

# A Model for Improving Performance and Increasing Accountability

By Bryan Shelton

Increasing accountability means improving the performance of people within your firm. One cannot improve accountability in a firm without looking at what people are currently doing, what they should be doing, and coming up with a plan to close the gap in performance. Often, this is where problems arise; many people misdiagnose why performance gaps exist and therefore come up with the wrong solutions. There is a systematic way to analyze performance issues and develop the most appropriate initiatives to improve performance, known as the Behavior Engineering Model. This model was first developed by Thomas Gilbert and introduced in his book, *HUMAN COMPETENCE: ENGINEERING WORTHY PERFORMANCE*. There have been several updates to the model, although the core idea has remained the same: performance can be improved systematically.

The model is designed to examine two categories that affect performance: (1) the environment and (2) the individual. These categories assist in separating the outside influences and controlling factors of behavior and a person's current knowledge level, ability, and drive. Each category has three factors that help to analyze behavior. An outline of this model (see Exhibit 1), as well as a more detailed discussion follows.

**Exhibit 1: Outline of Behavior Engineering Model**

| Category    | Factor (1)  | Factor (2) | Factor (3) |
|-------------|-------------|------------|------------|
| Environment | Information | Resources  | Incentives |
| Individual  | Knowledge   | Capacity   | Motives    |

## Environment

### Information

The information factor determines whether the performer has a strong understanding of his or her roles and expectations, has clear guidelines on workflow, and receives timely and relevant feedback on his or her performance. There is often a large gap in the expectations of leaders and the performance of the people within the firm. This

is mainly due to a lack of clear expectations, roles, guidelines, and feedback. For employees to perform at a desired level, they must know exactly what is expected of them and receive regular feedback on their performance.

## Resources

This factor examines whether the performer has the necessary tools, materials, and time to do the work and also checks that the processes and procedures in place are as efficient as possible. The deadlines driving the industry can cause many of the issues in this area, although firms can find ways to minimize their effect on performance. Firms usually supply their people with the necessary tools, but materials and time are more difficult to provide. Missing client information or not receiving client information in a timely manner causes unnecessary starts and stops on projects and overworking of employees; systems should be in place to minimize these resource issues. Changing rules and regulations within the industry mean that procedures and processes must be redefined to complete client work. These changes have caused inefficiencies, such as overworking and delays, and, without constant procedure review, can lower a person's performance.

## Incentives

The incentives factor examines how the incentives system and work environment in the firm support or hinder people's performance. A poorly designed incentive system can cause work to be hoarded or focus to be placed on the wrong activities, which can prevent firm growth. This inefficiency can go unresolved, as senior leadership may be maximizing their personal income within the system and do not want it to change. This issue should not go unchallenged. Incentive systems should work to support firm growth and not prevent it.

The work environment can also support or hinder people's performance within the firm. A positive, high-trust work environment can cause people to excel at their jobs. Stephen M. R. Covey does a nice job describing the benefits of this type of work environment in his book, *THE SPEED OF TRUST*. The inverse is also true; having a low-trust

work environment, dictator-type leadership, or viral staff can cause people to become inwardly focused and lose interest in the firm. Firms must have incentive systems and a proper work environment to help maximize performance.

## Individual

### Motives

This factor determines the alignment of people with the firm's overall vision and an individual's alignment with his or her current or future position. As a firm grows, its focus may shift. What once may have been a tax-heavy, small-client-focused firm may want to become a well-rounded, consulting-heavy, large-client-focused firm. As firms change, people's alignment within the firm may change to where they no longer fit. Firm leaders should review the firm's mission and vision frequently to determine if they remain current and are supported by everyone. If this is not the case, then it is time to make a change.

An individual's personal alignment with a current or future position also needs to be examined. When people are promoted out of positions that they enjoy and excel at, they can become unmotivated. I have seen this many times when someone gets promoted from manager to partner and has no interest in the business of the firm or being an owner; instead, the person only wants to be a technically strong individual. It is therefore better to employ a great lifetime manager than a poor performing partner.

### Capacity

This factor examines a person's capacity to learn, adapt, and perform at an expected level, as well as the individual's emotional stability. Lucky for us, accounting is a professional occupation requiring a significant amount of education; therefore, universities have "weeded out" a substantial number of people lacking the ability to learn. However, during certain times of the year, the industry places a high level of demand on its people, which some may find difficult to handle. There are also major life events (*e.g.*, death, divorce, or injury) that can affect a person's emotional stability. This is when the firm will want to be proactive in helping its employees find the assistance they need in dealing with these situations to get back on track. Capacity issues can also occur if a person is put into a wrong position, causing underperformance. It is better to find areas or positions where each person can excel.

### Knowledge

The knowledge factor determines that each person has the appropriate training, skills, or experience needed to perform his or her job. Growth and development

for people in the accounting industry requires several shifts in responsibility and focus throughout their career. Each of these shifts requires additional skills that a person may need to acquire through training. Many new partners find themselves in this position with the expectation of bringing in new business when they have previously not been trained to do so. Without the proper training, the person may never perform at an expected level because they simply lack the necessary skills. If a person has the skills necessary to complete the task and is still not performing, then other factors are causing the underperformance.

Analyzing performance issues becomes more manageable when using this system. When performance gaps are discovered, solutions should be designed to close the gap within each factor. When developing solutions, start with information gaps; information solutions often have the largest effect on performance and cost little to nothing to implement. When moving down the list from information to knowledge, the cost of solutions often increases; therefore, starting with information will provide the biggest impact for your cost.

Increasing accountability in a firm means creating an environment that supports and rewards the behaviors and results the firm needs to grow and develop. Having a high-accountability firm is an obtainable goal, but it takes a cultural shift to accomplish it. This shift will require a different way of leading the firm and viewing performance. Using the Behavior Engineering Model to analyze and develop solutions to performance gaps provides a systematic way to improve performance and create accountability. The way your firm is performing is due to the systems and processes you have in place. The question is: are you running the firm by default or design? Run your firm by design, and reap the rewards of a highly accountable firm.

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