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Accountability: Greater Impact from Personality or Culture?

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During a recent conversation, a consulting colleague said, "Managing partners with a marketing orientation are less likely to hold partners accountable." I was intrigued since I hadn't thought about accountability—a big issue in the accounting profession—by personality type.

As reported at forbes.com, the most common early experience of Fortune 500 CEOs is a strong foundation in finance (30%). CEOs who started out in sales and marketing roles account for only about 20%. Regardless of background, companies are looking for CEOs who can develop a strategy and understand the financial consequences of business decisions.

Similarly, CPA firm managing partners have strong financial skills. Some are more marketing oriented than others. Yet, a key component to creating a culture of accountability is the managing partner's ability to trust, which is less about a person's marketing orientation and more about firm culture and leadership style.

According to Henry Browning, author of "Accountability: Taking Ownership of Your Responsibility," accountability comes from the presence of trust and the absence of fear. When a managing partner is both trusted and trusting, others in the firm know where they stand. They have greater confidence in their ability to do the work and in the people they work with. It's not frightening to take ownership and initiative.

As a managing partner, do everything you can to create a culture of accountability. While your firm includes team members who are self-motivated, most people will not be accountable unless there is a system in place that encourages it. Here are seven ways to build a culture of accountability in your firm.

1. Create clear roles and responsibilities. Your team will struggle to be accountable when roles and processes are vague. Removing as much confusion as possible about who is doing what and how they will proceed is an important step. At Apple, every single initiative or task has a "Directly Responsible Individual" (DRI) who is in charge of seeing that particular task through to completion. So there's no confusion about who is accountable for doing what and by when. This is similar to identifying your niche and project champions. Be sure your people understand what is expected of them. Otherwise, you cannot hold them accountable.

2. Empower your team to achieve their goals. Align individual goals with firm goals. If employees don't do what they are empowered to do, you have to address it and make it clear that there are consequences. Remember that punishment only creates fear and prevents people from taking ownership for their actions. Instead, sit with your team members, analyze the reasons for underperformance and compile lessons that can then help the whole firm improve.

3. Provide resources and training. It's crazy to set high expectations for your team members without providing the tools for them to complete their work. Both the partner and employee should explore the types of resources, training and knowledge that are required. Once agreed upon to everyone's satisfaction, accountability is in place.

4. Provide ongoing feedback and praise. In accountable firms, people seek feedback because they know it is meant to improve the process and add to their knowledge. These firms use multiple forms of feedback and evaluation to assess the well-being and success of a team member, process or department. Firms lacking these feedback mechanisms discover weaknesses when it is too late.

5. Monitor and measure accountability. This is important to nurturing accountability. To be accountable, your team needs to know if it is on track. Communicate important information and targets, and work with the team to identify additional deadlines. Require brief updates to be sent to appropriate parties within the firm. Evaluate the progress of goal achievement during performance evaluations.

6. Don't let partners and team leaders make excuses. When results fall short or goals aren't met, it's easy to make excuses, for example, a lack of staff, remote team members, client emergencies and "I'm busy." For partners and team leaders to be accountable, they have to recognize their situations, think ahead and identify potential shortcomings in advance.

7. Lead by example. Make sure your team understands what you expect and that you're holding yourself to the same high standard. Avoid blaming, incriminating and excuses. Follow through on your promises. Own up to your own mistakes. Give feedback, even when it isn't easy.

During an interview with renowned professional services consultant and author David Maister, I asked, "Why are CPAs averse to being accountable?" "It's not just CPAs who are averse to being accountable. Human beings are averse to being accountable," Maister explained. "We have higher intentions than we are actually willing to [achieve through] the disciplined life. We run away from accountability because we want to live a comfortable life. You can get through life OK by doing a reasonably competent job. You've got to live your life to higher standards and greater ambition for higher achievement. Not everyone wants that."

Are you willing to live to a higher standard to demand accountability of yourself and your team—and to build a culture of accountability? If so, you'll be a step ahead of many firms.

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