



# 2018 Accounting MOVE Project Report

*Expanded Vision, Rising Results*

Experience and Evolving Expectations Propel Pipeline Progress



Accounting & Financial Women's Alliance  
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# Advancing the Next Generation of Women Calls for a New Playbook

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Good intentions and respectable results defined the first generation of women's initiatives. But if good intentions defined success, women would compose more than 24% of partners and professionals in the public accounting profession. Good ideas for advancing women abound, and the profession has no shortage of ideas. At our firms—Moss Adams and CohnReznick—good ideas, put into practice, are steadily accelerating the women in our respective partnership pipelines.

But change is not happening as quickly and uniformly as we wish it would. As we examine our wins and disappointments, we realize that underlying obstacles prevent women in our firms from achieving their own professional goals, and thus, collectively, from driving our firms' results.

No matter how good our ideas and programs are, it's a constant effort to build on them. There's no automatic pilot. Momentum doesn't seem to transition to cruising altitude. For every step forward, there seems to be a step not back, but sideways. New factors emerge that make it harder than it seems it should be to achieve our goals of gender equity.

The problem isn't *starting* change. The problem is making change *stick*.

What does "making it stick" even mean?

**The problem lies outside the spreadsheet. It is in how we define success. It's not about what works for us as established leaders. It's about what is and what will work for emerging leaders, especially women and diverse staff who each own a very different definition of life and professional success.**

It means delving into the often-muddled arena of assumptions about societal norms, personality traits, personal experience, background, and circumstances. All of this exists in shades of gray, and none of it fits easily with the process-driven technical skills that attracted many CPAs to the profession.

It's easy to plot an initiative on a spreadsheet. Programs, schedules, topics, event planning, and attendance are all quantifiable aspects of women's initiatives. They are all squarely within the CPA culture sweet spot. Maybe that's why CPA firms were among the first to launch initiatives, especially for working parents. Twenty years ago, the issues appeared to be clear-cut: resolve direct work-life conflicts and voila! Women would stay in the leadership pipeline.

Many of those issues have been resolved, partly by firm practice, partly by technology, and partly thanks to evolving employee expectations and skills. But flexible work practices, as helpful as they are, aren't a panacea.

The problem lies outside the spreadsheet. It is in how we define success. It's not about what works for us as established leaders. It's about what is working and what will work for emerging leaders, especially women and diverse staff who own very different definitions of life and professional success. When the proportion of women drops by 50% from the senior manager level to the partner/principal level, what works for firm leaders now—and what has worked for them over the course of their careers—is not working for those in the

partnership pipeline.

Leadership from the top is important, and our firms believe the advancement of women is a business imperative. Our programs—Forum W at Moss Adams, and WomenCAN at CohnReznick—have been instrumental in our progress.

But we are also learning that while the grand gesture gets attention, it is the daily effort that makes it real to individuals.

Middle managers chronically overestimate the efforts needed to adopt new processes and underestimate the impact of those new processes, according to ongoing research by management professors at Harvard, Stanford and MIT. In an analysis by McKinsey, “Democratizing Diversity,” researchers explained how real change took root when one employer used employee groups every quarter to discuss and resolve ground-level barriers to productivity.

**There needs to be an organized, firmwide effort to sustain momentum. This includes creating accountability and measuring progress through metrics and scorecards and transparency through its annual report. By establishing goals and sharing data, Moss Adams paints a picture of how everyone in the organization can have an impact.**

What does that look like at CPA firms?

At Moss Adams, men and women leaders at all levels championed a collaborative, long-term cultural shift. Forum W was established 10 years ago. The firm knows that creating cultural change doesn’t happen overnight, and it’s not all about developing programs and supporting activities. There needs to be an organized, firmwide effort to sustain momentum. This includes creating accountability and measuring progress through metrics and scorecards and transparency through its annual report. By establishing goals and sharing data, Moss Adams paints a picture of how everyone in the organization can have an impact. Leaders have articulated their expectations and provided the resources to act on them as part of the firm’s culture.

For years, CohnReznick conducted an annual pay equity analysis by gender, and now includes analysis by minority status. Last year, it took its approach to equity in compensation a step further, by proactively eliminating salary history from employment applications and background checks. The decision to adopt this as a firmwide policy—rather than a compliance exercise in the few states where it’s required—is an example of the firm’s commitment to pay equity in action.

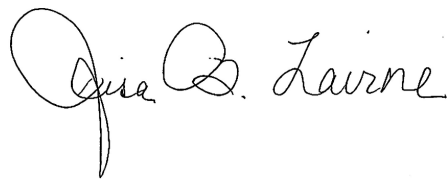
At one firm that participates in the Accounting MOVE Project, seeding culture change takes the form of rotating high-profile roles for internal meetings. This practice is meant to minimize the default expectation that a white male will set the agenda and determine the group’s next steps. At another, it’s about listening longer and more deeply about the assumptions that rising staff have about what it means to be a leaders and how it looks to wield authority. Partners say that it’s about “thinking out loud” so that their decision processes are open to “interrupters” that can shift them from their habits—and their assumptions.

Including women and diverse staff will never be a “set it and forget it” enterprise. Even the messaging must constantly evolve. The very messaging intended to convey diversity and inclusion sounds different to different people, according to researchers at Northwestern’s Kellogg School of Management and MIT’s Sloan School of Management. Women tend to value messages that “value their employees’ different experiences, perspectives, and unique strengths. However, African-American women and men...tend to respond best to messages about equality and fairness, and the importance of competence irrespective of differences.”

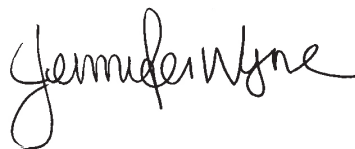
And our profession must rethink how it defines and discusses “merit,” a term that sounds objective, but is

far from it. “Merit” becomes subjective as soon as a potential leader is evaluated on the basis of anything but technical skills—by definition, becoming a judgment call. It’s time to rethink how we assess not just results, but also the skills and determination someone applied to achieve those results. For example, one Accounting MOVE Project firm advanced an apparently shy woman to partnership. Despite her early wins with business development, the executive team thought it was taking a chance on her. But their apprehension turned to astonishment when she took the promotion as a vote of confidence. She surprised them by finding her voice—and by using it to win new clients and a sought-after mentor.

Now is the time to redistribute that power so that today’s young managers have the authority to make changes that will retain even younger staff. They are the ones who will make it stick, and the ones who will stick with it themselves.



Risa Lavine  
*Principal, Chief of Staff, CohnReznick  
LLP*



Jennifer Wyne  
*Executive Director of Human Resources,  
Moss Adams LLP*

## All In

### Firms Refresh Strategies for Women’s Advancement While Expanding their Diversity and Inclusion Spectrum

How can diversity and inclusion (D&I) initiatives incorporate, but not eclipse, firms’ ongoing commitments to advancing women?

At first blush, it seems self-evident that the two efforts are complementary. But as D&I rapidly emerges as a top priority, some firms struggle to keep a clear focus on advancing women ... and some longtime advocates fear that women’s initiatives will be overshadowed when brought under the “big umbrella” of D&I efforts. Firms must take care not to lose the unique opportunities to cultivate women in the process even as they apply valuable lessons learned by women’s initiatives to accelerate D&I results.

The contentious national discussion about advancing women in the workplace has sparked soul-searching at many CPA firms. Firms that offered early women’s initiatives—Deloitte’s was founded in 1993—share an existential challenge with firms just now framing their first diversity initiatives: has the business case for advancing women lost its compelling edge? Should firms try another strategy, with progress seemingly so slow—where women now make up 24% of partners as reported in the 2018 Accounting MOVE Project, compared to 17% in 2010, when the MOVE report debuted?

The question is personal for women who have long advocated for initiatives, training, accountability, and greater appreciation for how women can drive firm growth. They are afraid that women will be crowded off the stage they have helped build.

Women still represent the greatest “return on initiative” because women are 48% of accounting graduates, according to the AICPA, but only 24% of partners and principals. The Accounting MOVE Project finds that,

year over year, the profession loses half of its women in the partnership pipeline. The profession attracts women, but doesn't retain them. (Meanwhile, the profession faces a different challenge to attract and retain minorities; see the 2017 CPA Firm Diversity and Inclusion Report sponsored by Xero, based on Accounting MOVE Project results, for diversity statistics and analysis).

Leading firms are finding fresh ways to both renew their concentration on developing women and to transfer knowledge to growing D&I initiatives. The Accounting MOVE Project report outlines how some firms are accelerating both new D&I initiatives and results from ongoing women's initiatives.

Firms making consistent progress share this priority: they align firm values and programs so that all managers are held accountable for enacting the vision that top leaders outline. It's better to have fewer, consistently adopted efforts than to make sweeping promises that mid-level managers dismiss. Lofty statements about values and goals do not automatically translate to change. Talk, after all, is cheap.

"Name a company that doesn't have a list of core values," says Jacqui Wiggins, chief of staff for Baker Tilly/Chicago. "We don't think of diversity and inclusion as a standalone program. We do think of it as a lens that makes everything better at our firm. It informs our growth strategy, our specialization strategy, and our people strategy. When we do it right, that makes it easy to talk about it internally and externally."

With gender equity at center stage for nearly every industry, public accounting has a chance to join the conversation with authority and experience. The profession is far from perfect—a 50/50 gender ratio of partners probably won't be a reality for years, if current trends continue—but it's the process, and shared values that, in the meantime, build credibility.

Here is how innovative firms are putting these insights into action.

### **Add, don't divide.**

Some firms believe they don't need any initiatives that focus specifically on women because their cultures organically produce high proportions of women partners. OUM/San Francisco has held that philosophy in the past. But over the last year, its leaders realized that it might be time for a focused effort.

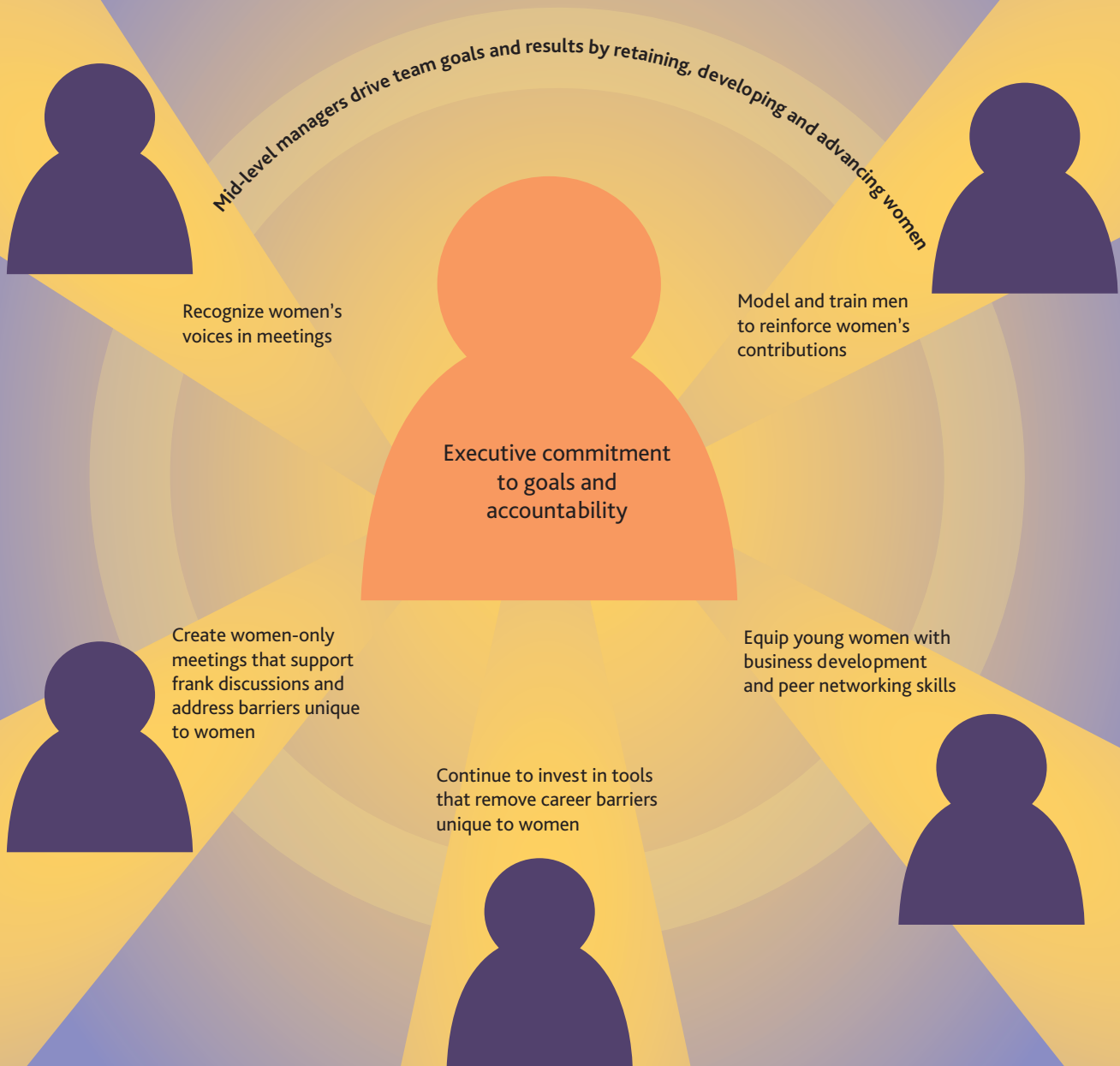
Awareness and commitment were big motivators for OUM. "We realized that not everyone was getting the message that there were many different ways to accomplish their career goals. We had a lot of support systems within the firm that people didn't know about," says Doug Pallotta, assurance & advisory partner at OUM.

By formalizing the programs, OUM injected another level of accountability and buy-in from the top of the firm that simply cannot occur with informal programs. "It's a whole culture shift. You might have one program here and another over there. But when you start formalizing a women's initiative, it creates an entire culture around flexibility and creating advancement opportunities that meet everyone's needs," says Pallotta. "Even though we only started the initiative a few months ago, you can feel the change and see the excitement. I think it has really shown that there is more than one way for you to achieve your goals."

The goal of OUM's Women's Initiative Network (WIN) initiative is twofold: to inspire and to provide specific training opportunities. The firm opened the WIN launch event to both men and women because it felt the issue was important to all employees. Wendy Weiss, tax partner at OUM, says that the organizers are getting as personal as possible and sharing their own stories. After the launch, the biggest feedback the organizers received was how appreciative people were that partners shared their stories.

# Core Strength

*Inclusion starts at the top, but mid-level managers make it work  
– and deliver on the promise of programs*



Sources: Bain, Charting the course, Getting women to the top; AICPA 2017 Trends in Accounting Graduates; Harvard Business Review, "Objective Performance Metrics are Not Enough to Overcome Gender Bias Disagreements; McKinsey, Why Diversity Matters; Accounting MOVE Project 2018; Academy of Management Journal

Although 56% of Bland's employees are women, the firm wanted to improve communication across gender and generational lines, so that was a primary goal of its new women's initiative. "One employee came up with the idea to start the program and we quickly realized that there was a lot of interest," says Amanda Pontow, a shareholder at Bland & Associates. "Our goal with the initiative is to promote leadership opportunities for women and to talk about the common issues that women are having at the firm relating to work-life balance and supervision of the opposite sex."

BPM/San Francisco invited everyone to its first women's leadership summit, scheduled for spring 2018. "We include men and women," says Beth Baldwin, chief people officer. "That reinforces the message that it's a firmwide win."

At MCM CPAs & Advisors LLP/Louisville, Ky., where women comprise 38.3% of partners, the women's initiative has expanded to new markets and now invites younger women. Even as MCM hosts executive women's networking groups in each of its six markets, it is also planning its first all-firm women's conference, says Kim Judy, director of human resources. MCM's reputation and authenticity are key factors to its accelerating regional reputation as a force for working women in its hometown of Louisville, Ky., and beyond. As the firm's partners are increasingly invited to join the top echelon of women's executive groups, "Doors are opening for us that we couldn't have imagined," says Judy.

### **Proceed with caution when opening innovations crafted for women to all employees.**

"As we've highlighted the success of programs focused on women, we've had conversations where some men have gone to male leaders asking why they can't participate in these programs," says Julie Cummings, chief human resources officer and managing director with BKD/Springfield, Mo.

Numerous firms are wrestling with the same dilemma. The question immediately invokes essential issues of equity: if it's good enough for women, why isn't it good enough for men, too? But the real question is, why weren't ongoing firm programs working for women, when, as partner gender statistics indicate, those programs have been effective for men? Why don't men think they are getting what they need from existing development programs that were always available to them?

It is a delicate conversation that gets easier as all firm leaders explain the rationale for women's initiatives. In the process, leaders can learn more from men about gaps in firm leadership development training programs, and can work on improving both women's programs and overall training. "The leader has responded, 'I've been your sponsor all along. But your female peer hasn't had these opportunities, and we needed to change that,'" says Cummings. "We are changing these perceptions one conversation at a time."

Other firms have found that as their women's initiatives come into sharper focus, they gain insight into ways to improve leadership development for all employees and for millennials.

MCM found that its "Life Coach" program—initially intended to help women with work-life conflicts—was so effective that it was clear that male managers could benefit from it, too. The program's mission was broadened to include any mid-level employee who could benefit from an outside perspective about progressing personally and professionally. The program's title changed, accordingly, to "Clarity Coach." But at the same time, MCM doubled down with its women's initiative, improving programs. This year, for the first time, MCM will host a firmwide women's summit.

In early 2017, Lurie/Minneapolis, launched an Ambassador program to strengthen the skills of young managers who were making critical career decisions, especially regarding partnership. One unexpected insight, says chief operating officer Kimpa Moss, was that millennials quickly started cross-training each other about how the firm works, how to better manage, and how to win new

clients. “That was an ‘a-ha’ moment,” says Moss. Lurie quickly incorporated the ability to develop peer relationships as a discrete career skill and recognized that informal networking was a key dynamic in the success of the Ambassador program.

The more transparent the process of advancing women, the greater the appreciation of the firm’s explicit advocacy for women, says Melissa Johnson, a senior manager with Rehmann/Troy, Mich. “Even the cultural aspects, like the prevalence of golf, can cause a divide between men and women,” she says. “Men can go network in a relaxed environment, and that’s not always available to women. In a lot of cases, men aren’t aware that they are putting up barriers,” she adds, citing the Michigan culture of male bonding in sports bars and deer blinds. “The Women’s Initiative Network provides opportunities for networking and growth that are more comfortable for all involved.”

### **Use metrics and measurements as milestones, not destinations.**

Plante Moran/Southfield, Mich. has been steadily deepening its women’s initiative and related programs, says partner Sue Perlin. This year, the firm added an all-firm women’s conference. “It’s powerful to see the numbers—the women all in one room,” says Perlin. It also is tracking its recruiting, retention, and advancement progress ever more incrementally. The more detailed the view, the greater the insight into why women choose accounting as a career and why they stick with public accounting.

“We’ll probably always need a women’s initiative,” says Sandra Shecter, a principal who heads Rehmann’s accounting, consulting and tax department. “Half our staff are women and a third of our senior leadership are women. Sometimes, men inside the firm wonder why we have a women’s initiative. But why is it even a goal to get to the point where there’s no need for a women’s initiative? Even if we get to 50/50 ownership, there will still be inherent differences between how women and men experience work. There will always be barriers.”

### **Be aware of two roles that women’s initiatives often take in catalyzing firm-wide change: raising awareness and accountability for cultivating new talent in new ways and, separately, validating new tactics and logistics for how to launch and run an initiative.**

Women’s initiatives are coming full circle at some firms. The early programs that simply featured sharing career stories are enjoying a healthy resurgence.

“Some people have trouble voicing the struggles they are having, or even their successes. By having a women’s network, it gives people a voice and helps give people hope that they can reach their goals,” says Wendy Weiss, tax partner at OUM. “We want to show through WIN that there are a lot of ways to make yourself extremely valuable, and a lot of different ways to make it to the partner level.”

When Neha Patel, a partner with Weaver/Fort Worth, Texas, was asked to lead Inspire, the firm’s women’s initiative, she aimed to focus the program’s strategy on sharing experiences and educating both women and men throughout the firm. New technologies had profoundly changed how and why women at Weaver used virtual work and flexible schedules.

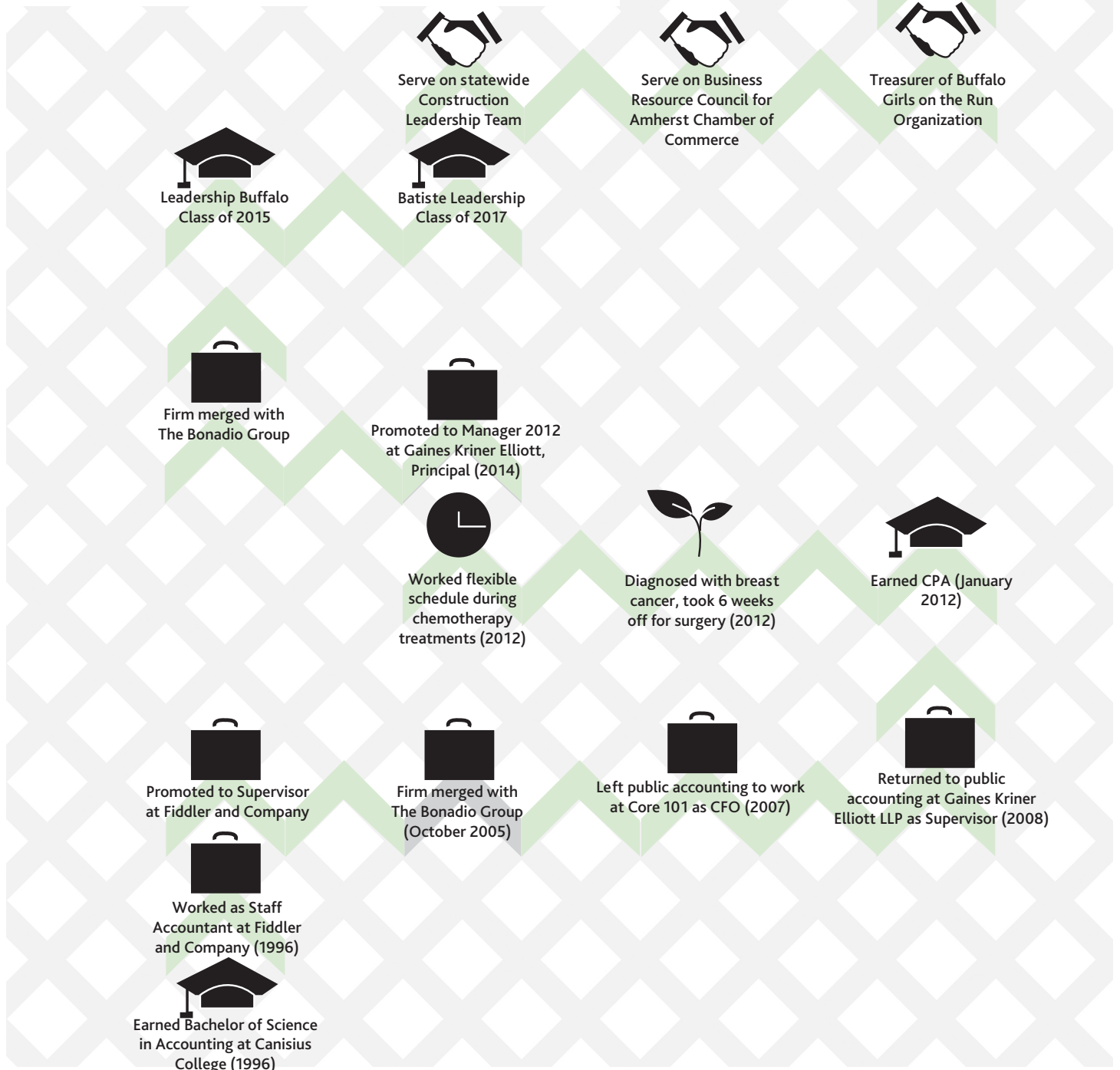
Patel sends a quarterly email message to all employees focused on a theme—the most recent being courage. “I think it’s important that everyone hear the message, not just women. I have had many male leaders advocate for me or serve as a mentor throughout my career. By sharing insights with everyone, men can better understand the value of their part in advocating for employees and retaining talent,” says Patel.

In an era of multidimensional peer sharing, young women crave personal stories for both career

# Today's Career Paths Go Over and Up

The career path at accounting and consulting firms is no longer a linear ladder. Lateral developmental moves, short interruptions for self-care and caregiving, and career-enhancing community service all build qualifications for partnership.

This lattice illustrates the career of **Lisa Palladino**, a partner with **The Bonadio Group**.



management strategies and affirmation from senior leaders, managers, and, increasingly, peers. These tactics are proving valuable at MOVE firms that are redoubling their efforts to help women connect across generational and functional lines.

- Structure initiatives with templates, as do both Moss Adams and CohnReznick, that are customized by each office to drive its talent and growth goals. Each office generates and receives reports that document activity and results for programs, and, separately, retention and advancement of women. This structure relies on programs developed by a dedicated women's initiative staff in human resources who work in close collaboration with "champions" at each office.
- Showcase different career paths—as Marcum LLP/New York, does at its women's events—so that younger women can see the trajectory of those who take advantage of the firm's part-time and re-hire programs.
- Invite speakers with unique paths in other fields to share their stories. You may likely get new ideas for your firm as well and bring up new topic points.
- Evolve messaging about the value of the initiative to everyone at the firm and for all women. It is common for a few women of any age to privately tell leaders that they do not want to be labeled as needing remedial help through a special program. When this arises at Plante Moran/Southfield, Mich., leaders put the program in the context of its firmwide win, says partner Sue Perlin. Her ready response: "Everything we do is meant to supplement everything you're already doing in your particular practice area. We are adding developmental opportunities for you to choose from, the things that you think will help you in your journey. It's different for each person."
- Create more focused programming instead of large events that try to appeal to all women. LBMC/Brentwood, Tenn., now offers programs based on focused themes that are more relevant to the women participating. Instead of focusing on how many people attend, the firm defines success by the results of the programs.
- Plan discussion-based programming. Some firms use book clubs to spark discussions and reserve meeting space for personal discussions.
- Showcase different lifestyles and backgrounds. At the WIN launch, OUM showcased a partner with children, a partner without children, and a partner caring for aging parents.
- Include top-level management and men. Rehmann's WIN council includes two men among its eight members, as well as the firm's COO, Stacie Kwaiser, who advises management and human resources staff on "where the roadblocks are," says principal Sandy Shecter.

### **Align firm values and programs so that all managers are held accountable for enacting the vision outlined by top leaders.**

Tell your own story, lest others interpret and tell it for you. Moss Adams/Seattle, launched its Forum W women's initiative in 2008 and has released—for nearly that long—a public annual report that highlights what it's learning, its goals, and its progress towards achieving those goals. (See the [latest Forum W report](#).) The report—along with a parallel report about the firm's newer diversity initiatives—is part of its core collateral, says Piper Turner, director of marketing.

At select firms, programs that offer partnership tracks can be formal—and sometimes not. Brown Smith Wallace uses a three-year strategy to assist employees with their career goals. The strategy allows for employees to identify the type of work they like best, the type of feedback they prefer, and where they see themselves at the end of that three-year track. Employees work with an assigned performance manager to craft a personalized, mentored career ladder, and it's particularly helpful for those who otherwise might have been intimidated with such a process.

The silver lining to the roiling debate about gender roles in the workplace is that hard conversations are finally being held. Firm mission statements are relevant—even compelling—when employees take them literally. While the debate continues nationally, many CPA firms are finding new ways to collaborate across gender lines. Employers, women, and stakeholders are crafting new definitions of success and new avenues to achieve success together.

## 2018 Accounting MOVE Project Demographic Results

Public Accounting Report						
2018 MOVE Project Metrics						
Women Make Steady Progress on Management Committees						
Though progress is incremental, women have achieved a major milestone in senior leadership at CPA firms: 25% of management committee members. Meanwhile, the progress of women is incremental, with recent gains holding steady.						
All MOVE Accounting and Consulting Firms						
Women Employees and Executives as a Proportion of ALL Employees and Executives	2018 (%)	2017 (%)	2016 (%)	2015 (%)	2014 (%)	2013 (%)
Women Partners and Principals	24	24	23	22	19	19
Women on Management Committees	25	24	21	23	19	20
Women Directors	47	47	46	30	41	43
Women Senior Managers	46	47	47	47	44	44
Women Managers	50	50	49	50	51	51
Women Supervisors/Senior Staff	50	50	49	52	48	48
Women Associates	51	49	52	52	48	53
Women New Hires	50	51	50	51	48	50
Women Full-Time U.S. Employees	51	51	51	51	51	51
Based on surveys and interviews completed by 45 CPA firms in the last quarter of 2017 and first quarter of 2018. Please see the Methodology section for a full explanation of how the Accounting MOVE Project gathers and analyzes data.						

# 2018 Accounting MOVE Project

## Qualitative Highlights

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## oney: Pay equity policies and practices

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- **38% of participating firms review pay equity by race and gender.**
- **56% of participating firms review pay equity by department.**
- **47% of participating firms review pay equity by region/office.**

Pay equity—a topic seemingly cemented into popular headlines—is a priority. Firms are rapidly adopting reporting tools that enable them to analyze pay patterns by race, gender, department, region, and office.

- Clark Nuber/Bellevue, Wash., has expanded its holistic approach to pay communication by sending compensation letters to employees' homes, supplemented by one-on-one discussions with those who are new, newly promoted, any employees who want to meet, and top performers. Pay and performance are more closely linked as the firm has replaced annual performance reviews with monthly feedback meetings. Ongoing conversations give employees more opportunities to emphasize accomplishments as they happen, and have resulted in “more employees asking about promotions,” says chief human resources officer Tracy White.
- For years, CohnReznick has conducted an annual pay equity analysis by gender, and now includes analysis by minority status. In 2017, it took its approach to equity in compensation a step further by proactively eliminating salary history from employment applications and background checks. The decision to adopt this as a firmwide policy—rather than a compliance exercise in the few states where it is required—is an example of the firm's commitment to pay equity in action.
- Morrison, Brown, Argiz & Farra, LLC/Miami, recently began using PayScale's compensation software solution to ensure pay equity for all employees. By using PayScale's real-time salary database, MBAF can track and analyze its compensation strategy. The crowd-sourced data gives the firm immediate visibility into the market and a comprehensive perspective on compensation. MBAF can now quickly and easily conduct ongoing race and pay equity analysis.

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## pportunities for advancement

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- **78% of firms offer formal performance coaching.**
- **38% of firms ensure rising women are assigned client-facing roles.**
- **44% of firms have formal succession plans in place.**

As programs proliferate, some firms have taken a step back to rethink how they identify talent, forecast needs, and align all that with retention and development. “We are at a crossroads,” says Pam Schneider, talent and culture partner for Wipfli LLP/Milwaukee. “We have to develop talent to continue the legacy of the many partners retiring in the next five to eight years. That alone is a business reason to do things differently and to set people up for success. That means we have to communicate differently about what it means to become a

partner.” One result: senior managers and directors have been invited to the annual leadership summit, which used to be open only to partners. The rising leaders have a breakout session with senior leaders about navigating the final steps to partnership and contribute toward the development of future strategic priorities of the organization. Wipfli also invested in practice and growth coaches who support associates in their professional development and career success. Next, says Schneider: opening new conversations about compensation, career paths, and career growth along with increased transparency about how the three are linked.

- Becky Phillips oversees the WIN (Women’s Inspirational Network) initiative at MCM and is the director for its not-for-profit services team. As MCM digs deeper into the underlying reasons why women stay—or don’t—, she believes that succession planning opens conversations about new career paths, such as part-time partnership. She believes such options need to come into play early in women’s careers to set their expectations, not be used as late efforts to retain women.
- Seamless virtual work is proving to be a powerful tool for recruiting and hiring remote staff at Clark Nuber, says Karen Ledbetter, a shareholder in the audit and assurance group.
- To give leadership opportunities to as many women as possible, Women of MBAF, the women’s initiative at Morrison, Brown, Argiz & Farra, has a board of directors of 13 women ranging from staff to partner. A different board member organizes each event start to finish to gain confidence and skills needed to grow their career. “In the board room, everyone is the same, regardless of their level in the firm. Everyone has their own opinion,” says Marta Alfonso, principal, litigation and valuation division. “While planning our events, I have seen so many women gain the confidence they need to grow their careers.”
- One member of the firm’s administrative staff was asked to introduce a sponsor at a large event of 400 people. “At first, she was unsure of her abilities, but she wrote the introduction herself and did a great job. She is now one of the board members of the Women of MBAF and was promoted to scheduler of the tax department,” says Alfonso. “Because she got an opportunity and gained confidence, she changed the course of her career.”

## Hire Earlier, Retain Longer: the New ROI of Internships

As with most firms, Kerkering, Barberio & Co./Sarasota, Fla., is looking hard for experienced recruits. One solution: Kerkering started an intern program to focus on growing its own employees. KB had 13 interns for the 2018 tax season and six of them were hired full time last year.

“We are having success with focusing on hiring ‘green’ employees and training them up within our firm,” says Crystal Riganati, human resources manager at Kerkering. “When we do need an experienced hire, our experience coordinator (recruiter) is able to help with that as well and we no longer have to pay a fee to an external recruiter.”

## Designing Authentic Leadership

Through firmwide surveys, leaders at Weaver received comments and ideas about improving the culture as a whole. Since culture often influences opportunity, Weaver established a culture committee that includes C-suite leadership and leaders from marketing, human resources and employee development, and diversity programs. The chair of the culture committee was selected because his practice had the highest ratings on internal surveys, and the firm wanted a champion who could lead with authenticity.

Over the past three years, the committee has worked on numerous initiatives to enhance the culture and help make Weaver an even better place to work overall. It has created more transparency throughout the firm, revamped the mentoring program, provided additional training, and delivered numerous other programs and initiatives. The committee also works to enhance existing policies related to work environment, dress code

and parental leave, to name a few. For example, the committee launched a career planning guide and model that showed the skills and competencies needed at each level.

“We can now use this guide and other resources when having discussions around progression and performance with employees, so everyone knows exactly what is expected to move up,” says Neha Patel, a partner.

## Part-time Partners for All Seasons of Life

Many MOVE firms have started offering part-time partnership tracks, while other firms, such as Raffa/Washington, D.C., have offered alternative career options for years. It’s often young mothers who come to mind when part-time partnership is discussed, but this option can help firms retain women at all stages of life.

In 2011, , a partner at Raffa, was on the partner track working on managed accounting services. She was having serious talks with leadership about what she needed to do to achieve her career goal. Then the next year, her 21-year-old son died. She was surrounded by support from her firm and was told, “Whatever you need to do, just do it. We want you here with us. We will take whatever you can give.”

**My life-changing experience of losing my son completely changed my approach to work and just about everything. I want to make the most of life. I want to make sure I am as efficient as I can be. Nobody dies because of an accounting error. ... Firms really need to view people as people first. Everyone has a life and everyone has their challenges."**

**— Jean Gilbert, partner at Raffa**

Grief and recovery forced Gilbert to take a different path for several years. “I put in the minimum amount. There were some weeks where it really was the minimum amount to keep my health insurance. But, the year I worked the least, I had very high productivity,” says Gilbert.

She was recently promoted to partner while working a part-time schedule. “My life-changing experience of losing my son completely changed my approach to work and just about everything. I want to make the most of life. I want to make sure I am as efficient as I can be. Nobody dies because of an accounting error,” says Gilbert. “I am a person and I am a whole person and wherever I go, my challenges come with me. Firms really need to view people as people first. Everyone has a life and everyone has their challenges.”

## Replacing Performance Reviews with Collaborative Program

Johanson & Yau/San Jose, Calif., recently replaced its traditional performance review process with a more collaborative approach called JY Confabs. Jon D'Agostino, director of Human Resources & Administration, realized that all of the time involved around the performance review process was not resulting in real benefits for employees, managers, or the firm. “In the end, it didn’t make a lot of sense. There were a lot of forms and ratings, but no real formula that was tied to any particular outcome. The process led managers to provide criticism about things that happened months ago, but at conclusion, everyone would retreat to their corners. There was not enough talk about goals or career development plans for the future,” says D'Agostino.

In addition to monthly one-on-ones, employees now have quarterly Confabs with their managers to focus on goals, but without reliance on forms and ratings. The most important part? It’s not backward facing at all. “Managers are discouraged from focusing on things an employee could have done better months ago. Those conversations are supposed to happen in real time,” says D'Agostino.

The firm uses a software program to track goals and plans, but managers are advised that goals should be nimble and be revised or removed if they don't make sense anymore. "We took away the performance review, but in reality, we expect employees and managers to spend even more time coaching on performance and goal plan topics," says D'Agostino. "If you have monthly one-on-one meetings and quarterly Confabs, then the process is less emotional, less of an anxiety-driven dynamic. It's just an ongoing series of meetings with your manager."

## **V**ital supports for work-life

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- **66% offer telecommuting as a formal practice.**
- **50% offer referral services for eldercare.**
- **50% offer more generous paternity leave than is legally required.**

Full-time remote work isn't an option any more: employees increasingly see it as a baseline. Jennifer Dizon, an audit partner with Hood & Strong/San Francisco, says that the firm expects to craft remote work arrangements to recruit and retain professionals in the notoriously congested and expensive Bay area. "The San Francisco labor market is just so tight that we are accommodating high performers as much as we can. They are becoming more and more remote but also highly functioning in leadership and rank-and-file."

**As a firm, we think that taking time off is really important," says Clark. "People need to stay energized and be able to live their lives outside of work in order to do their best work."**

**— Kristen Clark, partner at The Bonadio Group**

Several MOVE firms added unlimited paid time off this year, with a few citing the reason as keeping up with large companies that offer the same benefit. Leaders at The Bonadio Group/Pittsford, N.Y., were a bit surprised that some employees were skeptical at first about the new benefit. Kristen Clark, partner at The Bonadio Group, says that some employees were concerned that they would get less vacation than before because of the amount of work that needed to get done.

The Bonadio Group worked to proactively overcome these concerns by rolling out the plan with round-table discussions and FAQ documents. They also provided team leaders with reports to keep supervisors informed of how much time people were taking to ensure that everyone was taking enough time off. "We are more focused on the person who is not taking enough vacation than someone who might be taking too much," says Clark.

According to Clark, The Bonadio Group has a robust and person-specific goal-setting process that is meant to factor in a reasonable amount of time off. They don't want people to worry about missing goals simply because they want to take a vacation, they have a sick family member, or become sick themselves. "As a firm, we think that taking time off is really important," says Clark. "People need to stay energized and be able to live their lives outside of work in order to do their best work."

# E ntrepreneurship & Business Development

- **69% offer internal incubators to develop employee ideas.**
- **69% of employee affinity groups advise on recruiting.**
- **66% communicate with former staffers.**

Firms are paying more attention to employees' ideas for practice and business development. They are coming up with new ways to give associates a taste of business ownership. This is both designed to infuse them with ambition for persisting on the path to partnership and to provide opportunities for early wins that build confidence (and revenue).

Johanson & Yau/San Jose recently embarked on a project to map out and evaluate their client experience. Its goals are to understand how they are attracting and onboarding new clients—to a granular level— as well as gleaning an understanding of how to build long-term relationships. Then the next step is to improve the process from the client perspective. However, it hasn't just been senior managers sitting in a room writing on a whiteboard.

Jon D'Agostino, director of human resources & administration at Johanson & Yau, says that what's unique about this project is who is involved. "We are utilizing staff at all levels so that they gain experience both understanding and improving the process," says D'Agostino. "We might involve a senior accountant who is really good with technology to help us improve a process. It really exposes our younger staff to see this through from start to finish as well as learn skills they might not typically get the opportunity to develop."

BeachFleischman/Tucson, Ariz., just signed on as launch sponsor for GroYourBiz in its home market of Tucson. GroYourBiz is a Canadian women's business network that is expanding into the United States. The group's mission aligns with the firm's mission of fostering growth through collaboration. "It fits perfectly with our brand promise," says Eric Majchrzak, a shareholder and chief marketing officer. "We enhance your ability, we recognize that success is personal, we impact the community, and we make interactions easy. It's about the experience that people have when they interact with our brand and our people." And, he adds, joining in the early stages of the group's expansion positions BeachFleischman to help shape a potentially powerful advocate for women entrepreneurs.

BPM is tracking the business development progress of those in the partnership training program. "Managers who are being coached are moving their numbers, with at least \$100,000 in new business each year," says Beth Baldwin, chief people officer.



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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 & 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.



## Networking through Book Clubs

For the past five years, Jones & Roth/Eugene, Ore., has been hosting book clubs with both employees and referral sources. The firm invites attorneys, bankers, and clients to read a book with a group of employees at the senior level and above. Typically, the book clubs meet once a month to discuss a specific book. Last fall, Jones & Roth held its first “Women in Business” celebration event and then started a book club with a few women from the event.

Tricia Duncan, director of operations at Jones & Roth, says that the groups started with women because some women in the firm struggled with networking and building relationships. Because it was a success for women, the firm has continued the clubs, and also offers men’s book clubs and mixed-gender clubs. “Because the groups have discussions with each other, they get to know the other participants really well and build strong relationships,” says Duncan. “It’s not only been a good learning opportunity, but an excellent practice development opportunity.”

## Sharing Firm Progress with Employees

One of the keys to increasing business development is to make all employees feel a part of revenue goals. Many firms share financials on a yearly basis with employees or update progress towards goals occasionally. But employees at HBE/Lincoln, Neb., can log onto the intranet to see a dashboard updated monthly with the firm’s financial information. The dashboard shows overall financial information as well as by niche and loss management. Updates are also reported at staff meetings to keep everyone informed.

New industries open up new career paths—and chances to start from scratch with diverse teams. Monika Miles is president and CEO of Miles Consulting Group, a specialty consulting firm in San Jose, Calif. Miles often coaches young women making critical career decisions, and says that because early experiences are disproportionately important, it’s key for firm leaders to be proactive and strategic about assigning work. Associates and senior associates are so immersed in the “layered process” of learning their technical skills, industry culture and client culture that it’s not reasonable to expect them to understand the ramifications of gravitating to one type of industry or of overlooking another, says Miles. That’s even more important as larger firms channel associates into specialties early, narrowing future career choices.

Firm leaders, she says, need to build gender-balanced teams for new industries where cultural norms are still fluid. “Look for the emerging industries, where the precedents are still crystallizing, as a chance to specifically engineer gender-balanced teams,” says Miles. “Now’s the time to pull women into artificial intelligence and blockchain. Put the same number of men and women on those task forces. Everybody has to learn at the same time. When the new industries emerge, that’s the time to draw in more women. Any time something new comes out, the playing field starts level.” ●

# Methodology

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Since 2010, the Accounting MOVE Project has measured and supported the advancement of women at accounting and consulting firms. MOVE is the only annual benchmarking project that both counts and advocates for women in the profession.

The MOVE Project advisory board includes leaders from association partner the Accounting and Financial Women's Alliance; founding sponsor Moss Adams; and national sponsor CohnReznick.

MOVE is made possible by support from its sponsors and by administrative fees paid by participating firms. Firms receive benchmarking reports based on the Accounting MOVE Project.

2018 Accounting MOVE results are based on surveys and interviews with 45 participating firms that consist of 31,533 employees, conducted from November 2017 to March 2018.

The Best CPA Firms for Women list, sponsored by the AFWA, is based on each year's MOVE results. To earn a spot on the list, an employer must have *BOTH* a proportionate number of women at most or all levels of management *AND* proven success with the MOVE factors. An employer cannot win by having a rich array of programs but few women in leadership. We believe that if an employer's MOVE factors are effective, it will have a healthy and growing proportion of women in its leadership pipeline.

The Best CPA Firms for Equity Leadership list is also based on MOVE survey results and recognizes firms with at least 33% women partners and principals, as 33% is widely recognized as the tipping point for members of any identity group to have individual impact. The Equity Leadership list recognizes firms that have achieved that milestone through any combination of culture, programs or initiatives.

For more information about the Accounting MOVE Project and to see prior years' results, please visit [the Accounting MOVE Project web page](#). ●

# About the Accounting MOVE Project Partners



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The **Accounting & Financial Women's Alliance** promotes the professional growth of women in accounting and finance. Members of the association benefit from opportunities to connect with colleagues, advance their careers and become industry leaders. For 75 years, the organization has proudly upheld its mission to enable women in all accounting and related fields to achieve their full personal, professional and economic potential and to contribute to the future development of their profession.

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**Wilson-Taylor Associates Inc.**  
Tools for advancing women in business

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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