared. Conversely, if no progress has been made or they are not prepared to report, you now become aware of a potential performance issue before the project is due. These follow-up meetings do not have to be long. They can be quick touch point meetings that can be extremely effective and very beneficial to you, your clients, and your employees.



## CAREER DEVELOPMENT AND LIFELONG LEARNING

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Millennials are changing the way we work. They want continuous training and development. In a recent report by Viacom Network (MTV), the consumer and media market leader for millennials, 89 percent of millennials said that they think it is important to be constantly learning in their job.<sup>1</sup> On top of that, they want faster career progression. In the same report, 50 percent of working millennials believes switching jobs helps them climb the corporate ladder faster. In our professional world, where the talent war is raging, we don't have to think very long about what that means to our retention plans. If we want to keep the best and the brightest, we simply must put into place great learning and training programs that start from the day that a person becomes a part of the team.

Engagement grows as we help individuals within the firm find their true career development path and ignite their ability for lifelong learning. The desire to increase honest and concrete communication in a professional services firm is ranked as a leading leadership characteristic that is missing in firms today. In a 2012 survey administered by the CPA Consultants Alliance, 788 CPA firms responded to a leadership survey, and every level of respondent stated that communication was missing. Most firms understand that communication is a cultural attribute that is not only necessary but will forever improve as the firm grows and changes. It will improve exponentially through clear communication about advancement opportunities for each employee.

So, where does learning begin? Where does communication begin? It has to start at the top. This process of learning begins with top-level commitment from firm leadership that this is an important core value of the business. Career development and learning must be viewed as a strategic asset of the firm that leverages substantial investment in staff and partners. After all, personnel cost remains the single highest investment found in an accounting firm, and the enhancing development of those people makes great business sense. But without the sincere commitment of those at the top, any efforts that initiate from elsewhere in the firm will be frustrating and futile.

Next, successful firms align their learning and professional development initiatives with the business objectives of the firm's strategic plan. For example, if the firm plans a substantial rate of growth from the development of new business, that implies at least two objectives: Retain existing clients by cultivating and obtaining new ones. The personal skill sets that will enable this to occur are great customer service for existing

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<sup>1</sup> Allison Hillhouse. "Consumer Insights: MTV's 'No Collar Workers'." October 4, 2012. <http://blog.viacom.com/2012/10/consumer-insights-mtvs-no-collar-workers/>

clients and an effective marketing and business development aimed at new prospects. Both of these skills belong in the learning development curriculum of the firm. Partners, staff, and anyone else who should come in contact with the client or prospect needs training in customer service and marketing.

Learning firms make use of far more than just classroom settings for their professional development activities. An effective mentoring and coaching program addresses the ongoing process of on-the-job growth. Mentors not only advise their protégés on ways to navigate the nuances of their professional lives but also can steer them toward the types of career development education that will increase their value to the firm as well as to themselves.

An increasingly important tool employed by learning organizations is the use of "roadmaps," which provide options for the employees based on personal preference and firm needs. CPA firms are beginning to embrace the "learning lattice," which not only has learning parameters by level but also by core competencies. These core competencies include core skills (often referred to as *soft skills*), business development skills, technical skills, and technology skills. In each of these categories, there are opportunities to move, skip, and even go backwards based on the needs of the individual. The old "up or out" is disappearing. Samples of these skills are as follows:

- Core (soft) skills:
  - Delegation
  - Listening
  - Communication
- Business development skills:
  - Networking
  - Closing techniques
  - Relationship building
- Technical skills:
  - Tax updates
  - Audit updates
  - Consultative communication
- Technology skills:
  - Microsoft Suite
  - Practice management
  - Social media

## PERFORMANCE MANAGEMENT

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As a leader in your firm, you have a tremendous responsibility to motivate your team to produce positive results. One of the tools you should be using is a performance appraisal process and system. If you are like most leaders, this is not an area of comfort for you. Finding a process and tool that will help you engage the employees of the firm and help improve communication, productivity, and engagement are worth the discomfort. Let's start by taking a look at the performance management process.

The process should start with a decision by the firm about timing. Historically, performance conversations happen once a year and are completely targeted to numerical measurements, such as charge hours, utilization, or realization. Today, we know that once a year is not enough and pure numerical goals do not tell the entire story of performance. The most effective timing is three formal times a year with daily mini conversations in between. The formal conversations should be with a supervisor who knows the individual's work well and who can give honest and valuable feedback to the employee. When identifying the specific times, think about the flow of work and projects in your firm. In most firms that means that you should evaluate in May (summer season ahead), August (fall season ahead), and December (tax season ahead).

The performance management process should start with meeting preparation by the supervisor. As mentioned in the section on setting expectations, preparation is essential to ensuring a meaningful performance conversation. Many firms today are subscribing to the theory of the Balanced Scorecard. In this type of performance management system, the firm will review four major areas of performance:

1. *Financial.* Look at reports on productivity, revenue, and meeting goals established around numbers.
2. *Client service.* What have the employee's clients (internal and external) said about the individual? Did he or she meet the expectations of his or her peers? Supervisors? Partners?
3. *Processes.* Is the employee following the processes the firm has determined are the most productive? Did he or she participate in creating a process that works better for the firm?
4. *Learning and training.* What and how did the employee learn? CPE? Core skills? Webinars? Mentoring? Is the learning in alignment with the employee's career plan?

## Goal Setting

Employees should use these four areas of performance to develop their written goals. They should be responsible for starting the process of writing their goals and then submitting them to their supervisor for review. If employees are not comfortable in this part of the process, it will be helpful for someone to teach them how to actually write a goal. This can be a supervisor, mentor, or learning professional in the firm. A great template is SMART goal setting, as described in the following text.

### SPECIFIC

Your specific goals should always answer the who, what, when, why, and how. They are clear, concise, and defined points. They outline exactly what you are going to do and how you are going to do it.

### MEASURABLE

Choose goals that you can measure. Goals that cannot be changed (good or bad) or cannot progress are not measurable.

### ATTAINABLE

Your goals should not be impossible. Setting attainable goals allows you to know that even if you have to extend yourself or push harder than you ever have to get there, you can, and you will.

### REALISTIC

Focus on the practicality of realistic goals. Set the bar high, but not too high, or you will never reach it.

### TIMELY

Give yourself timely goals by making sure each of them has a due date or an end point. No goals were ever achieved by a never-ending possibility.

#### **Employee Perspective**

We started accountability at the partner level several years ago. It was amazing how, when accountability was made a factor in raises, bonuses, etc., all of a sudden, partners who weren't previously engaged or accountable took notice. For so long it was a few who did all the hard lifting, business development, running of the firm. Now each partner has goals that they have to achieve, which include everything from managing their business (billable hours/realization/effective rate), client satisfaction, new business, development of the staff, as well as personal development. Partners who are department heads may have an additional set of goals for the overall department, above and beyond their personal goals. Last year, we rolled out something very similar to our supervisors, managers, and senior managers. In January, we rolled out to the remaining of the professional staff (associates and seniors). By the way, this was an initiative on the strategic plan.

*Joy Stamm, Firm Administrator, Dazkal Bolton*

## Performance Conversation

Once the goals are written by the employee, the information-gathering process can begin. This is the time for you to look back at your personal notes on the individual's performance, talk to his or her mentors, talk to supervisors with whom the employee worked on jobs or engagements, look at past evaluations, review his or her 360 evaluation, and generally develop a recap of the employee's overall performance. There should be an outline with the things he or she did well and things to improve upon in the period ahead.

The next step is to actually have the performance conversation with the individual. This seems like it should be one of the easiest and most rewarding parts of the process. However, it can be difficult if you're not thinking about the attributes that you should be exhibiting as a supervisor. Make sure you go into this conversation in a positive, supportive, goal-oriented, focused, and observant manner. Watching with your ears and your eyes is important because body language should match the words the employee is using. Remember that what you are trying to do is be a coach and not a boss in this situation. Coaching requires that you listen more than you talk. Ask open-ended questions to allow employees to explain or tell a story about what is happening, so that you can really get to the heart of their performance. Seek their commitment for change or improvement. Sometimes, we forget that our superstars are those to whom we have to provide the most feedback because they are the ones that are always looking for the next challenge. Make sure you work with them and not against them. They need to see you as their advocate and not as someone who is simply their boss. Make sure you take the position of their advocate, but let them know that they are ultimately responsible for their own actions and development. This is a two-way street, and you need to make sure that you have agreement and commitment on the personal development plan.

Next, we turn our attention to the actual conversation between supervisor and employee. The most important part of this meeting is that the supervisor schedules it and then makes it the highest priority during that period of time. Employees will know how much you value them by the time you spend with them. This is the most important time you will have with each team member. Show them by being there and not letting anything else get in the way.

As a firm makes the commitment to complete the performance management process, it will need to decide what tools it will use to help manage the process. The process includes everything discussed in this initiative, including setting goals, tracking conversations, and tying them back to overall firm initiatives.

- Cornerstone On Demand: [www.cornerstoneondemand.com/](http://www.cornerstoneondemand.com/)
- Silkroad Performance: [www.silkroad.com/hr-solutions/talent-development/silkroad-performance/](http://www.silkroad.com/hr-solutions/talent-development/silkroad-performance/)
- Halogen Software: [www.halogensoftware.com/](http://www.halogensoftware.com/)
- viDesktop Talent Management Software: [www.videsktop.com/](http://www.videsktop.com/)
- Success Factors: [www.successfactors.com/en\\_us.html](http://www.successfactors.com/en_us.html)

Lastly, the performance management process is not three meetings a year and then you are done. It is a fluid and ongoing process that actually takes place every day through management, coaching, mentoring, and sponsoring. Definitions of each of these are as follows:

- *Management*. The act of organizing and coordinating the activities of a firm in order to achieve defined objectives.
- *Coaching*. The act of focusing on an individual's needs and accomplishments, close observation, and personal feedback on performance.
- *Mentoring*. The act of an experienced senior advising, counseling, and guiding a junior. The senior provides support and feedback to help in career growth.
- *Sponsoring*. The act of identifying a strong, emerging leader and promoting them through your time, attention, and personal knowledge. A commitment to moving someone to a higher level faster than is typical.

## COMMITTEES

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Finally, it is important for individuals to feel engaged by participating directly in overall firm projects and committees, not just day-to-day work. This is a tremendous way to encourage intergenerational collaboration. The wisdom of senior members in our firms today, along with the youthful ideology of our emerging leaders, could be a perfect storm of genius if we allow it to happen.

Committees are a normal strategy firms have used to manage functions in the firm. Firm committees for technology, marketing, and learning could be made available for individuals to get involved in.

The same can be said for tasks from the strategic plan. In the past, only owners or top managers have been allowed to lead in these areas, but today, we realize that anyone at any level can lead and be a valuable team member in these initiatives.

It is apparent that engagement and involvement are linked in every way. As you can see, performance, accountability, communication, and committees are all important ways to ensure a connection with your

team. The next step is to ensure that you have processes and procedures in place so that the firm will reap the rewards of their hard work.

## ACTION STEP

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Building on the strategic plan, the next step in engagement is to get individuals involved personally. Personal involvement takes intentional effort through career development, goal setting, mentoring, and face-to-face communication. In this initiative, we addressed how to make all of this happen, but now, your task force must determine what is actually happening at your firm and in what areas you will need to improve. Access the following tools and the entire suite of employee engagement tools by visiting [www.aicpa.org/employee-engagement](http://www.aicpa.org/employee-engagement), a module of AICPA's PCPS Human Capital Center.

- **Firm Development and Culture Firm inMotion Tools:** Developing a career path is not a luxury—it is a necessity for all firms today. The career development tool section will give you guidance in leadership self-assessment and development of individual career plans.  
Engagement is created when relationships are developed in the firm. An important strategy for building relationships is mentoring, and the tools in the Mentoring and Coaching section are designed with your firm in mind.
- **Firm Competency Model (Career Ladder):** This tool is developed to help firms begin the process of developing staff levels and competencies. This is meant as a starting point, and you will need to customize the content to fit the desires of your firm.
- **Balanced Scorecard Tool:** The balanced scorecard samples will open your eyes to new areas of assessment and reaching beyond financial measurements alone. Client learning, process and financial goals are important to developing a profitable firm.
- **SMART Goal Planning Worksheet:** Developing goals is imperative for true engagement, but developing them in a format that makes accountability really take effect is essential. The SMART goal planning worksheet encourages the creation of goals that are Specific, Measureable, Attainable, Realistic and Time Structured.

If your human resources professional or your firm administrator is not on the task force, this would be a good time to add them to the mix. They will have a knowledge base that would be beneficial at this point in the process.

Once initiatives are identified, an action plan should be developed, and recommendations should be taken to the appropriate leader for implementation.



# INITIATIVE #3: STANDARDIZE FOR ENGAGEMENT

"Almost all quality improvement comes via simplification of design, manufacturing . . . layout, processes and procedures."  
—Tom Peters

Engagement is primarily seen as a people issue, but the reality for firms is that it is also a standardization and process issue. When the team members in a firm develop, teach, and embrace processes, engagement for all employees increases exponentially. The overriding factor for standardization to really be effective is that the firm must commit to change at all levels.

As part of this initiative, we will discuss several strategies for analyzing your processes and implementing changes in your processes. The overriding goal is to tie employee engagement to the firm in a way that will make engagement ongoing and sustainable.

Change is difficult. It's hard. Especially in the business world. Whether the change involves a change in software or a change in process steps, many organizations struggle to execute and implement these changes. Part of the reason is a natural human tendency to be resistant to change. There's no doubt that there is a range in the level of resistance from person-to-person. The key point to understand is that everyone has at least a little fear deep down when something changes, or they are required to do something different than they were accustomed to before. There's often an initial emotional reaction before a logical reaction. Understanding and managing the dynamic is crucial to effectively and successfully implementing process improvements.

A firm may have the best technology available and world-class process documents on paper, but if its people don't buy in and feel the engagement, it's not worth very much. If you want to maximize your return on investment on technology and process improvement, it is an absolute must to spend time developing a strategy to address the human element of change.

Engagement with your team starts with addressing the "why" behind the change that needs to happen. Two main questions exist to help bridge the gap between the initial emotional reaction to change and the long-term reaction of logic. Both of them involve having a complete understanding of the "why" question. The first burning question everyone has when the process of change is introduced is "Why do we need the change?" We call this the *current state tollgate*. Before you have a chance to secure buy-in to the new task or process at hand, you have to effectively answer this question and pass this tollgate mentally with your team. You need to show that this isn't just about change for change's sake.

The second question, assuming you have passed the first one, is "Why will these changes be better than what we are currently doing?" We call this the *future state tollgate*. Assuming you are effectively explaining why there is a need to change, you next need to take the task or process and explain why the solutions you are proposing are better than the current state. Are these changes addressing the true opportunities for improvement? And once we get over the initial learning curve, will these changes drive efficiency? Do your homework by explaining these two "why" questions, and you'll be much closer to building a bridge of understanding.

Years ago, companies in India were pioneering innovative tax return processing strategies that involved concepts that were foreign to many tax partners and staff involved in the preparation of individual and business tax returns. Two of the most revolutionary strategies were *six sigma* and *one-way workflow*. Workflow was the differentiator, and we can learn a great deal from the unique six sigma processing and workflow that these companies pioneered.

## SIX SIGMA

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Let's start with the six sigma strategy. Most of the processing centers in India at that time were set up to do banking and credit card processing during the night, which corresponds to our business hours in the United States. Many of the leaders and managers had been previously trained in six sigma, where one of the primary goals is to drive errors out of any process at the lowest possible level. The opposite was happening in the United States and still happens in many firms when errors are discovered in high-level reviews, rather than in the systems and at lower levels.

In the United States, an effort to streamline workflow for processes in the firm, such as internal business (bill payment and time entry) and individual tax returns, was taking place. Firm leaders attempted to diagram their current processes by using a program like Microsoft Visio. Interestingly, most of their diagrams were presented in Excel—the tool of

choice by too many CPAs. Obvious results from these diagrams were the number of touches and loops in the process. A new process was necessary, and the act of using six sigma methodology was increasingly necessary in order to develop a one-way workflow, as had been witnessed in India.

#### **Employee Perspective**

We have one certified Lean Six Sigma Green Belt manager who was trained in the Flowtivity/OSU class specifically for CPA firms, and we are looking at developing another. Our first project for our Lean Six Sigma investment was to develop a new tax process and, due to the technical knowledge, we were very pleased with the new process. Our process was also validated when we won an award for innovation based on this project from our professional association.

*Nancy Peschka, COO, Adams Brown Beran and Ball*

## **ONE-WAY WORKFLOW**

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In India, sourcing firms quickly developed software to support the one-way workflow strategy. In this workflow, a point list is immediately provided to the preparer; however, the reviewers make necessary corrections and move the return forward. Another difference that was observed was that returns did not sit around waiting for a partner or manager to review it. Each return is categorized by level of difficulty, and the preparers are assessed on their technical knowledge. Preparers learn from the immediate feedback of the point sheet or just-in-time training. When most firms hear this statement, they immediately say "we can't do that because we don't have that many people in a production facility. It would be impossible to pull people out of production for training." It is possible with tools such as Camtasia from TechSmith or Adobe Capture. Someone can record the proper method of processing and entering data on any schedule or area of the tax return. This can be played on demand. The training is generally short and available online. In India, people are pulled out of production if they continually make errors or need additional training. They also provide in excess of 100 hours of training before putting people into production. Does your firm provide that type of training to entry level staff and interns?

## **PREPARATION PROCESS IMPROVEMENTS**

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In most firms, few, if anyone, really understand all the steps in the preparation process. Partners generally mention five steps:

1. Obtain client information
2. Assign the return

3. Prepare the return
4. Review the return
5. Deliver the return

There are always front stage and back stage steps to any process. Thus, there are probably at least 50 steps in most firms' preparation processes, rather than just five. Although we can't list all areas that can be improved, a powerful methodology to follow to make sure you're effectively answering the "why" questions is the Lean Six Sigma DMAIC Process Improvement Model. The model involves following these five steps:

- *Define*: Create the vision by defining the objectives, identifying the scope of the process change, and creating timelines for the project completion.
- *Measure*: Map out and thoroughly understand the current state of their process, not what "should be" happening or what is currently documented on paper. Map out what is actually happening today and all the variations between offices and individuals.
- *Analyze*: Tear the process down. Identify the efficiencies and wastes. Identify the work loops and churn. Identify the quality issues. Ultimately, identify the areas of opportunity.
- *Improve*: Develop ideas and solutions into the areas of opportunity discovered during the "analyze" phase. Make sure you're not just applying best practices to a part of the process that isn't a root cause area of weakness. That leads to ineffective change and convoluted processes. Document the future state process.
- *Control*: Take the time to train, roll out, and implement the new process. This is where the nail must be hit on the head with regard to addressing the "why" questions. If you do your homework and define, measure, and analyze, this step in the methodology is much smoother.

You can invest time in research, opportunity assessment, and strategy for implementation and see organizational change happen much more smoothly and effectively. Essentially, invest time and, in return, save immediate multiples of the time invested, or you can get caught up in the constant daily churn and say you didn't have time for doing your homework. The results will be sub-optimal performance and the execution of the change you are adopting.

Boomer Consulting, Inc. coined the term *SamePage Project* while it was developing a new process that encompassed every method and area of workflow in the company. The goal was to use processes that would drive overall productivity in the firm so that everyone was using them in the same way, and the technology would support those processes. In the end, everyone would be on the same page. The process was successful,

but if you ask anyone why it worked, they will tell you it was a forward-thinking team of people who, in the end, felt strong engagement because they were involved in the process. The ownership group made the commitment to the project through their actions and financial support. The heavy lifting of working through processes, required technology, and training came from other team members. Some of the rules of engagement were as follows:

- Make changes that will bring value to the client.
- Identify processes that will make both the client-facing and back stage teams more productive.
- Integration of systems and processes are a priority.
- Drive the decision making to the people that are most qualified to make the decision, not necessarily the ownership group.
- Owners support the people making the decisions.

#### **Employee Perspective**

We have been continuously proactive in implementing process improvement and best practices for many years; however, it took going through a lean six sigma initiative expertly led by Flowtivity to find the true common ground that brought our multiple offices together into one consistent process. This has allowed us to fully leverage our resources firm-wide, which improves client service and turnaround times.

*Norman LeBlanc, Kahn Litwin*

## **TIME VS. VALUE DEBATE**

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Now that we have explored the actual act of process improvement, some would ask how that translates into long-term value for the firm. One way is that we can connect the productivity improvement to the time and effort each person puts into the work. Thus, we enter the time versus value debate.

Effort is easy, it just requires time. Effort is also all about appearance. Generally speaking, the more face time you put into the office, the more value you add to the organization from the viewpoint of management. It has been that way in organizations for 100 years and probably will continue to be that way for another 100 years. Our profession is no different. We measure charge hours the way restaurants measure customers, retailers measure daily sales, and manufacturers measure production output. The more, the better, right? Well, maybe.

The challenge in our profession is that when you talk about charge hours and you talk about how we measure results, you are really challenging

the status quo. In most firms today, measurement is still expressed by keeping people busy, rewarding *effort* as opposed to *results*, and ultimately, chasing the billable hour.

Most people in our profession learned firsthand, and very early on, that there is a distinct difference between effort (looking and staying busy) and results. In many CPA firms, there is no shortage of busyness. Being busy all the time seems to be the new norm. However, there is a distinct shortage of getting stuff done. In the last several years, it actually appears to be getting worse. The hours are creeping up and up, but the results are going out to clients slower and slower.

Granted, some of this is due to the war on talent and the shortage of experienced personnel overall in the profession. Many firms are trying to do more with fewer resources, which means an uptick in hours for everyone. But, we also see several disturbing trends that are developing and exacerbating the situation. In the constant state of busyness, we are doing the following:

- Trying to maximize people's utilization to the point that they are not developing. Sure, we are keeping them busy cranking away at those tax returns, audit working papers, and financial statements, but they are not getting opportunities for growth. And ultimately, that leads to longer-term inefficiency in the firm because you never have the right people with the right level of experience.
- Continuing to reward individuals based on effort or charge hours as opposed to results and getting stuff done. What did you accomplish, wrap up, or finish this week? That's the real question that needs to be answered.

Your firm needs to become a big proponent of tracking metrics that actually measure and reward results, not just effort. Metrics like turnaround times, length of time at certain steps of the process, and output. If we are turning over our end inventory quickly (our engagements and deliverables), moving work ahead in the process (not backwards), and getting more done at key milestones during the year, we are being productive and getting great results.

Sometimes, the measurement just needs to be intermediate milestones and accomplishments. Some people argue that internal deadlines are pointless. If you feel that way, you probably aren't personally hitting them. The people who believe internal deadlines are beneficial to help manage engagements are much more likely to have quicker turnarounds, better realization, and timely client service. The deadline should not be the external drop dead deadline; it should be something sooner. Firms who have professionals that relentlessly strive to hit internal client deadlines are winning, and not surprisingly, working less hours.

## PLAN OF ACTION

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You should never start work without a clear game plan for completion in mind, even if completion means moving far enough ahead that there is a status change and a well-documented pick-up point. What firms often experience is that they are throwing work at people just to keep them busy and never training them on the mindset of thoughtful completion of what they start. Instead, it's all about getting it off the desk and picking up the next thing and then starting all over again. That is a recipe for developing loops, delays in deliverables, and more effort and hours exhausted to get stuff done. Sure, charge hours and utilization look good, but realization and the most important metric of all—profitability—don't look so good.

The professionals who succeed over the next 10 years will be those who have a clear mindset that is based on productivity, profitability, and engagement throughout the firm. This will include a strong movement toward measuring and caring about results, including interim milestones, not just effort. The results will speak for themselves.

The following plan of action will assist your firm in improving your processes and firm profitability and engaging your team in a strong way:

1. Name a process improvement team with an outside facilitator.
2. Document your current workflow processes using a value stream map.
3. Analyze those processes and compare with peer best practices. Identify opportunities for improvement.
4. Evaluate methods of implementing technology to reduce time.
5. Develop and document an improved future state process.
6. Train the entire firm on the new process. Achieve buy-in.
7. Hold people accountable.

With these processes in place, the firm will be ready to move on to deeper engagement strategies because sustainability through systematization will be strong throughout the team.

## ACTION STEP

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Processes are a tremendous way to improve your firm in both productivity and profitability. Engaged employees are motivated to improve and change the things that are not working as effectively as they could be with a little attention. Access the following tool and the entire suite of employee engagement tools by visiting



[www.aicpa.org/employee-engagement](http://www.aicpa.org/employee-engagement), a module of AICPA's PCPS Human Capital Center.

- **The Process Effect:** Complete this tool for only ONE process that the task force believes will benefit the firm the most right now. (You can work on others later, but start with just one for now.)

Once you have completed The Process Effect form, I would encourage you to implement the project as follows:

1. Name a process improvement team with an outside facilitator to move the project forward.
2. Document your current workflow processes using a value stream map.
3. Analyze those processes and compare with peer best practices. Identify opportunities for improvement.
4. Evaluate methods of implementing technology to reduce time.
5. Develop and document an improved future state process.
6. Train the entire firm on the new process. Achieve buy-in.
7. Hold people accountable.

With the processes in place, the firm will be ready to move on to deeper engagement strategies because sustainability through systematization will be strong throughout the team.

# INITIATIVE #4: EMBRACE REMOTE WORK ARRANGEMENTS

"Quality means doing it right when no one is looking."  
—Henry Ford

As we seek to engage the workforce and create an environment where the staff has a strong desire to stay and create a professional career in public accounting, we must find strategies that will intrigue them. One of the most popular strategies in recent years is providing an environment that allows for remote work arrangements.

In this initiative, we will describe remote work arrangements and make the case for embracing them, strategies for making them work, and recommended policies for encouraging effective accountability.

## WHAT EXACTLY ARE REMOTE WORK ARRANGEMENTS?

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If you google "remote work arrangements," you will find thousands of resources, and virtually every one of them praises the concept and encourages the adoption of remote working arrangements for all. If it is truly as wonderful as everyone says, then why are accounting firms pushing back, slowing down, or simply saying "no" to this type of working arrangement? The short answer is simple: It is different, and most firm leaders don't know how to lead or manage workers if they are not right down the hall where they can be easily accessed. Education is one of the keys to change, so let's begin with trying to understand a little about what is meant by "remote work arrangements."

If you look at the numbers, you will see that the number of people working remotely has grown exponentially in recent years. With more than 3.3 million people working remotely (or about 2.6 percent of the U.S. employee workforce), it's clear that the definition of the "American workplace" is changing. But, that doesn't mean that it's going to be without problems. Yahoo CEO Marissa Mayer put the kibosh on

work-from-home deals and ordered everyone return to the office so that they could be more collaborative and innovative. Soon after, Hewlett-Packard CEO Meg Whitman issued a memo urging employees to work more from the office because HP needed "all hands on deck." If influential companies like this are pulling their workforce back into the office, doesn't that indicate that it's not working? Not necessarily. It simply means that it's an uncomfortable change, and we are still learning the rules of the game. Let's explore why firms should be adding this concept to their engagement strategies.

## THE CASE FOR REMOTE WORK ARRANGEMENTS

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Almost all firms today are already practicing some kind of remote work management. In most cases, however, there is either no formal policy or its being done ad hoc and in a highly inconsistent manner. Typically, employees in some niches are working away from the office once in a while because it's more convenient for them, an emergency at home has made it temporarily necessary, or they just need a quiet place to get a special project completed. We call this kind of informal program "don't ask, don't tell" because it's discussed at the partner level and then not discussed with anyone else in the firm. Most of the time, it is tolerated for certain individuals primarily because they are highly competent and have threatened to leave the firm if they aren't afforded some flexibility. However, these kinds of informal efforts often get out of control. Either they grow too large without any thought or consequence, or other employees get jealous or resentful at being unable to take advantage of what they see as a highly desirable benefit. High-functioning firms are moving beyond this ad hoc manner of management for many reasons, but the most common are described in the following sections.

### Employee Perspective

It no longer matters from where we work, just that we are productive when we work.

*Jeff S. Anderson, Contryman*

## Employee Attraction and Retention

It is not a secret that employee attraction and retention continues to be one of the top objectives for every firm in the profession today. According to Phil Montero of *The Anywhere Office*, 72 percent of U.S. employees say that flexible work arrangements would cause them to choose one job over

another.<sup>1</sup> Just as importantly, an effective remote work program can also enable firms to hire talent in remote locations that are unwilling to relocate to the area where the firm already has offices. Similarly, firms are able to retain key individuals by allowing them to relocate away from their main office while remaining employed. The rules of the game have changed, and a remote work strategy can definitely be an advantage to a firm in the fight for the best talent.

## Cost Reduction

Many firms, especially in the current merger and acquisition environment, are actively seeking ways to reduce operating costs as they combine offices and staff. Remote work programs are one of the most effective ways of achieving badly needed operational savings. Enabling employees to work remotely makes it possible to reduce the firm real estate portfolio by as much as 40–50 percent by offering employees an opportunity to work from home full- or part-time in return for giving up an assigned private workspace in the office. This benefit does require the firm to be more creative with current space. This could include redesigning space by shrinking, and in some cases, eliminating private offices, using storage space in a different way, or providing standardized neighborhood-based work areas where anyone who is in the office can plug in and be ready to work. It can also include "hoteling," where a firm has space that it uses for employees, as needed, by allowing people to sign up for a space for a specific amount of time. Then, the same space can be used for other people who need it during other times. Shared space is the goal.

## Firm Disaster Recovery Planning

In recent years, most firms have beefed up their disaster recovery plans in light of potential external risks, such as natural disasters (hurricanes, tornadoes, blizzards, and earthquakes), terrorist attacks, or pandemics, like measles. Formal remote work programs dramatically lower the risk of operational disruption. Think about it this way: Less people in one location will lower the risk for the group as a whole.

## Environmental Impact

Remote work programs can also have a powerful and very positive effect on the organization's carbon output as well as the economic, environmental, and social contributions to the local community. When

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<sup>1</sup> Ware, James and Grantham, Charles. "Managing a Remote Workforce: Proven Practices from Successful Leaders." *The Future of Work*. 2010. [http://www.thefutureofwork.net/assets/Managing\\_Remote\\_Workforce\\_Proven\\_Practices.pdf](http://www.thefutureofwork.net/assets/Managing_Remote_Workforce_Proven_Practices.pdf)

employees are not traveling to a central office, they are not burning gasoline, clogging the highways, or taking up space on their local commuter train. Additionally, the savings on utilities is significant when the firm implements strategies, like working from home on Fridays. Although that may seem insignificant if you are a small firm, if you think about our profession holistically, the reduction is significant.

## Firm Legal Liability

Informal remote worker programs leave firms open to legal liability for workers' compensation and potential violations of the Fair Labor Standards Act (FLSA). Employees who are denied the opportunity to work remotely might become resentful of the perceived inequity and file a claim under the provision of the FLSA. These liabilities may even extend to the selection and hiring process. This is new territory for our society, but it is not inconceivable that a disgruntled employee might file suit for not being allowed to participate in an alternative work program, particularly when others in the firm are allowed to do so. Maintaining a transparent process and appropriate documentation is an important way to minimize the potential of expensive litigation.

## DEVELOPING REMOTE WORKER POLICIES AND PROCEDURES

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Programs that are developed with a clear business purpose and top-level support are far more likely to succeed than impromptu initiatives. When there is an explicit business case that is supported by management and communicated across the firm, it is much easier to overcome the many natural objections to change that inevitably pop up. More significantly, strategic programs receive time and attention from both the partner level and middle management group that will define, implement, and support the overall program.

Creating an agreement between the firm and the remote worker is absolutely critical in the process. There are primary attributes to effective remote management agreements that will protect both the firm and the remote worker. As you develop the written agreement, remember to incorporate the following:

1. **Define the flexible arrangement to which you are agreeing.** Will the employee be fully remote, partially remote, or intermittently remote?
2. **Provide the specific hours the employee will be working.** Flexibility does not mean "work when you want to." There should still be specific expectations.

3. **Establish clear expectations and goals.** Set the goals early, in writing, and revisit them on a periodic basis. These are the metrics that the person will be held accountable for in the tasks they are expected to accomplish.
4. **Define acceptable etiquette, protocols, and expectations of team members.** This part of your agreement with the employee will include the duration of the agreement, location, accessibility, overtime, work assignment, equipment and technology assignments, safety confirmation, reimbursement, emergency situations, child/elder/dependent care considerations, and income tax considerations.
5. **Establish parameters around time that is expected in the office and away from the office.**
6. **Communication is still king,** so establish the method and frequency of communication with staff, managers, clients, and people on the team.

The agreement is the first part of the contract that you have with the employee; however, the second part of the agreement is that you agree to train this employee and help him or her succeed in this remote environment.

Allowing employees to work remotely is not just a matter of tossing people out of their assigned workspaces and having them do the same work from a different place. When face-to-face interaction is restricted and replaced with less frequent electronic communication, not only do personal relationships undergo dramatic change, but core business processes themselves must be redesigned to reflect the new work environment.

To make your remote initiatives work, develop a training curriculum that focuses on technical and social expertise and technological acumen.

Technical and social expertise encompasses performance management, ergonomics of a nonstandard workplace, personal discipline, and communication from a distance. Although all of these components are also a part of the standard working environment in a firm, it will take some time to make them work in this new format. For instance, let's take a look at communication. When people work in a single central location, everyone assumes that if they can see you, you are available to talk. When you are remote, you must advertise your availability and set aside specific blocks of time for calls and other real-time collaborative activities. One manager I know calls these "open-door hours" and puts them right on her calendar. She also uses instant messenger as an "in/out board" to show when she is available to the team.

With regard to technological acumen, we need to give employees time to learn how to use new collaborative technologies well before they are expected to integrate them into their work style. Give the new tool to team members and let them explore it before they are explicitly responsible for getting the job done with it.

A formal training program is, by far, the most effective way to raise awareness of the new work environment. Its implications equip participants with the knowledge and capabilities they will need to be successful in the future. We are not talking about just training on how to use email or web-conferencing tools. We are also learning how to be productive when alone; how to use performance management systems to focus on results rather than hours; learning about the etiquette of communicating with remote colleagues, staff, and bosses; and learning how to build trust relationships up, down, and across the organization when its members are widely dispersed.

Finally, it is imperative when deploying a successful remote work program to have technology that will provide the foundational infrastructure. Technologies are readily available for anyone in the workplace today. Tools like smartphones, adequate bandwidth, multiple monitors, secure laptops, and wireless networks are staples in virtually every firm. When developing the remote access program for your staff, collaborative software tools that will help make distributed work productive, effective, and surprisingly low-cost should also be readily available. Without identifying specific products by name, we recommend exploring a portfolio of tools that include the following:

- Instant messaging and online chat
- Voice over IP
- Video conferencing applications with screen sharing
- Remote access software
- Team collaborative workspaces
- Document sharing and collaborative writing tools
- Project management software
- Event scheduling tools
- Social networking applications

As you might imagine, after looking at this long list of different technologies, you will now need to loop back to learning and training and implement curriculum at all levels.



### Employee Perspective

Our firm has been on its own "private cloud" for many years. This was done by design, primarily with the objective of creating the opportunity for successful remote working arrangements. I am still committed to the recruiting process whereby we will search for employees across the country, especially if they are going to be technical-based positions, for example, tax preparation and review, legal research, or administration. To that end, we have successfully implemented the following:

- Our controller, who has been with us now for over three years, lives in Kansas. I have never met her, but we communicate frequently, and I have had her "up the bar" in terms of the level of financial reporting and detail so that our internal financial management reporting continues to improve. She handles all of our A/P, journal entries, month-end closing procedures, and financial metrics.
- We had an employee in our outsourced accounting division give notice that she was moving to Las Vegas. We agreed to let her maintain her position and work from there.
- We have been struggling with a tax manager with respect to embracing change within our operations. We recently gave her the option, and she accepted, to vacate her office and permanently work from home. She will continue to serve our largest tax client in reviewing tax work, but she will no longer have an office. This has been a major event internally.
- We currently operate from two physical locations, but because our operations are done in the cloud, our phone system is cloud-based, and all of our client files are filed electronically in the cloud, you can't tell whether someone is in the office or not. I now frequently work from home, and there are several times when I am communicating with staff electronically, and they walk down to my office to ask me a question and realize I'm not there.

*Andy Talley, Managing Partner, Talley and Company*

## FOSTERING TRUST

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Success in the firm's efforts to use remote work arrangements hinges on one critical thing: trust. Building trust starts at the very top level of the firm with the partners. Leaders who give only lukewarm support to remote work programs doom them from the beginning.

Partners can really go a long way in building a great plan by developing a team approach that will make the process work more smoothly. Enlisting the help of human resources, managers, technology professionals, and the employees who will actually be working remotely will go a long way in solidifying trust and making a program that you can be very proud of.

Unfortunately, we have seen case after case in which the program starts like this: Give them laptops, send them home, and we will figure out the other stuff later. We can guarantee that if that is your strategy, failure is in your future.

## NEXT STEPS

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Consider the following steps as you build a remote work initiative in your firm:

1. *Peer discovery.* Seek out other companies that have implemented remote work models and learn from them.
2. *Educate everyone.* Teach the entire firm about what remote work really is, the expectations to which the firm will hold their remote workers, and how workers will be held accountable.
3. *Start small.* Choose a few people who are highly motivated to work in this new environment and work out the "bugs."
4. *Roll out to the masses.* Roll out your program to the entire firm, and remember that going in with the positive attitude that this will work will make it much more likely that it, indeed, will work. It is also important to remember that remote work is a privilege and may not work for everyone, so communicating that upfront is necessary.

Can remote work arrangements really work in our profession?

Absolutely! The keys are planning, communicating, and embracing the change that is before you. This strategy will, in turn, increase engagement and allow employees to use time in a different way. A portion of that time may be used for community service, which will be addressed in initiative 5, "Culture of Community."

## ACTION STEP

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Telecommuting and remote work arrangements will eventually be the norm in your firm. Developing structure around your program from the beginning will create a sustainable and successful environment for your team.

Access the following tools and the entire suite of employee engagement tools by visiting [www.aicpa.org/employee-engagement](http://www.aicpa.org/employee-engagement), a module of AICPA's PCPS Human Capital Center.

- **Flexibility Toolkit:** Flexibility is the key to making telework/remote work arrangements work in firms of all sizes. In this toolkit you will find the keys to successful implementation of a flexible program for your team. The toolkit includes a work arrangement guide, policy, and guidelines as well as tips for both managers and employees.
- **Telework/Remote Work Agreement:** Review the telework/remote work agreement and identify the areas that will work for your firm

and those that need to be revised to fit your needs. This is an excellent tool to share with your team as you develop expectations for both firm and employee in this new arrangement.

- **Team Building and Culture:** Use this tool to hold a lunch and learn discussion with both managers and staff. The information within the tool will give you the framework to set the parameters for remote workers and their "in the office" co-workers. Ensure that someone is facilitating the conversation, and identify the areas of concern. This tool should be used as a guide, a reference, and a training resource.
- **Essential Habits for Working Remotely:** When you are ready to have a face-to-face conversation with your remote worker and you want to share your expectations of what habits you anticipate they need to develop, this is the guide for you. This tool includes 10 habits that will make working from home far more likely to succeed for the employee and the firm.



# INITIATIVE #5: CULTURE OF COMMUNITY

"Real, sustainable community change requires the initiative and engagement of community members."

—Helene D. Gayle

Community involvement has been a part of our profession for years. It used to include the partner group only and has slowly spread to the manager group. Today, we are seeing that all levels of the firm want to be involved in a world that is sorely in need of volunteerism. Today, volunteerism and community service are also known as corporate social responsibility (CSR).

In this initiative, we will explore the importance of building a culture of community, communicating that program, and finally explaining the benefits of CSR to your firm, team, and clients.

## MAKING THE CASE FOR CSR PROGRAMS

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When your firm becomes involved significantly in community service, employees will become even further engaged. Some current leaders believe that community service should be a personal decision and should not be a full firm initiative. Consider this: In a 1993 conference board survey of 454 companies, it was revealed that over 90 percent or more had volunteer programs for their employees, and 86 percent encouraged their managers and owners to serve on these boards. Many companies reveal that strong corporate social performance both benefited and contributed to strong financial performance. There are multiple motives for being involved in community service. When firm leaders talk about involvement in community service, it does not mean that it is simply a charity event that you might be rewarded for in the afterlife. This community involvement or higher-level CSR will drive your company culture, which in turn, will drive overall firm performance. The outcomes of a strong CSR initiative are areas of great interest to firms: the attraction of better quality employees, an increase in new clients, a strong culture, and an increase in firm branding.

## GETTING STARTED: COMMUNICATION AND BRANDING

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Most firms would agree that CSR is important in their community and to their business. The question is, where do we start? When it comes to maximizing the impact of firm volunteer programs, a well-thought-out branding and communication strategy can be your most powerful tool. Even when employees volunteer on their own, an effective communications campaign can make them feel connected to the company-wide effort, transforming all volunteer initiatives into culture-building activities.

Employee volunteer programs are an increasingly important component of CSR. As the next generations—X, Y, and millennials—enter and take on leadership roles in our profession, they are increasingly pushing for and embracing CSR initiatives. This is particularly true for professional services firms that are seeking to increase community preference. Employee volunteer programs can go a long way toward building reputation and employee engagement. However, the creation of an employee volunteer program does not guarantee success, nor does supporting a long-standing program with tired, uninspired messaging. Effective communication, directed to both internal and external audiences, is critical to maximizing a program's impact on the company's reputation, employee morale, and most critically, the community organizations with which the firm partners.

Effective communication begins with creating a compelling brand for the volunteer program. Brands are developed to instill desired impressions in the minds of key audiences. The audiences for a volunteerism brand include employees, the community partners engaged by the program, and ultimately, the wider network of individuals and organizations in the community. How that brand is communicated to the audience is equally important, particularly when it comes to recruiting volunteers.

Building a brand today is much different than building a brand 60 years ago. In the past, the company executives would meet and decide how they wanted to brand and position the company, and they would then spend a lot of money on advertising to communicate the message. Although marketing and advertising are still important, they do have limitations. Take for instance Zappos, an extremely popular and successful online store and apparel shop. Zappos is known for their creative branding as a company, which indicates the best way to build its brand for the long-term is to develop a strong culture. Zappos' actions reflect the words that it writes in its core values. One of its beliefs is that they not only support, but also encourage, community involvement. Hence, the following core value statement can be found on their website:

The Zappos Family believes that helping and caring isn't limited to a 9–5 schedule. Our employees are wonderfully involved in our communities. Our support also reaches beyond our Nevada and Kentucky locations. The Zappos Family—Powered by Love.

The website then goes on to show various events in which employees are involved.<sup>1</sup>

This is just one value for Zappos, but it is a strong one, and it is one that our profession can replicate.

## BUILDING A CSR PROGRAM

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As you can tell already, developing a successful CSR initiative is not a one-step plan. We will lay out seven steps that firms should take in order to build a program that they are proud of and that will ultimately allow higher engagement for everyone in the firm.

### **Step 1: Power Your Initiative With Alignment**

The most effective employee volunteer programs align closely with the firm's mission, vision, core values, and services and niches. In initiative #1, "Seeing the Big Picture," we discussed how to build your vision and mission, and now is the time to connect what you have built, and are now living, to the CSR initiative. Firms just launching a volunteer program should consider the links to their strategic plan, values, and overall vision when determining which types of activities to support or encourage. Even those firms with a strong standing volunteer program should make sure that their efforts are, in some way, tied to what the firm stands for, believes in, or does. This can be anything the firm is passionate about, and the more passion for the initiative, the more successful it will be.

### **Step 2: Engage Employees First**

Why do employees participate in firm volunteer programs? Is it the opportunity to "do good"? Is it the chance to make a positive impression on firm management? Is it a day off from work? The answer is not always obvious. You must invest time into finding out what motivates your employees to get involved and use that information to create your initiative. It should be noted that learning why employees choose *not* to get involved is also important. Motivations will vary from firm to firm, depending on the type of businesses you serve, the communities in which you operate, and the kinds of community organizations you support.

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<sup>1</sup> See <http://about.zappos.com/our-unique-culture/zappos-community-involvement>.

Develop a cross-functional team that will deploy a survey to determine what will engage and motivate your team to get involved. Don't skip this step. If your ultimate desire is to find ways to help your team be more involved with the firm and your community, who better to help develop the program than that group of people?

### **Step 3: Make Your Team Famous**

The most successful campaigns involve images of employees volunteering out in the community. By asking employees to volunteer, you are asking them to step out of their comfort zone in some way, whether by visiting a neighborhood they are not familiar with or interacting with people they might not normally come into contact with. Take pictures and display the images of colleagues participating in the community. This is a great way to ease the potential anxiety employees might have, enabling them to put themselves in the picture. These pictures are wonderful ways to showcase the teamwork that is happening, and they can be used on your website, in your office, on social media, and by your community partners.

### **Step 4: Build a Yearly Plan**

The CSR that you are developing should not be a one-time booster shot. This should not be a one-week or one-day initiative and then everybody simply goes back to work. Your CSR initiative, if done correctly, will take place over time. This is a long-term, ongoing commitment by the firm and the team. When you are working on engagement initiatives, this is an important step. If the employee can turn the initiative that they are now emotionally and physically tied to into something more than a one-time event, engagement increases. Make sure that your committee is developing a yearly plan of ongoing connections with your community partner. Then, ensure that plan is being shared with the entire firm.

#### **Employee Perspective**

Joining and participating in a community or not-for-profit organization and showing recognition and gratitude for a job well done is being incorporated into our employee's Success Profiles at all levels.

*Mark Radetic, Managing Partner, MarksNelson*

### **Step 5: Commitment at the Top**

Your volunteer program needs partner buy-in to ensure the best chance for success. If the partner group supports the program and frequently discusses the volunteers' accomplishments, they send the message that



the volunteers' work is important to the firm and leadership group. Commitment from the top is shown not only in word, but in action. The most successful initiatives are those that have partners onsite at volunteer events with other team members in the firm.

#### **Employee Perspective**

Employees are given paid time-off hours for community work each month to encourage involvement, and that makes it easy by allowing it during work hours.

*Theresa Fritz, Manager, Kopsa Otte*

## **Step 6: Trumpet a Job Well Done**

Firm partners should talk about the volunteers' accomplishments at every opportunity. Create an employee award program and recognize volunteers for leadership hours served or impact of their contributions. Consider incorporating volunteerism into employee evaluations. This is another way of showing support for the initiative and strengthening support from the top down.

## **Step 7: Assess Annually**

The CSR program should be evaluated yearly to ensure alignment with overall firm goals, gauge leadership's commitment, and ensure it is meeting team and community expectations. During this evaluation, the committee can re-align, adjust, and develop the plan for the following year.

## **BENEFITS OF A CSR PROGRAM**

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This may appear to be a lot of work, and it is, but the benefits of a CSR program will far outweigh the energy spent. Let's take a look at the benefits your firm will gain when a CSR program is established.

1. *Generation of new business.* Your team is out in the community and will meet potential new prospects.
2. *Increase client retention.* If your CSR program is aligned with your niches and client base, you will be interacting with current clients. The more interaction, the more they will want to stay with you.
3. *Attract, retain, and maintain a happy workforce.* Your staff wants to make their time at the firm about more than billable time. They want to interact and be about something bigger. CSR programs can make that happen.

4. *Elevate your firm from competitors.* You want the community to be talking about how great you are. This is one more way to distance yourself from the other firms that you are competing with.
5. *Generate positive publicity.* We know that not all press is good press, but, this is the way to show your firm and your team in a very positive light.
6. *Inspire the next generation of leaders.* Succession is happening. We need to find exciting ways to inspire our next generation of leaders to take the reins. This is a great step in making that happen.

**Employee Perspective**

In the summer of 2014, we enhanced our internship program with the addition of an Intern Service Day. This event was created in conjunction with the Leading Edge Alliance's Young Professionals Volunteer Week. This new event gives the ABBB interns a very tangible illustration of our firm's belief in community involvement and service. The interns worked side-by-side with full-time ABBB staff serving local organizations and non-profits in our communities.

*Regan Ochs, Learning Director, Adams Brown Beran and Ball*

An additional outcome of diving into a true CSR program is that the firm may find a bigger purpose over time. This bigger purpose could certainly turn into a philanthropic or legacy initiative that could connect with a larger community and affect a greater number of individuals. A great example of this is the AICPA's "Feed the Pig" initiative.

Feed the Pig is a national public service advertising campaign in partnership with the AICPA and the Ad Council encouraging Americans ages 25–34 to take control of their personal finances and make savings a part of their daily lives. The leaders at the AICPA say there is a need for all Americans to make changes in their savings and spending habits. They also saw a specific need in this audience due to a survey by Beacon Economics between 1985 and 2005 that revealed the following:

- The savings rate decline from an already low rate of 1.5 percent of disposable income to an even lower rate minus 2.2 percent.
- Seventy cents worth of debt for every dollar worth of assets.
- An increase in median non-housing debt—from \$5,000 in 1985 to \$9,000 in 2005. In contrast, the median debt levels for Americans age 35–64 increased from \$5,000 to \$6,000 during this same period.
- Net worth outside of housing fell from a median \$6,000 in 1985 to \$4,100 in 2005. By contrast, Americans age 35–64 saw their median net worth climb from \$20,000 to \$28,000 during the same period.

As your firm considers how they can move from local community service programs to philanthropic initiatives, educate yourself by connecting with [www.feedthepig.org](http://www.feedthepig.org).

Finally, don't forget that this initiative you're working on should have a little fun involved. Not too long ago, there was a social media frenzy when the ALS Ice Bucket Challenge was launched. People were asked to donate or dump a bucket of ice on their head, or both, to raise awareness for the ALS Association. People everywhere got involved, and the organization raised \$13.3 million in donations. Donations came from people who did not know anything about ALS and certainly had never thought about donating. If not for a little fun and creativity (and social media), the campaign would have never occurred. The bottom line: Don't forget that while your CSR program is serious and important business, it is also important and necessary to have a little fun along the way.

Building a strong CSR program in your firm will tie together the most important engagement segments within your reach—team, clients, and community. Remember that actions speak louder than words, so act now.

## ACTION STEP

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Community involvement is essential for engagement. Each firm is different based on geographic location, community needs, and firm size, but no matter what the attributes of your firm are, the link between employee involvement in a firm community activity and the retention of your team is important.

The first action item for your team is to determine where in the community it might want to spend time, then the firm can determine which agencies it will support. This is a collaborative endeavor. Access the following tools and the entire suite of employee engagement tools by visiting [www.aicpa.org/employee-engagement](http://www.aicpa.org/employee-engagement), a module of AICPA's PCPS Human Capital Center.

- **Community Service Questions:** Use this tool to determine where the firm and individuals want to focus their community service efforts. Once you determine where the passion is, the actions will follow.
- **Community Service Tips:** The next action item is for the firm to take individual team members' passions and apply them to firm initiatives. The strongest community involvement can turn into initiatives that are considered "corporate social responsibility." This is where the strongest engagement with your team can happen.



# INITIATIVE #6: DEALING WITH DIFFICULT PEOPLE

"Never argue with stupid people, they will drag you down to their level and then beat you with experience."

—Mark Twain

Learning to face and handle difficult conversations head on, rather than avoiding them, can be a fantastic way of engaging your team. That may sound crazy, but the reality is, sometimes, running away from difficult conversations with employees that are struggling can actually cause great employees to become disengaged. Too often, we think we are keeping the peace by remaining silent when the topic becomes too controversial. What we are really doing is compounding the problem and making it worse for those employees that have to interact with those challenging individuals on an ongoing basis. Bad feelings escalate, negative attitudes spread like wildfire, and the important conversations that we should be having are getting lost.

In this initiative, we will explore the management of the processes for turning very difficult discussions into productive and, often, positive outcomes for the firm. The key is learning to take the uncomfortable and turn it into a more comfortable experience for the firm leader and the employee.

## MANAGING THE UNDERPERFORMER

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In order to ensure that you are engaging the best and the brightest employees in the firm, you must learn to handle and manage the underperformer. You may have heard it before, or you may have actually uttered the words, "Why did we wait so long to let that underperforming employee go?" In some firms, this could be called the "underperforming epidemic" or the "underperforming drag," but no matter what words you are using to describe the problem, the results are the same. Your firm suffers when the leaders do not take action. The other word that I often hear when talking about an underperforming employee is "average."

I have been attending Strategic Coach, an entrepreneurial coaching think tank, for many years, and one of the concepts that we subscribe to is "the average is where the worst of the best meets the best of the worst." That does not sound like the kind of firm you really want to build, does it?

In a recent Career Builder survey involving more than 2,000 U.S. employees, it was revealed that 27 percent of bosses have a current direct report that they would like to see leave their company.<sup>1</sup> Many of you are either in this category, or you know another leader in your firm that feels this way. Think about that person in the firm that you really would like to see leave for another opportunity. Now ask yourself, how are you managing them today? Do any of the following scenarios sound familiar to you?

1. We point out this person's shortcomings in blunt little comments that we hope he or she catches on to so we really don't have to have a conversation with this person. Has this ever worked to turn around a person's performance?
2. We reduce this person's job responsibilities, which, much of the time, means that he or she gets to do less for the same pay, and it transfers a higher workload to our superstars. Think about where the reward is going in this scenario. Your underachiever is winning, and your top talent is being punished.
3. Firing. Firing the person can work, but sometimes, it is shortsighted because you may have overlooked a way to manage this person and make him or her better. It also may have caused you to overlook a unique talent he or she possesses that you missed; therefore, you missed an important attribute that the firm could have really benefited from. In the end, you lost a person that could have been amazing had you just worked with him or her in a slightly different way. Now, you will never know.
4. Do nothing. Sadly, this is the most likely scenario. Ignore it and the issue might correct itself, or maybe the person will go away on his or her own, which is probably not likely.

Rather than trying one of the previous strategies, let's examine some strategies that might work for you, the underperformer, and ultimately, the firm. Try the following strategies instead:

1. **Daily communication.** This does not mean that you must have a face-to-face, hour-long meeting on a daily basis. An email, instant message, or a quick stop in their office is imperative to help connect the underperformer to the job requirements. This

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<sup>1</sup> The Career Builder Recruitment Guidebook. Q2, 2014. [www.careerbuildercommunications.com/pdf/careerbuilder-srg-q22014-forecast.pdf](http://www.careerbuildercommunications.com/pdf/careerbuilder-srg-q22014-forecast.pdf)

communication should be all about their performance not just personal issues.

2. **Train your supervisors.** Increasing your knowledge and your team's knowledge is critical to helping everyone in the firm. Teaching can come from books, web seminars, conferences, internal training, and coaching. Your excuse cannot be "there are no resources or opportunities." The only excuse you could possibly give is, "I don't want to," and that is not how a true leader thinks.
3. **Coach, counsel, and mentor.** Ensure that you are coaching individuals to improve in-the-moment performance issues, counseling them to correct personal or outside-the-professional-guidelines issues, and mentoring them to ensure long-term professional goals within the firm. These are all part of helping the underperformer improve his or her career and achieve a higher level of success. Identifying and showing support by connecting is imperative to the underperformer so he or she feels important to the firm and the firm leaders.
4. **Tie their job to overall firm goals.** All employees like to feel like what they are doing is important. They want to know that they are making a difference. The more you can tie what they are doing to the overall strategies of the firm and how it helps and improves the lives of the clients, the more likely you will be to turn their performance around. This will not be as easy as it sounds. Enlisting their help in this is important. The other thing that may have to happen is that as you talk through their responsibilities, you will need to watch them do their work, have them do the work, and watch them again.
5. **Teach them—don't just say "no."** We have a habit of saying no automatically when our team members, especially the less experienced, come up with new ideas or ask questions. It is sometimes blatant, and sometimes a little more subtle, but the message is sent with a megaphone to the team members: Don't ask questions, just do your work. This is a killer for star performers and underperformers alike. However, there is a pretty easy solution: Stop, listen, and allow. Stop what you are doing. Listen to the idea. Allow yourself to ask questions and clarify before you decide to move forward, get more information, or stop the idea.
6. **Write it down.** Make sure you capture all the communication and work that you do with the underperformer. If the worst case scenario happens and you must terminate, you will want all of your hard work recorded.

Following this process will not only protect the firm but will increase the possibility that you can turn a difficult situation into a really positive one.

Saving talent and helping them improve is a very rewarding activity for leaders of the firm.

**Employee Perspective**

We are always working to promote a culture that makes for satisfied, engaged employees and a humanistic workplace. Last fall, we began sending a "Straight Talk Tip of the Month": short, food-for-thought ideas designed to help employees learn to deal with difficult situations and to become comfortable with giving and receiving constructive feedback in a straightforward manner.

*Mark Radetic, Managing Partner, MarksNelson*

## HANDLING THE TOUGH CONVERSATION

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What happens if you have really worked hard with a challenging employee, and you know you need to have a tough conversation, but you don't know where to start? The book *Crucial Conversations: Tools for Talking When Stakes Are High* by Kerry Patterson, Joseph Grenny, Ron McMillan, and Al Switzler offers an excellent blueprint to constructive, difficult discussions. Applying the concepts from this book will help you gain the confidence you need to have crucial conversations with your staff and in your personal life.

According to the authors, a *crucial conversation* is one that involves opposing opinions, strong emotions, and high stakes. These conversations define our relationships, and relationships, in turn, define our lives. Whether it's with coworkers, family, or friends, improving your skills to successfully navigate these tough talks will make you and everyone around you more successful and, ultimately, happier.

**Employee Perspective**

It is best to deal with difficult employee issues timely before they infect other team members.

*Jeff S. Anderson, Contryman*

When approaching conversations you know will be particularly delicate, enter with the goal of creating dialogue. Aim to facilitate the exchange of facts, ideas, and thoughts, all of which build a shared meaning or pool of information that can lead to an outcome all parties feel good about. In order for this dialogue to take place though, everyone has to feel safe to add to the shared meaning. The tricky part is training yourself to step back from the heated discussion and assess the situation while you are in the midst of it. You must be self-aware and, at the same time, watch for verbal and physical cues that things are headed down a negative path.



That's not always easy when you're also thinking about what to say next in the conversation.

The most common reasons people feel unsafe are because they don't feel like you are both working toward a mutual purpose, or there is a lack of mutual respect. So, how can you identify when others don't feel safe, or when you don't feel safe? Look for the signs. They usually come in one or two forms: "silent behaviors" or "violence behaviors."

*Silent behaviors* are acts to intentionally withhold information from the pool of meaning. It is almost always done to avoid conflict and typically takes on one of three forms: masking, avoiding, or withdrawing.

*Violence behaviors* are verbal strategies aimed at convincing, controlling, or compelling others to your point of view. It violates safety by trying to force meaning into the pool and also usually appears in one of three forms: controlling, labeling, or attacking.

Once you identify these tell-tale signs, how can you restore the safety? When safety is at risk, you need to first recognize what is going on and why. Then, intentionally step out of the conversation temporarily. You can build safety by getting back to the facts and eventually get back into the dialogue. Some specific techniques for rebuilding safety include the following:

- If you are at fault, apologize.
- When your intentions have been misunderstood, contrast.
- When you have conflicting goals, find a mutual purpose.

Apologizing is pretty straightforward, but your apology must be genuine. People can see through an insincere apology pretty quickly, and this will further emphasize their feelings that you don't respect them.

*Contrasting* is a skill that helps you clarify your intentions so that the other person feels safe. You start by stating what you are *not* talking about and then follow that with what you are talking about.

Creating a mutual purpose requires a little work. First, you need to explore the purpose for all parties involved. What you see on the surface is the person's behavior or strategy for getting what he or she wants. The interest is what lies underneath, so you need to ask "why" questions respectfully to drive out any hidden or buried agendas. Once you clarify each person's goal, the next step is to find a solution that satisfies both parties. If that's not possible, build a goal you both like just as well or better. This is not always easy and will take some creative thinking, along with the ability to be patient and think outside the box. It also requires that we are invested enough in the other person to put in the work.

Controlling emotions can be very difficult during a crucial conversation, especially when we are hard-wired to react when our safety is

threatened. This is often referred to as *fight or flight*. Stepping back and analyzing the root cause of our emotions can be a very powerful skill.

Have you ever blamed someone for making you mad? Did they? Or did you make yourself mad? If you really think about it honestly, you were the one that caused the emotion. When we see or hear something, the little voice in our head quickly develops the story to provide meaning to the event. Over time, our mind fills in the blanks and adds details—often exaggerated and ugly—that are most often based on assumptions. This story in our mind is what really caused the emotion and, hence, our subsequent actions. What we believe is reality is, in actuality, a story we created in our minds and is truly much different from what actually occurred. Recognizing this is the first step in controlling our emotions so we can use healthy dialogue to explore the facts and determine what actually occurred.

## THE FOUR QUADRANTS TEST

Figure 6-1: The Four Quadrants Model



An additional resource that is helpful in making a final decision about what to do about a difficult team member is to use the Performance vs. Firm Culture Four Quadrants Model. As shown in figure 6-1, the four quadrants are described as follows:

1. Underachievers who do not care about firm culture
2. Underachievers who promote firm culture
3. High achievers who do not care about firm culture
4. High achievers who promote firm culture

The firm leader's goal is to eliminate quadrant 1 and 3 people so quadrant 2 and 4 people can flourish. An employee's goal should be to develop himself or herself to be a quadrant 4 employee.

Think about it. If you take the first step in this process and draw the preceding chart, plug in the names of partners and team members, and identify the ones that are in quadrants 1 and 3—it's easy. The hard part is being honest about the issues and taking action to correct the problem. Taking action is tough, but necessary, for a healthy culture. The steps outlined throughout this initiative will help you to move forward.

## LETTING GO

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After all the planning, discussing, and sometimes agonizing, the decision has to be made to let a person find another path outside of your firm. It is time to fire someone. This is, without a doubt, not a popular part of anyone's job, but it is certainly a part of leadership.

The person you have decided to let go deserves a compassionate, respectful dismissal. So, how can this be done? I recommend taking the following steps:

1. **Frame it as a bad culture fit.** What you are about to do is the opposite of a sales pitch. You are here to explain why his or her particular gifts are not a match for the firm needs. It's not about he or she being incompetent or a bad person, it is simply that they do not have the talents that the firm needs at this time. You can respect the person's gifts all you want, but when the person doesn't fit with what the business needs, it is time for the person to move on. Focus on the big picture. You need X, and they are Y, so there simply isn't a fit.
2. **Edit your script.** Once you've reached a decision to let someone go, it's not helpful to share with him or her every challenge you have had in the past, nor is it worthwhile to sugarcoat everything you say because the fact is he or she will not remember the nice

things you said when the outcome is that the person is losing his or her job. A middle of the road approach is to lay out a couple of relevant observations, such as "The company needs \_\_\_\_ now and that doesn't seem to be your strong suit," or "We've made several attempts to get you up to speed on \_\_\_\_\_, but we are not seeing the progress we had hoped for." Be firm, but kind, in your delivery and let them know that you wished it had turned out differently.

3. **Practice what you are going to say.** You will be nervous, as nervous as if you were giving a speech to a huge crowd. Reverse your talking points as if you were going on national television. If possible, find a trustworthy companion with whom to practice.

There is no "one size fits all" tool or piece of advice that will fit every situation. People are different. Cultures are different. Managers and supervisors are different. Your job as a leader is to know yourself and work hard to understand the team you work with and then apply the right tool in the right situation.

## ACTION STEPS

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Difficult conversations are not fun, no matter how long you have been in a professional environment or how many of these conversations you have had. The important part of the process is to first recognize you need to have a frank conversation with a peer or co-worker, and then find a productive way to move forward.

Access the following tool and the entire suite of employee engagement tools by visiting [www.aicpa.org/employee-engagement](http://www.aicpa.org/employee-engagement), a module of AICPA's PCPS Human Capital Center.

- **Difficult Conversations Guide:** The most important action you should implement from this initiative is to have the conversation and address the problem quickly once it arises. Putting this off will only escalate the problem, not solve it.

# INITIATIVE #7: FOSTER A CULTURE OF GRATITUDE

"Encourage each other to become the best you can be. Celebrate what you want to create more of."

—Tom Peters

Building an attitude of gratitude is a phenomenal way to increase engagement at all levels in your firm. Most people would agree that gratitude for the people, experiences, health, and things in our life is important. We would also agree that, often, the community service projects we referred to in initiative six are outcomes of a feeling of gratitude. The stretch that we must make in this initiative is that we must be more intentional about gratitude in our firm—with a feeling of commitment rather than just "letting it happen."

In this initiative, we will make the link between engagement and gratitude. This journey will include why it is important, how you can move your firm forward, and an action plan for making gratitude anything but a "fluffy" topic.

## WHY ENCOURAGE GRATITUDE?

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Imagine this: Someone offers you an activity that could improve retention of key team members, increase motivation and productivity, and ultimately, revitalize your practice. You would grab on to that strategy in a heartbeat, right? All that it would require of you would be to remember to practice every day as an act of gratitude. It sounds slightly too good to be true. Gratitude is a concept that is so familiar to us that we underestimate the benefits it brings to our lives and, even more importantly, the price we pay for not practicing it. Training ourselves and our teams to adopt a grateful outlook can be the most constructive habit we have ever developed. Over time, gratitude strengthens our ability to deflect difficult emotions, such as fear, anxiety, and blame, and frees us to focus on team members, clients, and activities that will enrich our lives.

Let's look at a few reasons why gratitude is so important in our firms today:

- **Gratitude increases motivation.** Through the simple, but profound, act of putting gratitude into practice, we increase our personal and team's sense of optimism, enthusiasm, and connection to the firm. In turn, this heightens our available energy and determination, creating a sense of well-being that empowers us and increases our willingness to be able to help others. It can actually help us to reset our happiness set point, which is also referred to as the *hedonic treadmill*. This concept implies that humans have the tendency to quickly return to a relatively stable level of happiness despite major positive or negative events or life changes. This ability for individuals to reach a more consistent happiness level happens in business when there are cognitive changes such as improved values, goals, and attention to individual performance, which in turn, reduces depression, stress, and anxiety.
- **Gratitude increases our quest for good health.** Firms today are looking for ways to help their employees maintain and improve their health. Many firms are working to put programs into place that encourage healthy lifestyles. Gratitude helps us to live longer by bolstering our immune system, minimizing our stress hormones, and boosting endorphins. Although it is certainly not the only strategy, it is certainly a part of the equation.
- **Gratitude bolsters teamwork.** We can learn to see uncertainty and change as opportunities to pull together as a team, reinventing ourselves as we move forward. Gratitude helps develop more flexibility, resourcefulness, and resilience and helps us to remember to be our best. An engaged employee who is a part of a team of grateful people will feel that collaboration with those individuals is a pleasant experience, and they will want to stay and grow. Showing gratitude, and accepting it graciously from others, is healthy. Team members want to do their best work and are hungry for acknowledgment of their part in creating a successful practice.
- **Gratitude improves personal knowledge.** Personal knowledge and confidence increases as we overcome obstacles on our road to accepting gratitude and when we are brave enough to embrace gratitude's interconnectedness. Being grateful does not imply indebtedness or require a loss of autonomy, nor does it imply that we are complacent or simply settling for the status quo. Rather, gratitude empowers individuals and encourages growth.

If all of this is true, then what gets in our way of creating a culture of gratitude within the firm? It might surprise you to know that the workplace is where people are the least likely to express gratitude. People are more likely to say thank you to almost anyone else, everywhere else, rather than to their own coworkers and boss. A study contracted by the John Templeton Foundation found that more than 90 percent of their study participants agreed that grateful people are more fulfilled, have richer lives, and are more likely to have friends. The same study found that 93 percent believe that bosses who expressed gratitude were more likely to be successful.

When asked about what they were grateful for, though, participants expressed the most gratitude for their families and freedom and the least gratitude for their current jobs. Most of the respondents—60 percent—almost never expressed gratitude to coworkers despite their belief that doing so would make them more happy and fulfilled. Seventy-four percent never or rarely expressed gratitude to their boss. At the same time, people want to have a boss who expresses gratitude to them. Seventy percent would feel better about themselves if their boss was more grateful, and 81 percent said that they would work harder.

Given the research findings, and the fact that the majority of participants say gratitude is good, why is so little gratitude expressed in our firms today? Unfortunately, there is a long-term attitude in the United States that people do not deserve praise for doing their jobs. Have you ever found yourself saying "they should be happy to have a job" or "they get a paycheck, don't they, they should know that we are grateful for what they do"? These ego-centric thoughts do not help in building a sense of gratitude in the firm. The individuals in leadership positions in the firm have the most power to influence employee views within the workplace. If employees are not getting approval from the boss, a whole different culture and workplace dialogue results. Workplace communication is much more likely to emphasize the negative aspects of the workplace. This can result in persistent employee negativity, complaints, and turnover.

The following are a few of the many reasons why leaders do not show more gratitude in our firms today:

- Current leadership does not recognize how to be grateful because they did not experience gratitude from their mentors and coworkers.
- Current leaders don't understand the power of gratitude and how it will affect their workforce in the areas of attraction, retention, engagement, and motivation.

- Everyone in the firm just gets busy, and during these times, current leaders go into their "turtle mode," and showing gratitude goes to the bottom of the list. At the same time, employee expectations for more gratitude increase.
- Employers and managers truly don't appreciate employees. That is a truth that is hard to swallow, but there are firm leaders that truly don't appreciate the valuable team that they have within the walls of the firm right now.

The reality is that, in many firms, all of these things hit the mark for the leadership team. Too many employees are leaving work every day thinking, "My boss doesn't appreciate me." When you feel that your boss doesn't value you, your work is affected, and you will start to care a little less. You start to lose the engagement that you once had—or are trying to have—in your firm. You don't provide the kind of service you want. You don't make an effort to help your coworkers. And when the majority of the people in the firm feel this way, the overall environment is adversely affected. Productivity decreases, turnover increases, and it becomes very difficult to stay afloat, especially in the competitive environment that we are all in today. Workplace gratitude is something that is passed from one person to the next in the firm. It can start at the top and flow down, or it can start with the newest employee and spread throughout the firm. To have a real impact on workplace productivity, employees should show gratitude to one another and their bosses, and leaders and employees should show it to their clients.

It is obvious when you are in a workplace where people value gratitude and graciousness; it seems to be felt by everyone. However, when gratitude and graciousness are missing, it is equally evident. People in those environments where gracious behaviors are absent often have a strong sense of entitlement among the entire team. Coworkers you come in contact with might say "there is just no pleasing those people." Clients might say "they just don't care about me." Neither reaction is good. The great thing about using gratitude in the workplace is that it can come from anyone, regardless of his or her position. If you are a leader, you can express gratitude from the top down, influencing gratitude as a firm standard of behavior for your employees or possibly championing it as one of your core values within the firm. If you're an employee, you can start your own grassroots gratitude movement by expressing gratitude yourself and encouraging your coworkers to do so as well. Everyone, and I mean everyone, can show gratitude in the workplace and influence others to do so.



**Employee Perspective**

In January 2014, the ABBB Tomorrow's Leaders (TL) group was charged with the task of evaluating the firm's mission and core values to see if they still accurately represented the firm. In February 2014, TL surveyed the entire firm for words and/or phrases that ABBB employees felt described ABBB. The results were compiled, and TL selected nine words that represented our firm; a few were the same as the original core values. TL then created a concept and voted on a logo to illustrate our new firm values. After choosing a logo, much discussion was had over whether or not ABBB employees can "buy in" to words. It was brought up that few current employees can name off our current core values, vision, or mission statement. TL decided that they wanted three key phrases that incorporated those values and still used our 9 firm words. The result is ABBB ONE—the values of our firm and the expectation that we hold our employees accountable to living. After presenting the ABBB ONE concept to the board of directors and gaining their approval, the group hired a videographer to shoot a short video of current staff explaining the ABBB ONE concept. The video was then shared firm-wide at our annual firm-wide VisionQuest meeting. Outside of the cultural statement, ABBB ONE now also serves as a rewards program for employees to recognize other staff members who go above and beyond; those staff members who exemplify the ABBB ONE values. If an employee receives ABBB ONE recognition, a copy of their recognition is sent to the employee, their manager, the employee who recognized them, and the managing partner. Annually, one ABBB ONE award will be chosen as the best example of ABBB ONE in Action and that employee will receive an ABBB ONE plaque and an extra day of vacation. ABBB ONE recognition serves as a morale booster, increases staff ownership of their work, increases coworkers' gratitude toward one another for a job well done, and increases retention and loyalty to the firm.

*Regan Ochs, Learning Manager, Adams Brown Beran and Ball*

## PUTTING GRATITUDE INTO ACTION

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As you build your plan for becoming more grateful in your firm, here are some actions that will help:

- **Remember to say please and thank you.** Often, we just simply forget that good manners go a long way in showing gratitude. This cannot be faked. You must be intentional and genuine in the praise you give to others.
- **Communicate openly, honestly, and genuinely.** When gratitude is extended to others, you must remember to communicate in an open, honest, and genuine manner. The words you use do not have to be eloquent, just genuinely yours.
- **Be prepared to accept kind words.** Firm leaders cannot expect others to accept their generous compliments if they cannot accept them themselves. Actions speak louder than words here. If you accept the kind things that others say about you with grace, others in the firm will emulate that behavior.

- **Start a gratitude journal.** A gratitude journal is not a new concept. It is something that many people have been engaging in for a long time. You may have noticed friends on social media, such as Twitter and Facebook, who are writing down three things that they are grateful for every day for 21 days (21 days is noted to be the amount of time it takes to form a new habit). This is a form of journaling. The things you commit to the journal may not be big things, they may be the small things in your life that you are truly grateful for and sometimes overlook. This habit of writing down what you are grateful for will actually change your mindset and make you a more positive person.
- **Be specific in your message.** Make sure when you give praise or share your gratitude with your team that you are very specific. Consider the following messages:
  - Ann, I really appreciate your hard work.
  - Ann, the financial statement that you worked on last week was extremely valuable to the client, and I could not have delivered it on time without your help.

Both messages are praising the employee, but only one will be remembered.

- **Word of mouth, email, written message, or text.** How do you deliver the message? The truth is it just doesn't matter. Your employees will not care whether you have voiced your gratitude to them, emailed them a note, wrote a message down and put it on their desk, or texted them while they're on their way home. Your mission is to share your positive feelings with them. They want to hear from you—no matter what the method of delivery is.
- **Spread the word.** Sharing your gratitude with the individual is a wonderful first step, but expanding your reach and telling the employee's supervisor or mentor is the best next step. Gratitude is not something that you want to be a secret; it is a healthy and contagious feeling that others should know about.
- **MUSTSY.** Dan Taylor, a facilitator in a program called The Strategic Coach shared a concept that can sabotage gratitude advances in companies—MUSTSY. MUSTSY stands for "making up stuff to scare yourself." Team members in the firm are doing this right now. If they are not hearing anything from you, they are making up the story of what they *think* you are thinking. Leaders often think that if they say nothing, the employees will know that they appreciate and value them, but the opposite is true. If they are hearing nothing, the voice in their head may well be saying "they don't care," "they think you are not very smart," "they are not

going to ever promote you," and the list goes on. Don't give your team the time to let MUSTSY set in—share your gratitude today!

Gratitude is not a fluffy and unimportant initiative when building the engagement plan in your firm. It is a necessary and honorable practice that might take a little work to start but will pay great dividends in the end.

#### **Employee Perspective**

The partners and staff were proud to be named one of the Best Accounting Firms to Work For in 2014! Everyone was involved in the process—each person had to complete a questionnaire. When we received the news, we had our local chamber of commerce send out an email blast that included everyone from BCWS. I believe everyone forwarded that news blast to most of their friends, families, and business associates—they were very proud! After we received the award, the staff got together and decided to acknowledge my efforts in moving the process forward. Below is my thank you to them:

"My heartfelt thanks to each of you for the incredibly thoughtful and beautiful card, flowers, and spa treatment gift! Needless to say, I am overwhelmed by your acknowledgement. I am so proud to be a member of one of the 'Best Accounting Firms to Work For.' It is your gracious generosity and spirit that reflects the culture and values of who we are as an organization. This award is much more than a name and a logo; it is the very essence of our exceptional BCWS team! Thank you again for your kindness."

*Cris Currenti, Firm Administrator, Brigante Cameron*

## **ACTION STEPS**

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When professionals are asked if they feel that gratitude is important to their team, their firm, and to them personally, they unequivocally say "yes." However, when you ask them what they can do to take action to show gratitude in their firm or with their team, they often say they are busy, and gratitude has slipped to the bottom of their action item list. Through learning about this initiative, you see that the tie between engagement and gratitude is real, so the action item here will help it become a reality.

Access the following tools and the entire suite of employee engagement tools by visiting [www.aicpa.org/employee-engagement](http://www.aicpa.org/employee-engagement), a module of AICPA's PCPS Human Capital Center.

- **The Gratitude Spotlight:** The best use of this tool is as follows:
  1. Set a time to share the tool with a group in the firm. This can be at a lunch and learn, a staff meeting, or an audit/tax/consulting group meeting.

2. Print off enough forms for everyone in the group.
  3. Share an overview of this initiative to help set the stage for the purpose of your meeting.
  4. Give everyone time to work through all the areas of gratitude in their lives. Don't cut this part of the session short; it is important to give your team time to really think.
  5. Depending on the size of the team, as a group, or in small group breakouts, allow each person to share at least one action item to which he or she will commit when the meeting ends.
- **Intentional Gratitude Actions:** This tool is the "take action" idea list for your team. Gratitude does not have to cost a lot of money or take a lot of time; it just needs to be intentional.

# INITIATIVE #8: THE TECHNOLOGY CONNECTION

"Tell me and I forget.  
Teach me and I remember.  
Involve me and I learn."  
—Benjamin Franklin

Technology is the bridge between individuals in the firm and every initiative that is in process today. Forward-thinking firms understand that their teams have the ability to be constantly connected and, if we are committed to growth and full engagement of the team, we must embrace the technology changes that will allow true engagement in every area of our practice.

If you ask a dozen managing partners what they believe is their firm's most valuable asset you'll likely receive a consistent answer: their top-performing employees. But, when asked what they do to maintain this asset, they will immediately talk about the list of benefits they provide, like vacation time, compensation, and perks. What they will often overlook is the true benefit that all employees are looking for today—connection and engagement through technology. Many employees will not name technology as a benefit they are looking for because in their minds it is a given. Things like laptops, social media sites, cloud-based services, and communication tools are a part of their normal, daily life, so they are expected as they enter the workforce.

In this initiative, we will explore how engagement increases when technology is used strategically in the firm. The focus will be on creating a culture that embraces technology and then uses it so effectively that it is not seen as a technology initiative, just as a normal part of firm operations.

## CREATING THE RIGHT ENVIRONMENT

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In order for your technology initiatives to be successful, you first have to create an environment that enables you to embrace your employees'

independence when using technology. Independence and engagement are strongly linked, so the more solutions you can provide that will allow for the individuals in your firm to manage themselves, the stronger the firm becomes.

One type of solution for your employees has a name: cloud computing. But, in the very near future, it will simply be "how we do business." Applications, data, and systems will be connected in multiple ways by the backbone of the Internet. Let's explore areas of the firm where this backbone can support independence and, ultimately, engagement.

## SOCIAL MEDIA

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An essential part of the CPA's tool kit should be a social media strategy. Sites such as LinkedIn, Twitter, Facebook, and Instagram are essential parts of not only the individual team member's social connection but also the firm as a whole. Just as engagement is all about relationships, so are these sites. In the past, we were limited in our reach to those individuals that we could connect with by seeing them at local events or talking to them on the telephone. Today, the reach is endless. We can connect with anyone, even around the world, through a social media connection. The next generation is teaching us something if we are open to the idea. It is important for CPAs to develop the skills, as well as a firm-wide strategy, for implementing social media engagement.

These connections are very valuable in keeping employees engaged in our profession as we encourage the team to use the sites for collecting data and knowledge. Social media sites are fantastic tools for learning about various industry topics, interacting with peer groups, and communicating with individuals and leaders that have never been available to us in the past.

Across much of the profession, social media is still just an experiment. Firms need to explore how to best leverage the collaborative, interactive environment to their benefit. In a recent conversation with Donny Shimamoto of Intraprise TechKnowlogies LLC, he indicated that he believes social media, in our profession, will have two main effects on the profession: (1) increased blurring of personal life and professional life and (2) increased need for discretion in making social media connections. "Because of the implied association of trust with someone who is a 'friend' (Facebook) or 'connection' (LinkedIn), CPAs may need to be more careful about who they include in their social networks," Shimamoto said. "People evaluating a potential friend/connection may see the CPA associated with the person and thereby extend the trust associated with the CPA to that friend/connection. Additionally, befriending someone on Facebook may also give the appearance of a lack

of independence, especially if there are a lot of personal interactions between the CPA and the 'friend' on the site."

One thing is almost certain: Social media is not going away. It is important that professionals learn best practices on how to engage in social media so they have the confidence to do so and generate the results they desire.

## MOBILITY

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Look in a room full of accountants, and you'll probably see at least two out of three working on a tablet. Tablets and mobile devices are a part of almost everyone's way of life today.

Firms that embrace employees' desire to work anywhere and anytime with the help of mobile devices will find increased employee engagement. Offering an employee a desktop computer and an Ethernet cable is completely antiquated. Firms are increasingly focused on achieving expected margin, which means managing work and the time involved. With that time now increasingly spent outside the office, we expect to be productive at home, at a client site, or even on-the-go. Mobility introduces some special challenges but also some advantages. Can your firm accelerate cash flow and improve profitability by taking advantage of an increasingly mobile workforce? Or, does your competitors' advantage put your firm at risk?

Today, 81 percent of accounting professionals report that they work at least some of the time outside the office. The number of hours professionals say they work remotely per week ranges from 5.8 hours for mid-size firm professionals to 8.6 hours for large-firm professionals. Most often, professionals working remotely are visiting clients either locally or out of town. Additionally, many report working from home, particularly among professionals at large firms.<sup>1</sup>

Many current firm leaders still believe that if you took a picture of their professional work environment there would be an office where their staff is located and where they have agreed-upon working hours. However, if you ask emerging leaders how they see their life, it is a much different picture. They envision working from a space that is best for the client and facilitates a happy personal life for the leader. This environment could be their main office, home office, a client office, or the local coffee shop.

This transition from one work style to the next will clear the way for remote workstyles to have a positive outcome within the firm including talent engagement, motivation and retention, improved client attraction

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<sup>1</sup> Key Findings from the 2012 CCH Technology Survey, [www.wolterskluwer.com/Press/Latest-News/Documents/Whitepapers/Technology\\_in\\_Accounting\\_Then\\_Now\\_Next.pdf](http://www.wolterskluwer.com/Press/Latest-News/Documents/Whitepapers/Technology_in_Accounting_Then_Now_Next.pdf).

and service, improved productivity, and personal work and life integration.

The true tipping point in this area of engagement was when consumer devices entered the workforce. Trailblazers started bringing their own devices to work (BYOD), and the effect of "consumerization" became clearly visible. These devices that many felt were for personal use only soon became imperative for the business world also. The days of IT departments controlling the type of smartphones employees use are dwindling. Firms that try to clamp down on this may not only be fighting an uphill battle but also alienating the new generation of workers who have blurred the line between work and personal time.

#### **Employee Perspective**

As a firm, we have always been on the edge of technology best practices. We actually took this even further this year and have no paper floating around for tax returns and have made dramatic changes in our tax prep processes. These process changes were championed by the Five Star committee and our director of firm operations. For many years, we have been using iPads in our delivery and signing processes for returns. This has greatly reduced our paper usage as has the online delivery of tax returns.

*Alan Long, Managing Partner, Baldwin & Associates*

When considering BYOD, mobile devices and cloud computing dominate the discussion of the most important technologies for CPAs. Cloud and mobile devices (phones, tablets, ultrabooks, and so on) will continue to help further integrate technology into all aspects of a CPA's daily duties. Your firm should embrace, or at least accept, employees' using their personal technology devices for work purposes. Such policies make employees happier. Employers that oppose the trend are fighting a losing battle that could result in employees leaving. Firms need to implement a multipronged approach designed to reduce security risks while maximizing the potential benefits of allowing a BYOD policy.

If you're seeking to get a leg up by extending your mobile environment, here are some capabilities to keep in mind:

1. **Simple.** "Mobility" and "streamlined" go hand-in-hand. Mobile applications and tools must bring the simplicity users expect on a mobile device without sacrificing the ability to record, review, and respond in ways that help the firm drive efficiency, reduce expense, and accelerate cash flow.
2. **Connected.** Standalone won't work. Make sure mobile tools are a transparent window into your firm's operations. Information recorded on a mobile device must be immediately synchronized into the practice management workflow and available across the



firm the moment it's entered. Likewise, information reviewed on a mobile device must be accurate and fully current.

3. **Versatile.** Boomer Consulting's recent mobile device survey indicates a mix of firm-provided, firm-paid, and employee-paid mobile plans, and diverse mobile strategies, which led to a mix of devices, from iPads and iPhones to Android or Blackberry. Good practice management tools extend across platforms, aligned with today's technology and well-positioned for future choices.

This push and excitement around mobility and social media leads to another important and "next big initiative" for our firms—big data.

## BIG DATA

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*Big Data* has become a huge buzzword in the accounting profession. Data comes from social networks, purchased histories, web browsing, and surveys, and all of this data will help firms improve and personalize their client experience. CPAs also can expect to gain access to more robust business intelligence and data analysis tools. These tools will likely use XML and XBRL tags, large databases, and sophisticated algorithms to quickly analyze a company's financial activity—sliced, diced, and stratified by many criteria to identify risks, concerns, and potential improvements and opportunities.

However, for all the attention Big Data has received, many firms have forgotten about one application of it: employee engagement. When done correctly, tracking, analyzing, and sharing employee performance metrics can be very beneficial for both you and the staff.

Identifying ways to analyze data and solve client problems has been the quest of accounting professionals for years. The volume of data in 2012 grew to 2.7 zettabytes worldwide, up 48 percent from 2011, and will grow to 35 zettabytes annually by 2020, according to International Data Corporation.<sup>2</sup> To put this in perspective, a zettabyte is equal to 1 billion terabytes. And, as more transactions happen digitally and more information is online, this number will continue to grow exponentially. The challenge is finding the information that leads to valuable, profitable insights. Big Data is industry agnostic, offering promise for businesses of all types. In fact, according to a 2012 study by the consultancy firm NewVantage Partners, 85 percent of Fortune 1000 companies surveyed already have Big Data initiatives planned or in progress. Big Data in the accounting profession, for example, means that CPAs will be able to look

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<sup>2</sup> "Cisco Global Cloud Index: Forecast and Methodology, 2013–2018." 2014. [http://www.cisco.com/c/en/us/solutions/collateral/service-provider/global-cloud-index-gci/Cloud\\_Index\\_White\\_Paper.html](http://www.cisco.com/c/en/us/solutions/collateral/service-provider/global-cloud-index-gci/Cloud_Index_White_Paper.html).

at their clients' finances alongside other information to make real-time decisions. Many lower-level tasks today could be further automated. The biggest challenge firms have today is how to mine all that data to better and more profitably serve their clients. Emerging leaders are a growing part of the workforce. They bring with them unique perspectives, innate abilities, and new expectations to incorporate technology into their lives. Firms need to listen to these digital natives to ensure they understand their needs and are using their expertise to better leverage technology across the firm. Clearly, accounting professionals have a great opportunity and natural ability to leverage Big Data and data analytics to enhance services to their clients.

#### **Employee Perspective**

Thoughtful use of technology has allowed us to charge more with less time.

*Jeff S. Anderson, Contryman*

## TALENT DEVELOPMENT

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One of the common misconceptions around employee engagement is that a technological system for efficiency and communication makes the workplace impersonal. Employee engagement is associated with a happy, communicative, and collaborative environment, whereas technology is often associated with putting a number on a person and isolating him or her in their work. Although this may have been true in the past, emerging technologies prove, more than ever, that innovations lead to human interaction and convenience in the workplace.

As firm leaders, creating a healthy, cooperative working environment for engaged employees is a crucial matter. Modern human resources (HR) technology has come a long way in establishing the tools your firm can use to promote these qualities in both your workforce and leadership. Communication, accountability, and information are three key elements to employee engagement. HR technology is fast becoming the only choice for unlocking all three in your workplace.

These new systems will certainly help to empower your employees. Consider the following as you determine if your firm has the appropriate HR/talent system in use. Can your employees do the following on their own without picking up the phone to contact an HR professional or a partner?

- View and update personal data online
- View their job description and responsibilities online
- View payroll and benefit information

- View training they have taken or are going to take in the future
- View and apply for vacant positions
- Set goals and performance targets
- View personal reports and performance appraisals
- Access the HR handbook
- Request time off or view PTO usage and outstanding balances

If you don't have all, or at least a majority, of these items in your system, there is some good news. There is untapped productivity in your workforce that can be accessed with an HR technology solution.

When exploring solutions for your firm, consider the following, which were also presented as options for a comprehensive performance management system in initiative 2:

- Cornerstone On Demand: [www.cornerstoneondemand.com/](http://www.cornerstoneondemand.com/)
- Silkroad Performance: [www.silkroad.com/hr-solutions/talent-development/silkroad-performance/](http://www.silkroad.com/hr-solutions/talent-development/silkroad-performance/)
- Halogen Software: [www.halogensoftware.com/](http://www.halogensoftware.com/)
- viDesktop Talent Management Software: [www.videsktop.com/](http://www.videsktop.com/)
- Success Factors: [www.successfactors.com/en\\_us.html](http://www.successfactors.com/en_us.html)
- Zenefits: [www.zenefits.com/](http://www.zenefits.com/)
- AICPA Navigator: [www.cpa2biz.com/content/media/PRODUCER\\_CONTENT/generic\\_template\\_content/featured\\_products/LMS.jsp](http://www.cpa2biz.com/content/media/PRODUCER_CONTENT/generic_template_content/featured_products/LMS.jsp)

For the majority of these solutions, the aim is to allow employees to have instant access to the information they need. Additionally, it allows employees to actively participate in their own professional growth.

There is no doubt that annual performance reviews are too infrequent to maintain employee engagement. In many firms, the once- or twice-a-year conversation is simply not effective. However, with new and powerful systems, instant feedback and the ability to add notes and comments throughout the year by both the supervisor and the employee results in much higher engagement ratings.

Involvement drives engagement, so it makes sense that greater visibility motivates employees to get on board. Technology is the vehicle that can deliver greater self-direction to your staff and greater communication throughout your firm. With the right implementation and leadership buy-in, HR technology can make engagement much stronger in your firm.

## ACTION STEPS

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The following is a list of steps explaining where your firm should begin in the effort to link engagement and technology in the firm.

1. Look for cloud computing and mobile devices, such as smartphones and tablets, to be the technologies that make the most impact on the accounting profession in the near future.
2. Implement tools that automate data-entry tasks and other lower-margin work to shift the focus of the CPA's job.
3. Upgrade your talent development solutions to allow for more self-service options.
4. Develop a social media strategy that will provide CPA firms with an efficient communication platform that younger employees and clients will demand.
5. Embrace a BYOD policy in your firm.

The firm goal does not have to be "bleeding edge" technology, but it does have to move quickly to "leading edge" or, at the very least, "today technology."

Technology is changing rapidly, so ensuring you have a plan like the one outlined in this initiative will help set the stage for future positive behavior. Access the following tool and the entire suite of employee engagement tools by visiting [www.aicpa.org/employee-engagement](http://www.aicpa.org/employee-engagement), a module of AICPA's PCPS Human Capital Center.

- **Technology Firm inMotion Tool:** This tool will help you to do the following:
  - Guide your practice to take control of its technology for the next 3–5 years
  - Learn what is on the horizon and how it can affect your people and your clients
  - Develop strategies to effectively update and implement new technology solutions

# INITIATIVE #9: WORK AND LIFE INTEGRATION

"Taking time to enjoy life will only inspire your work."  
—Unknown

The definition of *work and life integration* (WLI) is people having a measure of control over when, where, and how they work, leading them to be able to enjoy an optimal quality of life. Work and life integration is achieved when an individual's right to a fulfilled life inside and outside paid work is accepted and respected as the norm to the mutual benefit of the individual, the business, and society.

In this initiative, we will tackle the topic of work and life integration and its connection to engaging literally everyone on your team. Identifying why it is an issue that is discussed more in firms today than ever in the past and why it is having a tremendous effect on retention and attraction of talent will be our goal.

Many firms today report an increasing number of staff members—from the partner level to administrative staff—experiencing burnout, low productivity, dissatisfaction, and stress-related illness due in large part to little or no balance between work and professional lives. Even with the pressing demands of a challenging economy, firms cannot afford to neglect individual well-being. If our ultimate expectation is to promote engagement to our team, work and life integration must be a foundational strategy.

Typical responses by some firm leaders when WLI is raised are as follows:

- Isn't this a parent or mommy issue?
- This does not apply to those of us who simply love to work.
- This issue is going to ruin our workplace and our culture.
- It is just a fad—it will go away as our staff grows up.
- Individuals who are rallying for this are uncommitted and unmotivated.

The response to all of these statements is "no, work and life integration is a strategy that all firms should be implementing and every team member can benefit from. A robust life that has many facets to it—professionally and personally—is much more rewarding for anyone of any age." The preceding issue that seems to be discussed the most is "those who talk about WLI are uncommitted or unmotivated." This usually stems from those that make the assumption that long hours equal commitment and quality. This does not necessarily mean that the best job is done or that talent can flourish. The WLI debate is trying to shift the focus from inputs (time) to outputs (results). This is an ongoing process; many employees continue to worry that flexible working arrangements will mean they do not progress as quickly in their career. Some firms are gaining competitive advantage in the recruitment market by offering WLI alternatives to talented top performers—so change is starting to happen.

When WLI initiatives are successfully offered and accepted in a firm, the benefits are evident:

- Increased productivity
- Improved recruitment and retention
- Lower rates of absenteeism
- Reduced overhead
- Improved client service
- More motivated and engaged team members

A separate, but just as compelling, list can be developed for the employee:

- Good quality of life
- Enjoyable work and career progress
- Training and development
- Good health
- Further education
- More compensation
- Time to travel
- Time with friends and family
- Time for hobbies and volunteer work

Overall, the firm's team will be

- more satisfied at work,
- more focused,
- more productive,
- more cooperative, and
- better at managing their time.

## WHAT DOES WLI LOOK LIKE?

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The following scenarios would fit almost anyone's definition of work and life integration:

- Having enough time in each day to accomplish work-related tasks
- Navigating daily work and family responsibilities without feeling drained
- Participating in activities one enjoys on a regular basis

At the heart of successful work and life balance is the following:

- *Accomplishment.* Completing the work we have to do in a productive way and with high-quality output.
- *Enjoyment.* Having time for loved ones, fun, rest, exercise, and hobbies.

Although the concepts related to WLI appear simple, creating a balanced life isn't so easy (but it is definitely worthwhile). Let's start by looking at the "firm" side of the equation.

### Employee Perspective

[A balanced home and professional life] can be done. Be kind to yourself, and don't over-pressure yourself to be perfect. Work hard, but enjoy life. If you are happy, it will spill over at work. Both can be balanced very well. Don't be afraid to lean on family and friends for help. For me, it's been great—I've had the best of both worlds. My kids also saw mine and [my husband's] work ethic, devotion, and dedication to our family and professions and that there is a balance in life that we should be appreciative of and grateful for.

*Maureen M. DeCicco, Partner, WithumSmith+Brown, PC*

Source: Interview in WithumSmith+Brown, "Partner's Network Newsletter." May 2011.

## PROMOTING WLI FOR YOUR TEAM

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Embracing the following ideas will help you promote work and life integration among your team.

### Lead by Example

If the leaders in the firm are talking about WLI, but they are not putting it into practice, the culture of the firm will not change. If you are a leader, make sure you are spending time on your personal life, and spend some

time working remotely. As a leader, experience the practices that your staff is asking for. Firms that really embrace WLI experience it from the top, and it spreads throughout the firm.

Be careful, though, if you're a firm that has leaders taking advantage of WLI opportunities but don't provide the same opportunities to staff or managers. That will create a toxic disconnect stemming from a double-standard.

## **Variety of Work Styles**

As discussed in initiative 4, "Embracing Remote Work Arrangements," identifying ways for employees to have more control of their time while still producing quality results is a tremendous first step toward the firm's support of WLI. When you consider the many opportunities for WLI afforded to your team, the payoff will be the reward you are looking for: working remotely, various days off during the week, everyone working remotely on a Friday, and working part-time. All of these various work styles can be accommodated in a positive way—and will support the work and life integration of the firm.

## **Open Communication at Performance Reviews**

Employees must feel that they can talk to their supervisor about their personal situation and identify ways to regulate their work performance to match their personal goals. In initiative 2, "Get Them Involved," one area of performance management targeted having regular conversations about goals, training, and career. These conversations should also address how the employee is feeling about the overall experience they are having with their personal WLI. The more open the supervisor is to discussing the issues and determining what could change, the more engaged the employee will feel.

## **Develop a Policy of One-Size-Does-Not-Fit-All**

A theme that emerges when firms are discussing this topic is usually something along the lines of "If I do it for one, I must do it for all." That is not true. If managed correctly, and if there is honest and thoughtful conversations between the supervisor and the employee, the plan can look very different for one person than it does for another. The key is consistency of outcomes. Are the objectives and goals of the individual and firm being met?



**Employee Perspective**

The firm has done an amazing job of taking the next step toward a 40-hour work week year-round to help balance the work-life integration. Although we are not there yet, it appears much more achievable at this point than ever before. I was out for 11 weeks on maternity leave during the thick of our audit season. I came back to in-charge the last audit of the season to find that the staff members were not going to be working on this job from their home or the office in the evening. In the past, we have worked until 9 or 10 pm several nights at the client's office to make sure that we met the deadline.

This year, I was informed that there had been overtime limits implemented for hourly staff members and recommendations for salaried employees. I was floored. How were we going to get it completed in time? The focus was on quality hours instead of just spending time at the office. When you are here, you are working hard to get the work out the door. There is no goofing off or wasting time. We get our work completed in 8–10 hours and go home.

It is an easy concept, but it is very hard to break some of those preconceived notions that we work 60–70 hour weeks during this time of year. The firm beefed up the number of interns, and they are requiring quality hours while at the office. It is amazing how much calmer things are just before the March 15 deadline this year. No one is upset about the amount of time that one or two employees are not working because everyone has goals for realization and maximums for hours in excess of 40. It seems to have worked brilliantly for the audit season and for the March 15 deadline. We are able to spend the time at the office that is required to get the work completed, and the remainder of our energy is spent with our families and friends. The work-life balance is much greater, which seems to have everyone in a better mood. There is much less guilt that the family is being neglected.

*LeeAnn May, Audit Manager, Hartman, Blackmon & Kilgore*

## EMPLOYEE RESPONSIBILITIES

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Now, let's move to the employee side of the formula. The idea of great WLI is not all about the firm making changes and offering programs; it also requires that you and your employees make some changes and identify ways to make WLI work for your personal situation. You and your employees should consider the following steps as you set forth in your journey towards WLI.

### **Determine Your Values and Priorities**

Everything might feel like a priority, but the reality is that there are differences between the top priorities in your work and personal life and things that can be put off or let go of altogether. Nevertheless, we all spend time and energy on tasks and projects that don't have a lot of value. Structure your life in a way that supports both personal and professional goals as well as the quality of life you desire. Doing so will help guide you toward figuring out what integration looks like. Once you

understand your values and priorities, saying "no" to unimportant things becomes a lot easier.

## Identify Integration Blockers

*Integration blockers* are things we believe or do that stand in the way of achieving harmony between work and life. Some examples include the following:

- Living for the expectations of others at work and at home
- Consistently putting the needs of others before your own
- Fear of change
- Worrying about appearances
- Perfectionism

Recognize these notions for what they are—impediments to what you really want—and work to dislodge them from your thinking.

## Integrate Your Mind

The key to integration is all in your head. You must *think* differently. Many in the accounting profession feel guilty about focusing on WLI, or they believe taking time away from work is not worthwhile. I will tell you what I tell my clients: Get over it!

We often treat our cars better than we treat ourselves. What is the first thing someone does when his or her vehicle is low on gas? That person fills the tank. Living a balanced life is about filling your tank. Those who reluctantly commit to living a balanced lifestyle report that they are more relaxed, have more time for themselves, and don't sacrifice any quality of work in the process.

## Document a Vision

Document your vision of a more fulfilling life. Consider what you would have time to do if life was more integrated. What would you stop doing? How would your career improve? What impact would a balanced life have on your relationships and quality of life? Once you've clearly identified a vision, you will be much more inclined to make it a reality.

## Consider Hiring a Professional Coach

Our colleagues, friends, and significant others are great resources, but they are not typically equipped to offer the kind of objective evaluation

and advice that professionals need to set realistic goals and manage a career. It's a small investment that offers a big return, not only in the immediate future, but also for years to come.

## **Use Your In-Office Time Effectively**

When you are at work, try to be there mentally 90 percent of the time. It's almost impossible to be focused 100 percent of the time, but the more focused you are at the office, the more you will get done. The more you get done, the less you stress about work when you're not working. By using your time at work effectively, the more time you free up to focus on other areas of your life.

Use the Lean Six Sigma mindset of "value add" versus "non-value add" when going through your daily tasks. If a significant amount of your day is spent on tasks and activities that aren't adding value to either an external or internal client, there may be room for improvement.

Another personal productivity enhancer is to abide by the "eat the frog" analogy: the idea that you start off your day by tackling the one task that you've been dreading or avoiding. For the first 45 minutes to an hour, at least make progress on it. You'll find by getting that out of the way, your productivity soars the rest of the day.

## **Take Advantage of Your Lunch Break**

Lunch is your time to recharge in the middle of the day, to stop thinking about work and focus on something else. Use it to your advantage. Pick up a book you've wanted to read, call a friend or family member you've been meaning to catch up with, or sneak in a quick workout. Whatever it is, just make sure it is something that is not work-related. Again, this is to help you recharge, so make sure it's something you enjoy doing.

## **Set Time Aside for You**

Focusing on yourself might feel selfish, but in the long run, it's something everyone needs to do from time to time. Taking time away from everything else and focusing on something that is all for you actually creates a healthier mindset. Whether you decide to set time aside daily, weekly, or monthly to focus on you, you should make time. Plan something and put it on the calendar, as if you were scheduling time with a client. Workout, read, take the dog for a walk—the activity is not as important as the time away from work is.

## Notice When Adjustment Is Needed

You might come up with the perfect plan to integrate everything, but once you execute it, you realize that it's just not working. When you realize it's not working, don't stress trying to make it work. Instead, focus on adjusting it until it works for you. When trying to integrate work and life, you need to find a balance that flows. It takes a lot of trial and error, but once you figure things out, your life will run a lot smoother. Remember: When you find that balance, enjoy it in that moment, but always be aware when things start becoming a little rocky. It is okay to stop and adjust where needed.

## Enjoy Your Family Time

When you are with your family, be with your family. Enjoy sitting down to dinner and hearing about everyone's day. Enjoy playing with your kids and learning more about them. It's so easy to get distracted, to pick up the computer and try to get work done, to get on the smartphone and cruise the Internet. Take a step back and try to imagine what you're missing when you are using your family time for work or trying to squeeze in time for yourself. It's a lot more than you can imagine.

Now, if you don't have a spouse or children, what else are you missing out on in your life when you use time away from work to continue working? First and foremost, you're missing the opportunity to just decompress and recharge for the next work day. You're also missing opportunities to socialize and be with friends. As a result of not having any family responsibilities, you have plenty of free time to focus on things you enjoy, so you should embrace these opportunities when you can.

## ONE CLIENT'S MAGIC FORMULA

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A client shared the magic formula that they have found for achieving work-life balance. Although this may not be perfect for you, it might be a start to your own personal plan. The client's plan looks like this:

- Wake up early to fit in a good workout before the family gets up.
- Really focus on work for the first four hours of the day.
- During lunch, take time to either catch up with a friend through a phone date or read a book. Recharge your personal battery.
- After lunch, it's back to focusing on work for the afternoon. No social media and as little personal time as possible.
- Beginning of the evening, full devotion family. Make dinner, communicate, and play.

- Once everyone is settled in for the night, time to check emails and do a little work, if necessary.

## ACTION STEPS

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The following steps can help your firm develop a WLI strategy:

1. *Develop a WLI committee.* Make sure to have a cross-section of generations and positions in the firm. As changes are recommended, you want to hear the voice from many different perspectives.
2. *Incorporate WLI strategies into your strategic plan.* If you want employees to understand that this is a real change, you need to show that leaders are behind the initiative by putting it in writing.
3. *Create a written policy.* Don't make this a book, just a simple set of guidelines or policies outlining the firm's WLI initiatives and include it in employee contracts or the firm handbook. They should be tailored to the size and makeup of your firm and should be reviewed at least yearly.
4. *Train your leadership.* Once the policies are in place, ensure that you have provided appropriate training to your supervisors and managers. Because they will be the main communicators with the team, they have to have clear guidance as they lead the performance appraisals and negotiate the WLI initiatives.
5. *Communicate to the team.* Take pride in what your firm is doing and share with the team. Share the policies, the success stories, and most importantly, the commitment from leaders in the firm.

The idea of work and life integration is no longer just an idea. If you follow the preceding steps and open your mind to new possibilities, this can be a reality for everyone at your firm.

"Work and life integration" is not just a buzz term; it is a real, action-oriented strategy that firms can pursue. Your firm can take affirmative steps to move from a "talk the talk" to a "walk the walk" firm.

Access the following tools and the entire suite of employee engagement tools by visiting [www.aicpa.org/employee-engagement](http://www.aicpa.org/employee-engagement), a module of AICPA's PCPS Human Capital Center.

- **Sabbatical Leave Toolkit:** An effective strategy for work and life integration is the development of a strong sabbatical program. In this section of the PCPS knowledge center, you will find a well-designed group of tools that will help your firm and your

partner group build, develop and implement a sabbatical strategy that is both sustainable and good for the bottom line.

- **Work and Life Checklist:** Follow these steps for the most effective implementation:
  1. Ask each team member to complete the assessment of his or her work and life integration.
  2. Suggest that team members share the assessment with their mentor or supervisor. True progress comes from thinking about a commitment, writing that commitment down, and then talking it out with someone.
  3. Finally, suggest that the individual pick only one thing to work on in the next 21 days. It takes 21 days to solidify a new habit, but you should only work on one thing at a time.
  4. Work and life integration takes time and effort, but it is worth the journey.

# INITIATIVE #10: EMBRACE AND NURTURE THROUGH LEARNING

"It's what you don't know, that you don't know, that will trip you up."  
—Unknown

In a recent Deloitte Global Human Capital Trends report, lack of employee engagement is at the top of a list of important issues facing businesses today.<sup>1</sup> In the same report, corporate training and learning is now "in the spotlight." In one year, from 2013–2014, the importance of learning jumped from the number 8 issue to the number 3 issue for human resources professionals. Training and learning is on almost everyone's mind, and more importantly, has become a higher priority in our profession than has ever been experienced in the past. The focus of learning and training initiatives in firms today is to develop a culture from the very beginning of an employee's tenure.

The learning experience must be re-engineered and has to change from the "old days" of letting individuals attend a class if it is local, cheap, and does not take too much time away from billable work.

In this initiative, we will make the case for why learning is a lifetime commitment, how the firm can build this learning culture into its ongoing initiatives, and finally, how to make it happen in your firm.

Learning and training have started to transform into on-demand, highly engaging experiences for all team members. Access to materials that are readily available on the Internet, experts that are available instantly through live webinars or on-line content, and individual plans that people can customize to their specific needs and link to their performance plan are now at our fingertips. Firms' commitment to building a culture of learning, creating a modern digital learning experience, and bringing in experts to teach is now critical to business success. The struggle will be changing the mindset of current leaders.

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<sup>1</sup> The Global Human Capital Trends 2014 Report, Deloitte University Press, [http://dupress.com/wp-content/uploads/2014/04/GlobalHumanCapitalTrends\\_2014.pdf](http://dupress.com/wp-content/uploads/2014/04/GlobalHumanCapitalTrends_2014.pdf).

## THE FOUR CS

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The strongest argument for a firm to begin the transformation to a new engagement learning environment is that it can be the key to recruitment and retention in the firm. The Business and Learning Institute in Maryland states that the four Cs of talent development can become the secret to success. The four Cs are developed in the context of the firm's vision, values, and strategy. They are as follows:

1. *Competency*: What are the critical, differentiating priorities of the business?
2. *Career path*: What are the levels of positions in the business, and how are they mapped to a career path?
3. *Curriculum*: Do you have a curriculum by level and competency that equips your workforce with the most important skills?
4. *Cloud learning*: Do you have a portfolio of training in multiple formats, including on-demand and nano-learning to support your busy workforce?

Each of these will be described in detail in the following sections.

### Competency

*Competency* is the ability of an individual to do a job properly. In an accounting firm, you need to look at technical-, core- (sometimes referred to as *soft*), technology-, and behavioral-based areas of expertise, at all levels, to determine the competency foundations for a dynamic training program. Your competency model does not have to be complicated; it simply needs a process that you will follow with every team member. Consider the following:

- Step 1: Identify a list of typical accounting profession competencies and build your firm library.
- Step 2: Develop or review current job descriptions for everyone in your firm. This can certainly be developed by job title and grade.
- Step 3: Map the competencies from your library to the job descriptions. Ensure that you are using the "superior" performers in the classification process. You want people to reach for the highest level of performance at each level.
- Step 4: Review and finalize the results with the management team.

Throughout the process, you should seek the knowledge of people in the positions for whom you are developing and mapping competencies. Make sure to choose individuals that are at the top of their game or have already been promoted. You are building competencies for individuals to



"graduate" from one level to the next. Choose a person who will facilitate these focus groups. A skilled facilitator will be able to keep the group focused on the task at hand as well as encourage everyone to participate and collaborate.

A useful resource is the AICPA Competency and Learning Website (<https://competency.aicpa.org/>), which will be an excellent starting, and in some firms, an ending, point for your firm.

Once developed, competencies for the various positions in the firm can be used in job descriptions, hiring decisions, performance management, and career planning.

#### **Employee Perspective**

First, personal and professional growth is one of the four core values we hold as a firm. We expect it to be practiced from the partners to the administrative staff. Each person in the firm will include in their Balanced Scorecard (BSC) a learning and growth component, which will include a combination of internal and external CPE; participation in our MTA seminars; communications training; and other selected activity.

*Andy Talley, Managing Partner, Talley & Company*

## **Career Path**

A valuable part of building a foundation of competencies is that the firm can then develop a career plan or path for individual employees. This is an area that has changed greatly. What once was a straight arrow from firm entry to retirement, with very few options along the way, has turned into a virtual lattice of opportunities for not only the employee but the firm as well. Think of it like this: If you are climbing a ladder, you will eventually get to the end, or if you are climbing and you want to stop for a while, you will need to move out of the way for others to get by, or in some cases, go backwards and have to start all over. On a lattice, you can climb, move laterally, or even move back a few steps and take a different path to another endpoint. The reality is that individuals want flexibility and opportunities to explore career opportunities. The lattice establishes that your firm culture is one that allows multiple paths for success. The value to the firm is through more motivated and engaged employees, who have more input into their careers and support from firm leaders.

The challenge for the firm is that this new lattice style career path requires more time spent with the individual employee, but the return on investment is evident. This time should be spent communicating directly about competencies, personal needs, firm needs and, ultimately, performance.

## Curriculum

Competencies and career planning will lead to the next step of building a curriculum that is relevant, interesting, and will allow the career plan to be achieved. The curriculum consists of the actual content that needs to be taught in order to allow the individual to gain the knowledge they need to master the skill. In our changing world, the resources are endless and change daily. Let's explore a few for the various competency areas:

- **On-boarding.** This is the process of engaging the employee from the first day of employment. On-boarding is a formal process and is usually developed by the human resources director or the firm administrator. Do not make this process a "hit 'em quick and move them along" process. The best on-boarding happens over several weeks and gives new team members plenty of time to ask questions, absorb material, and actually work on various technologies and interact with new team members.
- **Buddies.** Firms of all sizes can take advantage of current resources to facilitate instant learning by having a new employee "buddy up" with a current employee with a few years' experience. New employees will need to know everything from where the restroom is to who the partners are. This is an easy way to facilitate learning from the first day an employee starts at the firm. Another positive aspect of a buddy program is that the new individual has someone to connect with from the beginning. Many new employees have questions but are not really sure to whom they should turn. The buddy is a non-threatening person who can assist him or her with various needs.
- **In-house training professional.** When a firm reaches approximately 50 full-time equivalents, they often find that a full-time training professional is needed. The training professional does not do all the training, but he or she is an expert at managing the curriculum and finding resources. He or she may teach some of the classes, but the value in having these individuals is that they can identify what is needed and where they can obtain the best resources.
- **Allow subject matter experts to teach.** As curriculum is identified, the best teachers are often found in the firm and are called subject matter experts (SMEs). These gifted individuals are the experts in software and other technical aspects of the firm. Firm leaders may invite them to handle some of the training for their peers, and some of them will be fantastic. However, just because you *can* does not mean you *should* do the training. It is not unusual for the SME to need some training as well to learn how to teach effectively. This is called "training the trainer" and is extremely valuable in building confidence for the firm and the individual.

- **Mentors.** Along with SMEs, mentors can be highly effective in the transfer of knowledge from a senior person to the newer staff member. A mentor is at least one level above his or her mentee (partner to manager, manager to staff). The primary goal for the mentor is to teach the lessons he or she has learned and help the mentee use his or her unique skills and abilities to thrive in the new environment. However, many people we visualize as mentors do not have the confidence, or even the desire, to take on the role. Training, or allowing them to opt out, are certainly options that can be employed here.
- **On-site technical classes.** In our profession, the number of on-site classes for technical tax, audit, accounting, and consulting are immeasurable. The AICPA, state societies, and other local resources can be employed for these necessary ongoing courses. Complexity in our profession continues to grow and certainly will not slow down, so participation in these classes will certainly be valuable.
- **Conferences and associations.** Other valuable resources for our profession are conferences and associations that offer not only technical options, but also behavioral, core skills, and technology classes. Connecting the needs of the individuals in your firm to these resources is critical in the development of career paths.

#### Employee Perspective

Two of our managers have weekly lunches with our interns and new staff (BYOL). We have them bring any questions regarding returns they have prepared, questions about a tax issue they don't understand, etc. It has created a great relationship between the managers and staff, and all in the room are exposed to great knowledge in many areas. Each week, they are more and more excited for our time together.

*Mary Lou M. Spurrier, Business Supervisor, Abdo Eick & Meyers*

## Cloud Learning

The final "C" is for cloud learning. Most of us are aware of the many webinars that are available today; they sometimes show up in your email in the morning. The reality is that although webinars were once the way to dip our toe in the water of cloud learning, the variety of cloud learning options currently on the horizon is overwhelming. Think about the new words that have become (or should be) a part of your learning and development vocabulary:

- *Blended learning.* A formal education program in which a student learns, at least in part, through delivery of content and instruction via digital and online media, with some element of student control over their time.

- *Synchronous*. A learning environment in which everyone takes part at the same time (face to face or all virtual).
- *Asynchronous*. A student-centered teaching method that uses online learning resources to facilitate information sharing outside the constraints of time and place among a network of people.
- *Self-study*. The study of something by oneself, as through books, records, and so on, without direct supervision or attendance in a class.
- *Self-study with subject matter expert*. Similar to self-study, this style of learning adds a subject matter expert who will be responsible for answering questions, guiding the learner through the material, and insuring completion of the course.
- *Web-based or e-learning*. Anywhere, anytime instruction delivered via the Internet or a corporate intranet to browser-equipped learners.
- *On-demand*. A training strategy that enables a learner to gain access to knowledge-based content in real time, anywhere, and anytime.
- *Nano-learning*. Breaking down learning into small pieces of 10–15 minutes each. When combined, a group of nano-modules form a whole unit on a particular topic.
- *M-learning*. M-learning through mobile devices is also possible. Practically everything done with a computer can also be applied to mobile devices.

It is a new world, and an exciting one, at that. As you expand your learning curriculum, you will develop a diverse portfolio of training techniques in all of these formats, which will meet many of the needs of individuals in your firm.

In our profession, we are well aware that tracking continuing professional education (CPE) requirements is becoming far more than that. Our systems are truly turning into *learning management systems*, which are systems that will not only track CPE but also offer options for e-learning. Some examples include the following:

- AICPA Navigator ([www.cpa2biz.com/navigator](http://www.cpa2biz.com/navigator))
- Checkpoint Learning (<https://checkpointlearning.thomsonreuters.com/CPEBrands/RequiredCPE>)
- CCH Learning Center ([www.cchgroup.com/training-and-support/cch-learning-center/](http://www.cchgroup.com/training-and-support/cch-learning-center/))

## GAMIFICATION

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Building your firm learning culture is an ongoing task that will require continued work. Like any other business strategies, learning is constantly

changing. One area of learning that is in its infancy is a concept called gamification.

*Gamification* is the application of typical elements of game-playing applied to other areas of activity, such as training and learning. Given that our current, and likely our future, generations are growing up playing online games, the use of these concepts to enhance and make learning more valuable is easy to understand. It may take some time, but gamification of learning concepts will be a part of our future. Think about how kids (and some adults) play games today. They earn points and badges, they use player controllers, get immediate feedback, enjoy collaborative interaction, get excited about scaffold learning by going from level to level and social connection. Now, think about how your team could benefit if their learning opportunities were presented in the same way. It may not be common today, but developers will certainly be looking at these concepts in the near future.

Developing and supporting a strong learning culture is imperative to full engagement, and by committing to the preceding steps, firms will be well on their way.

## ACTION STEPS

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Learning is not a destination, it is an ongoing and ever-changing journey. In this initiative, we explored various learning strategies, and now is the time to put the cognitive learning into action.

Access the following tools and the entire suite of employee engagement tools by visiting [www.aicpa.org/employee-engagement](http://www.aicpa.org/employee-engagement), a module of AICPA's PCPS Human Capital Center.

- **Learning Culture Action Plan:** Developing a plan for learning culture implementation must be intentional and action oriented. This tool will give your firm a tremendous start on developing what you must do, who will do it and how you will insure accountability for actionable movement.
- **Organizational Learning Matrix Template:** Developing a learning culture begins with identifying the skills or competencies needed for the team members of the firm to succeed and then mapping the skills to each level in your firm. In this tool you will find samples from 5 areas of core competencies including productivity, firm systems, client service, team development and business development.



# CONCLUSION: THE ENGAGEMENT BLUEPRINT

The time to act is now. Reading this book is not enough; action is a necessity for every firm in the accounting profession. Current leaders will be transitioning out of firms within the next 5–10 years, and new leadership will be taking the reins. Developing a firm with legacy and sustainability is within your grasp, but it will take commitment.

In this final summary, we will look at a blueprint of the concepts found within the preceding initiatives. This blueprint for engagement is a guide for creating your future-ready firm.

## STEP 1

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In initiative 1, the development and communication of an **overall firm strategic vision, mission, core values, and strategic plan** was discussed. This is your foundation. If you don't start here, the rest of the blueprint will simply not be as successful. A secondary issue is to communicate what is developed to everyone in the firm, which leads to step 2.

## STEP 2

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Initiative 2 linked **employee performance** to that overall strategic plan, which is the second step of engagement. This step includes involvement in the firm, setting solid expectations, setting parameters for individual career development, and developing smart and tangible goals. This step is important because it pulls the individual into the team and shows each person how he or she is connected to the overall success of the firm. Once individuals are connected, they are ready to work in a team environment and develop and follow processes. This leads to step 3.

## STEP 3

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In initiative 3, the emphasis was on **standards and processes**. In a profession where finding ways to be more productive and do more with less is an everyday occurrence, this is a step in engagement that has grown exponentially. I would caution not to try to change too many processes at one time, and start with one that will provide value quickly. One initiative that the firm should consider first is the remote work arrangement. This step will tie directly into step 4.

## STEP 4

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Initiative 4 moved to an area of engagement that requires a great deal of change in many firms and some adjustments in others. Embracing **remote work arrangements** at all levels of the firm is fast becoming the norm in many other professions, and accounting will not be any different. Structure and solid policies are important and a focus of this initiative.

## STEP 5

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As you moved to initiative 5 in the book, we again took a turn in the blueprint to linking the personal and the firm in engagement through **community service**. This will demonstrate a difference in what may have been considered the norm in the past because community service is expected to be a collaborative effort between individual and firm. This is a different, but exciting, new perspective.

## STEP 6

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The focus of initiative 6 might well have been the most frustrating for most of us: **dealing with difficult people**. Some may ask how this topic connects to engaging people. When discussing this initiative, we identified the most important reasons for having difficult conversations and how proactive conversations can lead to higher morale and engagement throughout the firm.

## STEP 7

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Engagement takes a more positive turn in initiative 7 with a focus on **gratitude**. Far from a fluffy topic, this strategy can make the difference between retaining engaged and motivated people and losing them to



another firm or private business that they think will treat them with more respect. A focus on true gratitude can be the differentiating factor.

## STEP 8

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Initiative 8 led us to a strategy for engagement that team members truly love to get involved with—**technology**. Technology touches virtually every part of a firm—the people, the planning, the processes, and the clients. Ensuring that the firm is moving its technology forward in a manner that is preparing it for the future requires using the full team to make it happen. Technology + People = Engagement!

## STEP 9

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An important (and popular) step in engagement in initiative 9 was **work and life integration**. Readers will immediately see that instead of using the more common word, "balance," the word "integration" is used instead. Integration shows that the firm is fully supportive of a professional and personal life that is fully cohesive; therefore, engagement is far more likely.

## STEP 10

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The final step in the blueprint was embracing a **learning culture**, which we explored in initiative 10. Learning methods are changing, in part, due to the needs of our team members, technology, and new knowledge. Committing to the final step will tie all of the other steps together.

Access all of the tools mentioned in this book and the entire suite of employee engagement tools by visiting [www.aicpa.org/employee-engagement](http://www.aicpa.org/employee-engagement), a module of AICPA's PCPS Human Capital Center.



## **About the AICPA Private Companies Practice Section (PCPS)**

The PCPS is a community of CPA firms committed to making practicing CPAs and their firms successful through education and advocacy. The PCPS provides local and regional firms with practice management tools and resources and acts as a voice for these firms in the standard setting arena.

The PCPS Firm Practice Management Center provides access to a wide variety of valuable information and resources to make firms successful. The Center showcases content from the AICPA and associated state CPA societies; renowned experts and authorities in numerous fields; and well-known consultants to the profession and firms themselves. To learn more about the PCPS, log on to [pcps.aicpa.org](http://pcps.aicpa.org).