

ACCOUNTABILITY FOR PERFORMANCE MANAGEMENT (COLUMN 1)

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Accountability is something everyone talks about implementing, but few organizations do well. In the 2011 PCPS top issues for CPA firms, for firms with 11 to 20 professionals, partner accountability/unity landed in the number two position. For firms with 21 or more professionals, this same issue earned the number one spot of issues these organizations needed to address.

It is no surprise that any organization would consider accountability as an essential value in their business processes. But why is this issue of such importance, yet so elusive? Well, this series of columns is going to dive into this topic in hopes of better understanding some of the foundation elements to address if you want to implement accountability throughout your organization.

The first thing to understand about the concept of accountability is that in the majority of situations, this is a word used by people to describe how others need to be treated. For example, “it’s time we hold them accountable,” or “we need to put in a system that holds our people accountable for their work.” In other words, it is an attitude of “What I am doing is fine ... it is everyone else that needs to be reined in, monitored, and punished when they don’t live up to my expectations.”

In my newest book, currently titled “*Lightening Your Load: the Black Belt Path to Success and Happiness*,” which is soon to be shipped to an editor to be cleaned up so that he/she can make me sound smarter than I am, we talk about the inaccuracy of our perception. Here is a segment from that book that will clarify what I mean:

***We give ourselves credit for everything we think, say and do.
We only give others credit for what we see them do.***

This is a really important concept to embrace, so I am going to take you through a simple scenario. Let’s say you had a project that had a deadline of last Friday. And because you were not done by 5:30 pm (your normal quitting time on Friday), you decided to stay late (until 9:00 pm) and get it done before you left. After leaving that evening, frustrated by this last minute requirement, you spent your drive time home and some time that evening pondering how this intense scrambling could have been avoided. Over the weekend, you found yourself continuing this mental dialogue and were excited when you came up with a few ideas worth trying to minimize the chances of this situation repeating itself. On a different track, earlier that same week, you noticed a co-worker who was clearly struggling to meet a different project deadline. After noticing this, you extended an offer to stay and help if necessary. Your co-worker thanked you for your generosity, but declined the need for assistance. So, in this simplistic case study, you are likely to give yourself credit for the following:

- *3.5 hours of Friday evening work to get the project out on time,*
- *At least 1 hour of think time Friday night trying to come up with ideas as to how to avoid this situation in the future,*

- *A couple of hours of think time over the weekend to arrive at a couple of ideas worth trying to avoid this situation in the future,*
- *And bonus time for your willingness to stay and help out your co-worker, even though you did not actually stay.*

Let us be clear. You deserve to give yourself credit for all of this effort and willingness. And if you are like most of us, with each exceptional effort, we commonly make a quick deposit in our imaginary “I am Valuable” bank account. The bottom line is ... for the week in question, you probably felt like you put in a minimum of six extra hours with a willingness to do even more, with the value-add of some creative efficiency ideas to boot. The problem comes when you compare your effort to that of, let’s say, your co-worker who was in a similar situation (whom you offered to help). First, you probably assumed that he or she only stayed for an extra hour or two maximum. Second, you might have diminished the effort made even further by thinking about how disorganized he or she was and had that been you with your superior skills, the late night effort would not have even been required. Third, no one else was the kind of team player you were and offered to help you. So, huge chasms are constantly being created when we compare ourselves to others because of our flawed and invalid perceptions.

How can there ever really be equity in our business or personal life when we always give ourselves credit for everything we think, do and say and only give credit back for what we actually see others do? And if this wasn’t bad enough, regarding the effort we see, we are likely to discount the effort of others with thoughts like 1) they didn’t put in the same level of caring or effort we did, or 2) they need to put in more time given their lesser abilities as it takes them longer to do the same work we do. So, even with what we see, our egos get in the way of a reasonable self-report as we inflate our efforts and diminish the efforts of those around us. What this adds up to is ... if you actually think you are contributing equally, you are most likely taking advantage of whomever you are comparing yourself to because of this out-of-balance prism we view life through.

So with this flawed view of those around us, it becomes clear that accountability needs to be rooted in much more than a casual perception or it is destined to fail. Therefore, the first step to accountability is to move this from an “I will watch you and tell you if I think you are doing a good job” approach to one that clearly defines what you expect of someone upfront. Now this sounds fairly straight-forward, and it is, but it is also loaded with plenty of traps that you can fall into. One of the traps we want to avoid is ambiguity. You can overcome this trap by taking time to describe the expectations you have of someone, like:

- What is the scope of work that you are expecting this person to do?
- What does the deliverable look like?
- How will we measure success along the way (and at what intervals)?
- What is the budget (time and \$\$) for the work?
- When is it due?
- What resources are at his/her disposal to accomplish this project?

What we want to find is a situation with high accountability and low ambiguity. Unfortunately, most people don't spend the time to lay out this information, so they end up with just the reverse -- low accountability and high ambiguity. The odds of success in this situation are best described by what we call the Dirty Harry (Clint Eastwood's famous movie character) management approach of "Do You Feel Lucky Today?" This is because when you have low accountability and high ambiguity, it will take a great deal of luck to obtain with any consistency the results you are looking for from anyone.

Another idea to consider in accountability is results. Accepting accountability is a commitment you make before the work is done, prior to knowledge of the end results. Accountability is easy to embrace when a project goes well. Even people who have nothing to do with a project will be glad to step in and be held accountable for good news – which unfortunately happens more often than anyone would care to admit. But accountability really is about your willingness to take ownership of the future results, be they good or bad. If the results are bad, then put together your plan to fix them. And then start fixing them. Next, learn from your experience. If the results are good, don't just bask in the glory of your genius, look to see what worked and why so that you can take those pearls of wisdom and apply them to future projects. Or, more efficiently put, learn from your successes as well.

Next, don't dump -- manage!! Just because you made it clear what you are looking for, you have low ambiguity as to what you expect, and the person doing the work is taking ownership, you don't get to walk away and then at some point in the future hold someone accountable for getting work done. Remember how we started this column; we only give credit for what we see our people doing. So, because we are pretty darned busy just managing our own life and work, we need to set up monitoring systems, processes or specific checkpoints to force ourselves to get an understanding of what we are not seeing to make sure the project stays on track. Accountability requires management oversight. We never get to walk away from our responsibility to monitor progress. And let me add, monitor does not mean step in and micromanage ... it means exactly what the word implies – you need to stay informed at a high level. That high level can easily be defined as "you know enough to know where the project is and that you wouldn't be surprised to find out various macro actions needed to be taken to complete it." We recommend, depending on the kind of work or effort being performed, simple monitoring ideas like 1) a scheduled quick meeting to provide an updated progress report, 2) a high level summary document journaling steps completed and steps remaining, 3) feedback mechanisms like surveys or 360 assessments, 4) Gantt charts or to-do lists that can be glanced at to verify progress, and more.

When you consider that our desired definition of accountability often is for our people to take ownership of our expectations without any involvement from us, it is easy to see why this approach is much more fantasy than reality. First off, what do you mean when you say you want someone to be accountable? Second, what does ownership of work mean to you? Third, what are your specific expectations? And fourth, if you don't need to be involved in the communication, setting expectations and oversight, it begs the question of what role are you playing in this process. How can anyone ever be accountable when they are being judged based on performance requirements put together at the time of evaluation rather than at the time of project initiation?

This brings me to my final comment in this column. Everyone wants accountability, but few people are willing to “Do the Work” to manage a system of this complexity. We are confused by the function of Human Resources versus Human Development. We think evaluations are part of a compliance process rather than a key management tool to help those improve around us. We think the administrative and training time required to teach people is lost production. And we think advancing our skills is a better use of our effort than enhancing the skills of those who report to us. Accountability is something we can all achieve in our organizations. But it often has to start with changing the way we think about this subject, and usually, changing our culture so that we will consistently spend a little time every day to make sure the organization we are building for tomorrow is better, faster and stronger than the one we have today.

In my next column, I will dive in a little deeper about some steps to take to implement accountability for performance management in your organization.