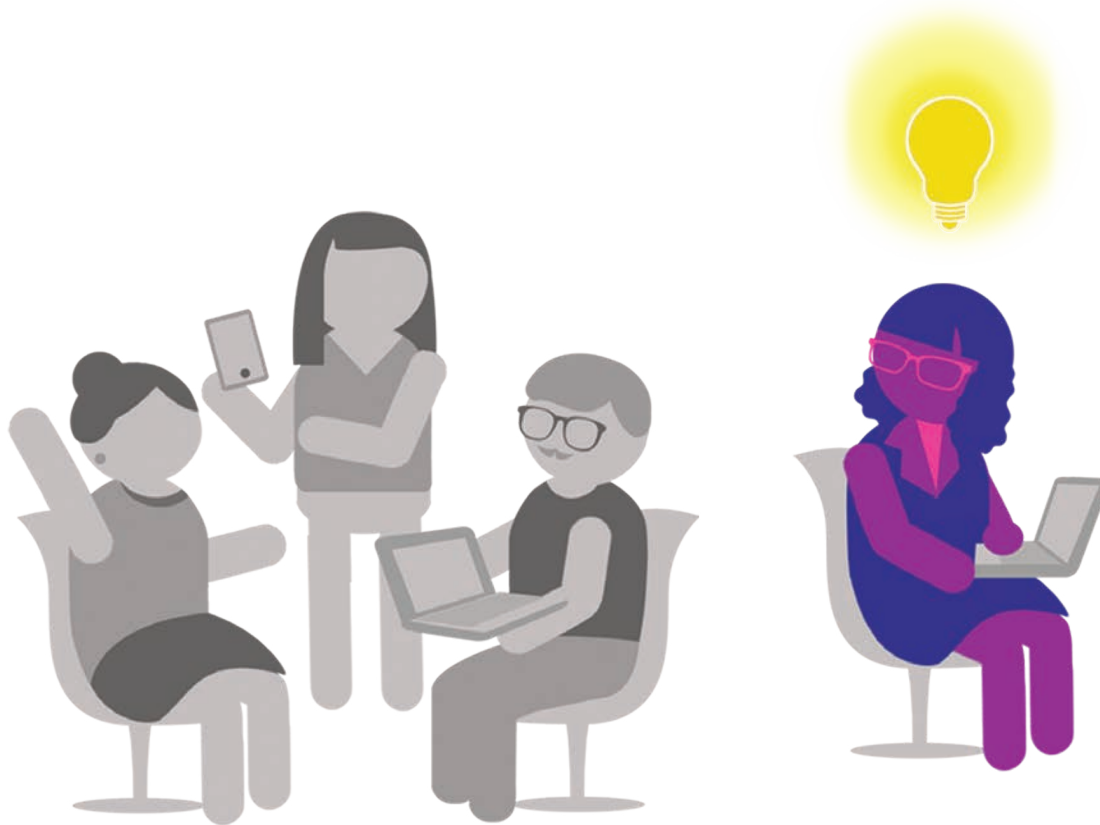




# 2015 Accounting MOVE Project Report

*Lightbulb Moments that Show the Way: Insight into Action*



**COHN REZNICK**  
ACCOUNTING • TAX • ADVISORY

**MOSS ADAMS** LLP  
Certified Public Accountants | Business Consultants



Accounting & Financial Women's Alliance  
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# Business Development is Women's Work

Of all the 57-year-old white guys with accounting degrees, my husband should be one who gets it.

He has three grown daughters whom he has mentored with useful, relevant career advice. He champions rising women at the high-tech lighting manufacturing company he co-founded.

For heaven's sake...he's married to me! And for 35 years, too. Since 1998 when I first started designing and managing research that analyzes the talent pipeline for women and multicultural employees, he has endured running commentary. Best practices, worst practices, and the practices in the middle. Women who have navigated their careers with grace and purpose, and women who found themselves sidelined by corrosive cultures, clueless bosses, erratic economies and their own missteps and hesitations. He has heard it all.

Or so he thought last June, when we went out to dinner as the 2014 Accounting MOVE Project report had just gone to press.

I had news, I told him over smoked whitefish (a regional favorite on the west coast of Michigan), that I had a great conversation with a key partner at a major regional CPA firm based a few hours away.

She and I plotted how we might meet for lunch. We thought we'd meet in the middle of the mitten, which is what Michiganders call Grand Rapids. The Grand Rapids Art Museum often hosts exhibits of art quilts. I am a huge fan of contemporary quilts. And it turned out that my acquaintance wanted to learn more about this new quilt aesthetic. She and I thought that a quilt exhibit would be just the venue to become better acquainted.

"Really? Quilts? Really?" asked my husband. To be fair, he has witnessed many bags of fabric come in the front door and many finished quilts go out the same door, headed to homeless teen moms, foster parents, family and friends.

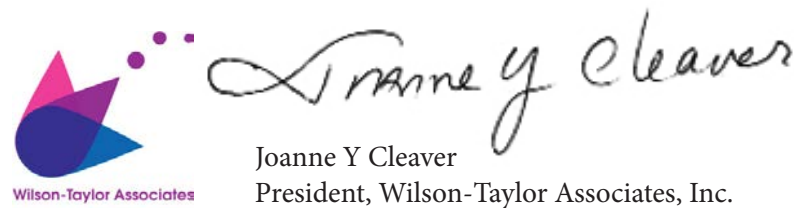
"Substitute 'golf' for 'quilt' in everything I just told you," I said.

And I watched him have his own lightbulb moment.

Moments like these can't be designed, engineered, forced or manipulated. They emerge from daily relationships with people we know and trust.

These are the moments that clarify culture and convert change from theory to reality.

This, the sixth edition of the Accounting MOVE Project, is a string of lightbulb moments. I wish I could claim that this energetic and inspirational concept originated with me, but it came from the ever-insightful MOVE steering committee. Jen Wyne and Tricia Bencich of Moss Adams, our founding sponsor; Risa Lavine, Michelle Lifschitz and Carolyn D'Anna, of CohnReznick, our national sponsor; Ericka Harney, executive director of the Accounting and Financial Women's Alliance, and Kim Fantaci of the American Woman's Society of CPAs had a collective moment that resulted in this report, a fireworks display of personal lightbulb moments. ●



# Lightbulb Moments That Show the Way: Personal Insights in Action

Lightbulb Moments: inspiration, insight & action

**Stacie Kwaiser, east region managing principal, Rehmann, based in Troy, Mich.**



**Moment:** Good intentions sometimes insulate men from deeper insights. When it comes to advocating for women, "men get it from a theoretical perspective, but often it hasn't sunk in to their everyday point of view."



**Insight:** "When we were early with our women's initiative, one of the sponsors was a male. He sat in on one of our lunch & learn sessions, and he walked out of there saying, 'I never realized that men often aren't intentional about introducing women to clients.' It changed his perspective about how he advocated for women. He thought he looked out for women... But he never heard a woman say what her perceptions were."



**Action:** It's nearly impossible to over-communicate when it comes to sharing, and truly hearing, diverse points of view. "We can't think that the problem is solved. It's an ongoing process, and we need to recognize that."

**Risa Lavine, principal, chief of staff, CohnReznick, based in New York**



**Moment:** After a partner's meeting, a firm senior leader observed that only men commented. Women – all of them partners and principals – were silent.



**Insight:** "We didn't raise our hands, and we didn't speak and it was noticed. And that person did me a favor: He noticed. He took the two minutes to say, 'I know how important this is. Did you happen to notice that not a single woman raised her hand?' That was a gift. It reminded me that you have to show up everywhere. It was a moment of profound awareness."



**Action:** "When you see something like a meeting in which no women speak up, it's less about defending the occurrence, and more about thinking through, why did this happen? How can this not happen in the future? What one thing can change in the structure of the next meeting to encourage more women to participate? That's what raised awareness looks like. The next time, would we think differently about how we set up the meeting? I think we would. And as a group of women partners, yes, we'll remember that last time we didn't say anything, and this time we should."

**Denise Gueli, partner, The Bonadio Group, based in Pittsford, NY**



**Moment:** "When I became a principal, I had no business development experience. I'd never seen myself as a rainmaker, and that became a self-fulfilling prophecy."



**Insight:** "I followed one of our partners to open a new office in Buffalo, and I was nervous about being the top audit person in the new office. He said, 'You'll never learn how to market out of a book. Look at yourself, who wouldn't want to do business with you? You need to put yourself out there a little more.' Client service equals relationships."



**Action:** "I started to network just a bit, and I realized that women don't picture themselves as rainmakers because it's such a macho caricature. Now, I bring in lots of business and what I thought was a weakness is a strength."

**LaChel Hird, chief career officer, CliftonLarsonAllen, based in Minneapolis**



**Moment:** “As we become a full-fledged professional services firm, this is not the moment to compare our firm with our competitors, old and new. Our organization needs to reflect the clients we serve, the communities in which we live and the employees we want to attract and retain today and for the future.”



**Insight:** A living infographic would make the point to all firm leaders.



**Action:** At a firm leadership meeting, women were evenly distributed among the tables. Hird had all stand. Then she had all the men sit. There was a collective buzz as “the group realized we aren’t as diverse as we should be. They didn’t collectively realize it until they saw it.”

**Adelle Erdman, director of marketing, Frazier & Deeter, based in Atlanta**



**Moment:** “I noticed that when we announced that we were sponsoring an event, or had tickets available for a networking event, that women rarely asked for tickets.”



**Insight:** Women rarely ask.



**Action:** “Now, to make sure that we have a balanced mix across gender, practice areas and level, I offer spots to women instead of just offering places on a first-come, first-served basis firm wide. It’s a small adjustment that will have big results.”

**Alan Whitman, office managing partner, Detroit, and slated to become CEO, June 2016, Baker Tilly Virchow Krause, based in Chicago**



**Moment:** As he integrates into his new role of CEO, Whitman joined the steering committee for GROW, the firm’s women’s initiative. As he listened to the ongoing discussion about GROW’s strategic direction, he realized that “we need to treat this as systematically as we do any practice area.”



**Insight:** “We have business plans, goals and accountability for the services we provide. We need that for our GROW activities. This is part of our stewardship of making the firm better tomorrow than it was yesterday.”



**Action:** “We need to communicate with the management committee so that we have visibility with what GROW is accomplishing.”

**Cindy Harper, partner, Lattimore, Black Morgan & Cain, based in Brentwood, TN**



**Moment:** “As part of our on-going efforts to make WIN@LBMC (our women’s initiative) effective, an informal partner meeting was held to ask what WIN could be doing to ensure the success of our female senior managers. We discussed what barriers there may be for them, whether real or perceived, and how we could help resolve those. During the meeting, the partners discussed flexibility and the idea of flex time partners as a real possibility in a very honest and open manner. The consensus is that there really are not obstacles that the firm can’t resolve. The meeting confirmed that WIN is on the right track and leadership is open to the idea of flex time partners and continues to embrace flexible work arrangements. At a subsequent partner retreat, the HR director provided our annual update on our business case and numbers regarding WIN.”



**Insight:** By appealing to both the “head” with the business case and the heart (personal connections), leadership begins to see the issues in a different manner.

The **Lightbulb Moment**



**Realization**

**You see a fact or observation in focus, in a new way**  
*For example: A manager realizes she has not been collaborating closely with her team*



**Relevance**

**You realize that this insight affects you, your team and your firm**  
*The manager perceives that her team members might not feel valued*



**Recognition**

**You 'connect the dots' to see the likely implications**  
*The manager understands that team members might be vulnerable to external opportunities*



**Responsibility**

**You take action**  
*The manager takes steps to listen, respond and coach her team; the team stays intact and engaged*

Source: Wilson-Taylor Associates, Inc. <http://wilson-taylorassoc.com/move/accounting>



**Action:** To help move the effort forward, several partners are now emailing articles and ideas to the head of the women's initiative.

**Michelle A. Sullivan, director, Freed Maxick CPAs, P.C., based in Buffalo**



**Moment:** "Being charged with our firm's women's initiative, I realized that we had to be self-aware about our own actions, and we had to demonstrate a commitment to developing women within our firm, while also developing ourselves."



**Insight:** "I felt empowered, being able to be a change agent with the firm and given the opportunity to lead this initiative."



**Action:** "Because Barb [Sullivan] and I are leading our firm's initiative, we are now aware of the numerous times that other directors and partners have had diversity top-of-mind when they were making selections for a team, sending someone to a conference, or any other opportunity. We have heightened the awareness for an inclusive work environment to promote individuals to have access to all opportunities."

**Michelle Lifschitz, manager, CohnReznick**



**Moment:** Hearing an office managing partner attribute a newly promoted senior manager's qualifications to her involvement with WomenCAN, the CohnReznick women's initiative. "I'd been coaching her, and the office managing partner commented that what she accomplished with WomenCAN shows her leadership abilities."



**Insight:** Unprompted recognition of WomenCAN as a unique mode of building leadership skills is evidence of culture change.



**Action:** Sharing short anecdotes like this helps other firm leaders 'know it when they see it,' too.

**Toni Diprizio, partner, Plante Moran, based in Southfield, MI**



**Moment:** "At a holiday party in December 2012, the husband of one of my female teammates said, 'Do you realize how much your opinion means to my wife? What you say means so much.' At the time I was a new partner and a working mother with three children. It didn't sink in at that moment. But his saying that gave me a different lens as to how I was developing the women beneath me."



**Insight:** "It's so easy to come to the office, bring your brown bag lunch, get your work done as efficiently as you can, and get home to those kids. Men don't operate that way. They're very social. They don't mind asking anybody at any level for anything. I never hesitated to ask. But some women need to be invited. And I realized that some of the women I mentor aren't wired as I am. And, they aren't necessarily thinking about their career development the way I did about mine."



**Action:** "I may need to mentor people differently. Mentoring is helping the protégé find her own best path forward. That may not be the path that worked for me, and that's ok. But I do want women at Plante Moran to think about their careers long term. There's a ton of flexibility and the financial rewards are fabulous. It's worth hanging in there for it. They need to realize how this will benefit their whole families."

**Engineering Light Bulb Moments That Catalyze Culture Change**

Once you have a genuine lightbulb moment, you never see things the same way again.

You can't force a lightbulb to switch on in someone's brain, but you can lay wiring to increase the chances that they'll be struck with insight – and then do something with it.

"Lightbulb moments illuminate the way for others when leaders weave them into stories that become part of company culture and lore," said Anne Perschel, a leadership and business psychologist and president of Germane Consulting, based in Worcester, Massachusetts. "When the light bulb clicks 'on,' you see things differently. This difference informs your decisions and actions. You behave differently and you have a different affect. People notice, and because, as a leader you are a role model, they often follow suit. The affect is even greater, when you tell your light bulb story, which gets told, retold and modeled far and wide."

Advancing women is a complex issue that evolves along with firm growth, personal goals, economic conditions and business opportunities. That means that there are plenty of opportunities for lightbulb moments, for women and men.

Communication experts and senior leadership at CPA firms agree that the most powerful moments are those that permanently flip a switch. Here's how to capture lightbulb moments to lasting change in staff, workplace culture, and client service.

Lightbulb moments can happen many ways:

**Collaborating with people who have different experiences, backgrounds and points of view.**

After sharing an office with three women colleagues as a graduate assistant, Duncan Spelman, professor of management at Bentley University in Waltham, Mass., realized that women had a different experience in the workplace than men did. These conversations prompted him to focus much of his research on gender issues. He said that if managers spend all their time around people just like themselves, then they have no chance of gaining a deep understanding of the issues.

**Realizing the implications of data and trends.** Fifteen years ago, Lari Braun, director of human resources at Henry & Horne, LLP, based in Arizona, was filling out EOE paperwork and realized that men significantly outnumber women in the firm. She championed work life balance changes to make the firm more attractive to women. Partly as a result, Henry & Horne has nearly achieved equity, with women comprising 47% of its partners. One of its most effective changes was to allow professional employees to largely set their own hours, such as coming in at 6 a.m. and leaving at 3 p.m. to pick up their children from school. The firm also added a rain-makers [i.e., business development] program along with leadership training.



**MOVE Forward Faster!**  
These additional MOVE tools can help your firm recoup its investment in women and rising leaders.

**MOVE Scorecard**  
In-depth recommendations and comprehensive benchmarks on all

MOVE factors enable your firm to invest in programs, practices and culture that actually work. Insight scales with your firm's size and growth objectives.

**MOVE Presentations and Workshops**  
Attend MOVE workshops at the Women's Accounting and Lead-

ership Conference, hosted by the American Woman's Society of CPAs, and at the Annual Conference of the Accounting and Financial Women's Alliance.

Wilson-Taylor Associates communication workshops for partners and rising managers equip them with insight and tactics to convey firm values, expertise and goals.



**Getting in on the conversation.** Yeo & Yeo, Saginaw, has created a career advocacy team that maps emerging career paths that anticipate needs of growing practice areas and offices, reports Kym Hess, director of human resources.

**Being challenged by an outside perspective.** Johanson & Yau, based in San Jose, Calif., recently launched a quarterly Leadership Speaker Series to feature community and business leaders who share their paths to leadership, major influences and leadership style. These events occur in a casual setting during breakfast, and the firm avoids large speaker fees by inviting participants to participate at no cost (although the firm provides modest thank you gifts). Jon D'Agostino, human resources director at the firm, said that many light bulb moments occur during these events. At a recent breakfast, a local Latino politician spoke about his experience and journey and D'Agostino said that several Latino associates were especially inspired. "We try hard to structure the program with relevant speakers who can connect with our diverse staff. This provides them opportunities to envision their own leadership roles by hearing from emerging or recognizable leaders," D'Agostino said.

### Personal Connection = Lightbulb Moment

Lightbulb moments are especially powerful when a man has a close family or friend relationship with a woman, often a mother, wife, or colleague, who was held back from opportunities due to her gender.

Submerged cultural issues are not evidence of a conspiracy, said Jeffery Tobias Halter, president of YWomen, a consulting firm in Atlanta, that focuses on engaging men in women's initiatives. Instead, his research has found that bias, cultural friction and other factors are theoretical until they hit home. "We are largely unaware of gender issues until it affects us personally," Halter said. "Cultural norms have conditioned men to not engage on these types of issues."

That is why so many men have lightbulb moments when they become fathers of daughters – an experience shared by male partners at several MOVE firms.

"My generation of men has always wanted to raise strong daughters. We cheered at their soccer games and sat in the front row during dance recitals. But one day it hits us that when she walks out of college to her own life that she is going to earn 78 cents on the dollar to the man sitting next to her," said Halter. "And we fail to make the connection that if we don't advocate for Phyllis down the hall, then who is going to advocate for our daughters?"

And in fact, those collective lightbulb moments by dads can add up to real change for women when those dads are workplace leaders. According to the researchers Michael S. Dahl at Aalborg University in Denmark, Cristian L. Dezsó at the University of Maryland and David Gaddis Ross at the Columbia School of Business, chief executive officers with daughters are more likely to implement gender-related wage policies that reduce pay inequity for females.

### Turning Lightbulbs into Energy

Light bulb moments help you see things that were previously dim or invisible. But what really matters is what you do.

**Present the business case for women's issues.** "Engaging men is 75 percent logic and 25 percent heart," said Halter. Talk with employees regarding how the number of women graduating in accounting outnumbers men and how the firm will only succeed if it can hire and retain the top talent.

**Encourage men to attend women's leadership events.** Remind them that the uncomfortable feeling they have walking into the room the first time is how women feel working in a male dominated office. "Men showing up at women's events is a very powerful gesture towards making lasting change," Halter said.

**Make gender issues and accountability part of every employee's job.** When everyone shares responsibility, everyone shares in the success. MOVE firms see individual partners take charge of advancing women on their teams when they see how the firm's overall aspirations are translated to ambitions for their offices and their lines of business. Take it a step further by equipping office managing partners with metrics that show how women fare at their offices and how that affects the firm's overall progress. Moss Adams, based in Seattle, isn't resting on its laurels, either. Though 26% of its partners are now women, the business case for advancing women continues to evolve with business conditions and firm goals, said Tricia Bencich, human resources manager who oversees Forum W, the firm's culture change initiative. Moss Adams has framed the firm's overall approach to sponsorship; now asking partners to set sponsorship goals and report on progress. This has increased awareness and accountability for Forum W and the firm's overall diversity and inclusion efforts.

**"The emerging generation of partners has grown up with Forum W, so they've seen the benefits and they know the difference it makes."**  
—Jen Wyne, director of human resources, Moss Adams, based in Seattle, citing the cultural influence of the firm's longstanding women's initiative.

**Create rewards and recognition for employees who initiate positive change on gender issues.** Employees need to know that the firm cares about gender issues.

**Give employees the time to build relationships.** "When the message from the firm is to be on task at all times, then employees are unable to develop the relationships and have the conversations that both create light bulb moments and turn those moments into positive change at the firm," said Spelman. ●

## MOVE 2015 Results

Firms of all sizes are seeing a steady, gradual increase in the proportion of women partners. While the proportion of women in the pipeline is also increasing, the retention rate of women from the brink of partnership (senior manager) to partner or principal is improving slowly. In 2014, the retention rate was 45%; in 2015, it is 47%. This pattern holds at firms of all sizes.

Those with higher-than-average proportions of women employees and managers also retain women to partner at about 47%. In other words, firms with high proportions of women employees and managers still lose almost half of them in the transition to partnership.

**"We are stoked about having 26% female partners, but we can't wait to go further."**—Jen Wyne

A major advance is the proportion of women as members of firm management committees:

while many firms still have none, women now comprise 23% of management committee members at MOVE firms, up from 19% in 2014.

Public Accounting Report					
The Pipeline of Women—2015 MOVE Project Metrics					
All MOVE CPA Firms					
Women Employees and Managers as a Proportion of ALL	2015	2014	2013	2012	2011
% Women on Management Committee	23%	19%	20%	23%	17%
% Women Partners & Principals	22%	19%	19%	17%	17%
% Women Directors	30%	41%	43%	27%	25%
% Women Senior Managers	47%	44%	44%	40%	38%
% Women Managers	50%	51%	51%	52%	46%
% Women Career Professionals	57%	54%	48%	62%	56%
% Women Professionals	47%	45%	45%	44%	46%
% Women Supervisors/Senior Staff	52%	48%	48%	49%	48%
% Women Associates	52%	48%	53%	52%	51%
% Women New Hires	51%	48%	50%	51%	49%
% Women Full-Time U.S. Employees	51%	51%	51%	51%	51%

Source: 2015 MOVE Project

(MOVE uses the AICPA definition: a professional at the senior or manager level who will work in the current role for the indefinite future.)

## Money: Pay equity policies and practices

### Build Trust Through Proactive Pay Practices

- 47% of firms conduct internal pay equity surveys of all pay plus performance, up from 29% in 2014
- 41% of firms conduct pay equity surveys of base pay only, compared to 32% in 2014
- 25% of firms conduct internal pay equity surveys by gender and by race, compared to 21% in 2014
- 56% of firms offer employees communication that provides context for pay discussions and decisions, compared to 46% in 2014

Employers often consider pay equity discussions a minefield. They want to pay equitably and to reward performance, but do not want to touch off challenges or external inquiries.

But pay equity can be a point of trust that builds employer brand, said Mark D. Aulik-Beere, Baker Tilly, “Be upfront about the process,” recommends Aulik-Beere. “You don’t have to share every piece of data about how you make your decisions. But it’s important to tell employees, this is our process.”

And, he adds, employees – especially millennials accustomed to freely sharing all kinds of information — can piece together salary comparisons anyway from online sources. It’s better to provide an official point of reference than to leave an information vacuum.

Aulik-Beere’s approach is to conduct comprehensive analysis of market data to determine what market rates are for various positions. Baker Tilly, as an organization, aims to pay the market rate; however, he explains, individual salaries can be adjusted up or down based on a candidate or employee’s experience, additional skills, and other factors. “Sharing information on the process builds trust between employers and employees,” said Aulik-Beere. “They understand what information the organization uses to make its decision process, and what the process is.”

### How MOVE Helps Your Firm Win at Pay Equity

The MOVE Project examines pay equity practices and policies. Through the survey and interviews, MOVE synthesizes compensation practices to see how firms ensure that women and men are paid equitably for comparable work. MOVE also looks at how managers are trained to apply pay policies consistently and without bias (conscious or unconscious) and how pay trends and patterns are measured and challenged within each firm.

Every firm aspires to pay strictly for performance. Yet, many factors can converge to prevent women from being paid equitably. The best practices in this section can help your firm be proactive by taking extra steps to hold your managers and firm leaders accountable for actually paying for performance.

The business case for pay equity sharpened in 2014:

- The Office of Federal Contract Compliance proposed a rule that would require a pay equity report for all federal contractors or subcontractors whose workplaces included 100 or more employees
- In lieu of a Federal pay equity law, many states and municipalities passed paycheck fairness laws. From New Hampshire to Seattle, employers must comply with new disclosure, compliance and reporting requirements.
- By creating a pay equity tip line, Rhode Island has created a streamlined channel for employees at any workplace in the state to open a query about workplace pay disparities

Best practices for pay equity include:

- **Training recruiters and managers to explain the firm’s pay equity policies and how they are applied consistently.** It is not enough to point to boilerplate policies. With pay equity making headlines, employees and candidates are keenly aware of the pay gap in general, and have easy access to statistics about pay gaps for industries and job titles. Managers and recruiters need to be able to explain how the firm’s leaders review pay decisions and conduct audits to ensure that pay policies become pay reality.
- **Building trust through transparent pay practices.** A constant stream of news about pay gaps and inequities understandably fuels suspicion. Women wonder if

they are on their own to investigate a suspected pay gap and then to figure out how to approach managers about it. Simple, straightforward explanations about how your firm proactively scrutinizes base pay and bonuses by gender, longevity and other factors proves to women staff that they share pay equity values with their employer.

- **Removing barriers to equalizing pay for staff whose compensation has stagnated or fallen behind market rates.** Often, employees on alternative schedules or alternative career tracks accept minimal pay raises because they value nonmonetary benefits. At some point – often when a new employee comes on board – the long-time employee realizes that she is paid less than a newcomer with less experience. This discovery undermines her loyalty to the firm. It is up to managers and compensation/human resource staff, who have access to firmwide compensation data, to ensure that women’s pay does not fall behind. When a market pay inequity is discovered, managers should be able to tap a fund outside their departmental budget to correct the inequity. This ‘equity pot’ concept is being widely adopted at universities because it means other staffers’ compensation does not suffer to free up funds to correct an inequity.

Owning up to the fact that unintended inequities can creep in leads to heightened vigilance, said Maureen Adolf, president of the Financial Women’s Association of New York and senior vice president of government relations at Nelson Brown Co., a legal firm. She recommends that firm leaders show the way by taking time to examine underlying assumptions about pay decisions before the decisions are finalized, thinking through the factors that validate a pay decision, and conducting pay audits to ensure that well-intended decisions do not contribute to inadvertent gaps.

## Opportunities for leadership and professional development

The business case for advancing women is inescapable: without women, firms cannot both grow and replace baby boomers, who are starting to retire. Progress is uneven, but some firms are breaking through.

- 78% of firms offer internal leadership development training, compared to 82% in 2014
- 38% of firms rotate rising women into client-facing roles, compared to 36% in 2014
- 47% of firms have formal succession planning, compared to 36% in 2014
- 44% of firms use talent management systems, compared to 43% in 2014
- 66% of firms offer women’s initiatives or networks, compared to 71% in 2014

**“The question isn’t ‘what’s the business case for diversity?’, but “what’s the business case for homogeneity?”—Robert Elton, former CEO, BC Hydro**

When asked what he said to men who complain about women’s initiatives, Darin Goehner, a partner with Moss Adams, usually replies: “When women are 51% of the partners, that’s when you get your initiative. You already have the benefit of numbers. Why do you need an initiative?” On the topic of leading women’s initiatives, Goehner believes, “Male champions have

to speak up. When someone who doesn’t have an obvious self-interest is a champion, it’s a strong statement that you’re about what’s best for all.”

### Stalemate to Strategy to Success

Diversity and unconscious bias training can get the conversation going and equip staff with constructive language for discussions. But what makes a long term difference, according to a steadily increasing number of studies, are two factors: formal accountability for making equitable decisions, and a culture of mutual accountability among peers.

The difference is often most obvious in the way each gender approaches problems, both professionally and personally. “Men tend to solve problems by compartmentalizing and using a hierarchical approach,” said Andres Tapia, senior partner, Korn Ferry, Los Angeles. “Women think more holistically and take a more relationship approach to situations.”

Studies prove that women and men bring different strengths to the table:

- A Korn Ferry study showed women rated higher than their male counterparts in 17 critical leadership skills, including operating, interpersonal, courage and drive.
- If employees perceive their workplace as welcoming to diverse employees, they are also more likely to be more co-operative, more satisfied and have higher morale, according to a study conducted by MIT and George Washington University.

Both men and women tend to transfer power to white men, according to a recent study by Penn State researchers. This is one instance of ‘unconscious bias’ that frames assumptions that all people make about others. Unconscious bias can be insidious when leaders make unquestioned assumptions about who is considered for growth opportunities, when, and why.

Best practices for converting gender diversity to a business advantage:

- Win skeptics by leading with data, which resonates with accounting culture. “There is so much gender language typically used in these conversations that there is often unconscious bias,” said Tapia. For example, he recommends, “Instead of saying women tend to be more relational show the scientific data about how women and men’s brains function differently.”
- Align the development of women with your firm’s organic growth. About 35% of BeachFleischman PC’s marketing budget is devoted to nonprofit sponsorships and events – and the firm has documented that most of its clients have stemmed from these sponsorships. The Tucson-based firm aligns development of women’s business development skills accordingly.
- Understand the intrinsic strengths of women at your firm and cultivate those strengths through tailored development programs and coaching. Women managers more effectively engage employees of both genders, according to a Gallup poll. Women outscore men on 11 of 12 elements of developing employees, including giving consistent, specific feedback and encouragement, and investment in employees’ development.

Recognizing that women often underplay their achievements for fear of appearing too aggressive. Tara Mohr, author of *Playing Big: Finding Your Voice, Your Mission & Your Message*, (Gotham, 2014) said that most women have a core belief that good work will be met with praise and view anything less than praise as criticism. “Women then become more reluctant to share

controversial ideas and ask provocative questions that could possibly bring criticism,” said Mohr. Leaders at some MOVE firms have observed this first-hand, as women expect that their heads-down work will be automatically recognized. Often, women who have limited themselves in this way are relieved when a mentor or sponsor challenges the parameters they have put around their own potential.

### Lightbulb to Legend

“Silver bullet’ stories that summarize a moment of insight and a pivot point are shared because they are simple and actionable. Stories that resonate become firm lore, shaping culture because they change the home they hit.\*

Tapia’s own ‘lightbulb moment’ occurred when he was coaching a team of ten-year-old soccer players. The girls, he noticed, tended to wait until the ball came to them, instead of chasing it. One day, he realized that the same pattern played out at the large company where he was then chief diversity officer.

“The women waited to be tapped for a promotion. They weren’t as likely to voice an idea. And they didn’t ask for raises, but expected them to be given for good work. But every day he saw men apply for promotions they weren’t totally qualified for and ask for raises, while women were much more likely to wait for the ball no matter what their age or the situation,” Tapia recalls. That’s why some firms are opening their women’s initiatives to women of all ranks and levels of experience. New York based, Freed Maxick, for instance, discovered that ambitious younger women were being turned away from initiative events. Now, women senior staff are welcome.

### Chris Millias, managing partner, OUM, based in San Francisco

**Moment:** “As a staff person, just starting, I would get invited to poker games with partners, and I could see that women didn’t have a chance.”

**Insight:** “Life is unfair. It’s not that you work hard and it all happens. Then I realized that I could change the world that my daughters would enter.”

**Action:** “My world view changed. My partners felt the same way. We determined to be as flexible as we could be in terms of schedules and opportunities. We put women in situations where they are influencers, and that means they are invited into more projects. We want women to see that if they stick around, it’s worth it.”

### Intentionally Inclusive

“Accounting is a profession that was built by men for men,” said Richard J. Caturano, national leader of culture, diversity and inclusion at McGladrey LLP, Boston, and past chair of the American Institute of CPAs. “As a profession we have an unconscious bias towards men in the way that we work and the things we value. We need to be more conscious of this bias so we can find ways to be intentionally inclusive.”

‘Intentionally’ is the operative word, as male leaders at MOVE firms echo Caturano’s point.

Caturano compares inclusion to a gear with three modes – inclusion, neutral and exclusion. “For 98 percent of accounting professionals, no one would ever exclude women on purpose.

Men just don’t always think about consciously including women both in invitation and setting of events,” he said. “While many people don’t think of neutral as a negative, if you park a car facing uphill in neutral then it will roll backward.”

But change for such a core part of a firm has to begin at the top. “It’s more than just making programs for women or hiring more women and minorities. The firm leader has to make a conscious decision to change the attitude of the firm to one of intentional inclusion,” Caturano said. If a firm’s culture is left in neutral, then it will succumb to gravity. And no one wants to find their firm at the bottom of a hill.

Starting a women’s initiative is just that: a start. As reported in the October 2014 edition of the *Harvard Business Review*, evidence is accumulating that diversity initiatives only succeed when they are accompanied by direct responsibility for diversity results. Similarly unconscious biases training needs to be translated to specific practices and coaching to actually change how decisions are made. The same *Harvard Business Review* article cites the power of having pairs of decision makers jointly consider the qualifications and potential of employees and candidates, rather than relying on just one person’s judgment. Such tactics translate the intention of diversity and unconscious bias training into everyday habits that change culture.

## Vital supports for work-life

- 88% of MOVE firms offer telecommuting on a case-by-case basis, and 31% as a formal practice
- But only 16% of managers are trained to manage virtual teams
- 53% of firms offer work-life supports specifically for tax season

Work-life blend is a pressing concern for both women and men. As millennials start to have families and baby boomers increasingly care for aging parents, Gen Xers are dealing with teens. It seems that everybody is vulnerable to direct conflicts of family and work obligations.

MOVE firms offer a spectrum of flexwork (81% as a cultural practice, and 59% with formal flexwork policies. And, 50% of MOVE firms are backing up their policies with training that helps managers effectively and fairly apply them. That’s consistent with the findings of the *2014 National Study of Families and Employers*, by the Families and Work Institute, which found that that 48% of employers (down from 62% in 2008) assess managers’ use of flexwork policies.

But, women and men often take advantage of policies in different ways, which means that firm leaders must be on the alert for assumptions about what types of programs might most benefit various employee populations. For example, an on-site fitness center might appear to be a gender-neutral benefit, but research finds that women feel judged by co-workers for taking time to work out during the day, while men detect no such stigma.

With proliferating expectations of all generations, work-life programs can feel like a moving target. But a new genre of research indicates that these programs pay off, at least for the category of employees for whom such programs were originally designed. Programs that retain working mothers are worth the investment because working moms actually are more productive in the long run, according to no less a source than the Federal Reserve Bank of St. Louis. It found in a recent study that while mothers of preteen children were up to 33% less productive – justifying a scaled workload and alternative career tracks – those same mothers “outperformed women without children at almost every stage of the game.”

\*Need help crafting and telling firm and leader stories? Check out the strategic communication training and coaching services provided by Wilson-Taylor Associates, Inc., which manages the Accounting MOVE Project.



Kositzka, Wicks and Co., based in Alexandria, VA, has nearly achieved perfect pipeline retention, with women comprising 63% of its employees and 55% of its partners and principals. Ten years ago, when it was half its current size of 72, firm leaders went all in on flexible work arrangements in hopes that the practice would retain women. It worked. “Our makeup makes us unique,” says senior manager Connie Hammell. “And now we’re making that a differentiator” as the firm ramps up marketing outreach geared to women-owned businesses.

### **Greg Erickson, tax partner, Lattimore Black Morgan & Cain, based in Brentwood, TN**

**Moment:** “After five out of 25 employees in my office had babies during busy season, I saw firsthand the demands of working parents. One of my employees who was pregnant told me how much daycare was going to cost her and the daycare she wanted had a two year waiting list. My wife stayed at home so I had no idea how much daycare cost. I was shocked to learn that daycare could consume up to 25% of their after-tax paycheck.”

**Insight:** “Childcare is expensive and often claims a high proportion of parents’ take home pay. Getting children into the best and most convenient daycare is often challenging and stressful.”

**Action:** “I called the HR director to see if she was aware how expensive daycare was (as a working mom, she was). I am now trying to figure out solutions, such as onsite daycare for my employees. The regulatory obstacles you have to deal with when trying to address this issue are cost prohibitive, and we have to address that as a society if we really want to make daycare affordable.”

### **Donna M. Erbs, marketing director, Anders CPA, based in St. Louis**

**Moment:** “When my daughter was born in 1987, my boss sat me down and asked if I wanted to work three days a week while keeping my title as marketing director. This type of arrangement was unheard of 27 years ago. I worked very hard for the company because I was grateful for the flexibility.”

**Insight:** “The flexibility meant so much to me and my family. It has become personally important to me to provide this same flexibility to other families.”

**Action:** “I am committed to helping the members of my team balance work and family. Anders works closely with individuals to help them design schedules and career paths that work for personal goals and situations.”

### **Lance Brock, CPA, Mahoney Ulbrich Christiansen & Russ, based in St. Paul**

**Moment:** “All three of my kids were born during busy season. Since my wife works full-time, I quickly experienced the challenges of a two parenting working family. I also saw our current managing partner move through the ranks while working a reduced schedule for many years during the non-busy season.”

**Insight:** “I realized that there is more to life than working 60 hours a week as well as there is more involved in raising kids than I thought. I also saw that there is more than one career path and that the traditional work model of working 50 to 60 hours a week is not the only way. One size does not fit all employees. Each employee has different needs and should be able to have a career path that works for them. Additionally, with more women rising to leadership, the traditional male employee has changed and males are using flexibility as well.”



**Action:** “Now I work with employees to create individual career plans and schedules.”

MOVE firm best practices for providing vital support for work-life include:

- Consider hiring employees from day one with a reduced schedule. By actively recruiting professionals looking for a flexible environment, you are giving yourself the largest pool possible to find the most qualified person for your needs. At Atlanta-based Windham Brannon, P.C, a number of employees are hired with a flexible schedule. Kim Hensarling, director of talent & human resources, said that the firm was recently able to hire a highly talented CPA from another firm because of the ability to start off with a 75 percent schedule.
- Recommend optimal technology and model working remotely from the top down. Many MOVE firms cited technology as a barrier to remote access, either employees not having adequate access to be efficient or IT departments being reluctant to provide tools and support. A partner at Lattimore Black Morgan & Cain worked with the IT director to determine the ideal equipment for remote access and the firm handles ordering the optimal hardware/software for the employee while the employee pays for the equipment. “Working with Internal Technology to ensure employees have technology in place that supports efficiency and reduces frustration has been key in LBMC’s success in the area of remote access,” said Jessica Utley, human resource director at Lattimore Black Morgan & Cain.
- Encourage partners to be transparent about working remotely, showing the way. If employees view that there is a career limiting stigma to working remotely or having a flexible schedule, then they will of course be reluctant to use the option. “We reminded some of our partners who thought you had to be at your desk to be productive that they often were out of the office with clients and that they were actively working during that period,” said Utley. “As our partners began to work remotely and maintain efficiency, employees began to see it as an accepted practice.”
- Ask every employee how many hours he or she wants to work. Every May, managers at St. Paul-based Mahoney Ulbrich Christiansen & Russ ask employees to determine the number of hours they want to work as part of the formal compensation process. This reduces the stigma of asking for a reduced schedule because everyone is asked the same questions. Employees can customize the exact number and schedule of the hours they want to work. “People pick very personalized numbers based on daycare schedules, commuting times and spouses work schedule,” said Bonnie Russ.

## **E**ntrepreneurship and Business Development

The most effective women’s initiatives integrate training with business development opportunities, said Melissa McClenaghan Martin, president, M3 Strategic Alliances, a New York women’s business development consultancy. Closely tracking results is essential, she adds. “If you don’t track metrics, you help individual women, but you aren’t helping women in your firm overall, which builds the business case,” she said.

- 47% of MOVE firms have marketing programs related to local entrepreneurship
- 56% of MOVE firms leverage alumni networks as a ‘talent halo’

- 19% of MOVE firms offer a proven track for employees to transition to supplier or contractor status

The most effective women's initiatives integrate training with the creation of strategic business development opportunities, said Melissa McClenaghan Martin, president, M3 Strategic Alliances, a New York-based consultancy that specializes in business development programs for women's initiatives at professional services firms. "You must track business development metrics if you want to build the business case for your women's initiative – this includes tracking business won, opportunities created and other marketing achievements of participating women," she said.

"By coupling training with the creation of strategic business development opportunities, you give participants opportunities to practice skills learned while pursuing conversion-oriented relationships," Martin explains. "Firms need to move beyond women's wine tastings, client events and CPEs if they want real results," she adds. "Firms could achieve exponential gains through their women's initiatives, but instead, too many settle for incremental gains, content with providing one-off trainings or typical 'women's' events."

Early, consistent business development skills training addresses several issues; It helps women gain confidence and competence as they network with peers and capture some early wins – and that helps them understand the expectations for becoming partner. That's the philosophy that drives MCM, based in Louisville. Thirty nine percent of its partners are women, but MCM's WIN, or Women's Inspirational Network, fosters internal networking among women that helps them as they enter into its formal business development pipeline, said Beth Geiser, director of practice growth. The initiative is expanding at all three MCM offices, opening opportunities for mentoring and sponsorship firmwide.

### **Bonnie Russ, Partner, Mahoney Ulbrich Christiansen & Russ, based in St. Paul**



**Moment:** During succession planning to prepare for upcoming retirements, partners at Mahoney Ulbrich Christiansen & Russ realized that the majority of the staff lacked the business development and entrepreneurial skills needed for the firm to continue to succeed.



**Insight:** People who start accounting firms or join early typically have an entrepreneurial spirit. However, people who work for established firms are not typically entrepreneurs and do not have those skills or instincts that come naturally to others. Founders often don't realize that these skills are not second nature to everyone.



**Action:** "We need to show our employees, especially top performers, how to run a business and be entrepreneurs. The firm started a new coaching program where each partner is responsible for mentoring specific senior managers and is accountable for the manager reaching specific goals."

### **Dollars from Doughnuts**

A \$500 1040 client and a \$20,000 new piece of business hardly seem equivalent.

But for a young professional, the former is an initial step in business development that may culminate in the latter years down the road.

In 2006, Anders marketing director Donna Erbs designed the Points Value System (PVS) for each career level on a sliding scale to reward people on the effort that they put on their business development efforts. The system awards points for all types of business development activities, including taking a college contact out to drinks, attending a networking event, handing out one's

business card, and serving on a community board, right up to winning new business. She then took her advertising budget and created an expense account for every employee to use for business development, ranging from \$450 for associates to \$1800 at higher levels.

"You have to get a couple wins at the beginning of your career," said Erbs. "You don't just bring in new business without practice. People don't just wake up and have the skills to be a partner or even a manager. You have to start by bringing donuts to a potential client." Once the associates move up the career ladder, basic networking tasks are expected so points are only given for more advanced tasks and results to represent the increased expectations of higher level employees. The goal of the program is to bring in any new engagement, any type, any size, any dollar amount.

The firm's investment paid off. In 2009, six percent of new business came from non-partner employees, but now 21 percent of new business comes from staff. Erbs said that the ROI on the advertising budget has been greater than any media advertisement would have netted, plus the employees have learned skills that benefit both themselves and the firm. Anders is in the process of rolling out a "graduate" level of the PVS for supervisors, managers and principals who have been using the PVS their whole careers and are now ready to concentrate on growing in more specific business development areas.

### **Taught and Caught**

For many rising accountants, business development is a skill that must be taught. Here are additional winning ideas for teaching and encouraging business development skills:

**Make it easy for clients and potential clients to see what's happening with your women's initiative.** Give the initiative a unique social media hashtag, such as the #CRWomenCAN hashtag that is used for WomenCAN related posts on CohnReznick's social media accounts.

**Hire a business development manager who also coaches CPAs at all levels.** Johanson & Yau recruited a business development manager whose focus is creating new business opportunities as well as coaching employees at all levels to build business development skills. By including newer staff on calls with him and helping employees find opportunities to become active in the business community, he provides strategic situations that build skills from the ground up.

**Use external personalized coaching for partner track candidates.** Hood & Strong, based in San Jose, Calif., hired an external coach for a senior manager who had partner qualities to help her gain business development skills. The coaching combined with expanded client responsibilities gave her the skills she needed and she was named partner earlier this year. By using external coaching on a case-by-case basis, Hood & Strong can select the coach specializing in the areas and skills the employees needs to excel.

**Meet monthly with young staff to help them assess what type of clients they'd like to work with and detect how they might develop relationships with those clients from their current peer network.**

—Lurie Besikof Lapidus & Co., Minneapolis

**Offer a Lead Generation Incentive Program.** In 2014, Lattimore Black Morgan & Cain paid employees over \$65,000 in bonuses through its Lead Generation program, which encourages all employees to keep on the lookout for potential business. Both men and women have commented that the program showed them that business development often stems from existing relationships, rather than intimidating cold calls.

When Baker Tilly launched an internal newsletter to increase employee awareness of GROW, its women's initiative, the committee began using analytics to determine what type of content interests employees most, explained Kimberly S. Herlitzka.

Using insight gained from the open and click-through rates of the newsletter articles, the GROW committee can evaluate interest in the content and tailor the material to what resonates with employees: editorials from firm leaders, profiles of role models from across the firm; information on upcoming GROW events in the firm's offices; and links to additional resources.

All employers strive to advance women. Public accounting firms with innovative programs and metrics to match can deepen trust and relationships with clients by sharing both process and results. "I didn't realize how important WomenCAN was until we were in the model and doing it," said Sharon Sullivan, a director with CohnReznick. "As accountants, we are sometimes introverted. We don't usually talk about our successes. You'd consider that bragging. But through WomenCAN, we can make others aware of your contributions. Personally, I wouldn't have made that leap unless I was part of this program and learning how to bring the women's group to other people."●

## Methodology

The 2015 Accounting MOVE Project results are based on surveys and interviews with 47 firms that employ a total of 21,664 employees. Research was conducted from November 2014 through March 2015 by the Wilson-Taylor Associates team. The Accounting MOVE Project is possible with the invaluable guidance and sponsorship of founding sponsor Moss Adams and national sponsor CohnReznick.

Firms provided supplemental data and materials explaining their programs intended to advance women. Interviews were conducted with firm partners, human resources directors, and women managers, accounting academics and consultants, and with women at all stages of their careers in public accounting.

The MOVE methodology is unique in that it indexes the proportion of women in the leadership pipeline taught compared to the proportion of women employees. For example, if women comprised 50% of all employees, and women also comprised 50% of all managers, women would index at 1.00 for managers. But, if women comprised 40% of the senior executives at this fictitious workplace, women would index at .80 — that is, women senior executives would be under-represented by 20 points, compared to the proportion of women at this workplace overall.

The MOVE methodology provides an apples-to-apples comparison of the status of women across diverse industries, employer type (public or private), employer size, and other factors that might otherwise obscure how well women actually fare across the nation.●

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Strategic communication firm **Wilson-Taylor Associates, Inc.**, has been designing and managing national research projects that measure the progress of women in the workplace since 1998. Its methodology pivots on factors proven to remove barriers so that women can fully participate in driving business results. Led by veteran business journalist Joanne Cleaver, its current and past clients include Women in Cable Telecommunications, the Women's Transportation Seminar, the Alliance for Workplace Excellence, SitterCity, Ebyline.com, and many others. Please see Wilson-Taylor's portfolio of work at [www.wilson-taylorassoc.com](http://www.wilson-taylorassoc.com).

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