



2022 Accounting MOVE Project Report

# Short Horizons Drive Long-term Success

In the “Career-Fluid” era, firms, professionals and clients increasingly remix workload, time, place and pay in smaller bites to support sustainable growth for all.



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# In the Career-Fluid Era, Short Horizons Foster Long-term Success

Firms, professionals and clients increasingly remix workload, time, place and pay in smaller bites to support sustainable growth for all.

Call it the career-fluid era.

It's fluid because the moving parts of work continually adjust around one another, as professionals' needs, ambitions, and capabilities remix for each engagement.

It's fluid because the new career superpowers are the ability to rise to unforeseen circumstances, steer through chaos, and communicate with grace and authority to keep projects and teams on track.

Many CPA firms shifted years ago to incorporate advisory services as a second pillar, only to find their meticulous growth designs upended by the chaos, urgency, and inescapable risks of the COVID-19 pandemic. Now, expectations have re-oriented around the permanent reality of hybrid work, empowered employees, and continual economic and societal shocks.

The only way forward is in smaller steps, maintaining equilibrium with co-workers and clients, and staying poised to adjust to the unexpected.

And there's an upside: Constant adjustment opens up many more points of development, learning, and the new essential skill of pacing – all factors that are especially relevant to the lifelong balancing act that defines most women's careers.

“The pandemic showed us that even though we want a defined plan, no, sorry, there is no such thing,” says Elaine Chang, a partner with Novogradac. “You have to consider things you never would have considered before. You have to be flexible if you want to be relevant. All of this changes how work works.”

Navigating the career-fluid environment requires balance, stamina, and resilience ... especially for women who are responsible for giving care to others.

***Both the daily machinery of work and the long arc of career progression are now by mutual decision. Neither firms nor professionals have veto power over workload, flow, and flexibility.***

Leading firms are doing more than going with the flow. They are both navigating and charting the career-fluid era. Spring 2020, with its pandemic-induced change, was a watershed. Before then, progressive firms were experimenting with talent development approaches like lateral rotations and career paths for remote workers. Suddenly, that measured evolution escalated into a revolution. Now, firms are grappling with long-term implications that are proving to reset career expectations for nearly everyone, but especially for younger generations.

The very process of rethinking schedules builds a new strength: sustainable flexibility, says Jennifer Doll, controller for HBE. “We can't demand a level of work intensity if people aren't willing to supply it. We have to figure out how to change our model to sustain the industry,” she says.

The immediate lesson of the pandemic – that, despite decades of denial and resistance, many accounting and

advisory functions can be accomplished remotely – has morphed into a deeper realization: for the long haul, the traditional career paths and seasonal workload expected of accounting professionals is not tenable.

In the career-fluid workplace, what is sustainable for employees is what is sustainable for firms, and vice versa, in a continuous loop. Here is how leading firms are building career-fluid workplaces, by both intuition and intention.

## **Blend business development with career development in ‘sprints’ that equip rising leaders for fast-breaking opportunities**

As firms expand into advisory services, they have a chance to mix and match short-term engagements that introduce midcareer professionals to operations normally invisible to them, says Dave Roberson, president of RoseRyan. When RoseRyan was acquired in 2022 by ZRG, a global talent advisory firm, it seized the chance to immerse mid-career women in assessment projects where they worked on business challenges they’d never before encountered. The two-week “complete assessment” of a startup was something “they’d never done before,” said Roberson of the cross-functional assignments that exposed staff to completely different experiences. “They learned a lot, and that’s what I wanted. It took the boundaries off. Everyone listened to everyone else – marketing listened to accounting and HR listened to marketing. Everyone saw the whole context.”

Edie Bailly’s internal Xchange program launched in 2018 and proved prescient: when the Covid-19 pandemic hit in 2020, the program came into its own as a way to give professionals short, focused developmental opportunities in other practices and functions with the firm. Able to scratch the itch for meeting new people and taking on fresh types of work, Eide Bailly professionals exercised their wanderlust internally, and on occasion even permanently transitioned to newfound career tracks.

Virtual rotations now enable those to participate who previously weren’t free to temporarily relocate. Timing of the rotations synchronizes with client engagements and deadlines.

The program is expensive to run, says Lisa Fitzgerald, chief human resources officer. But the sting is eased by the knowledge that Xchange was remarkably effective at retaining midlevel professionals in the past two years who were able to capture the fun and excitement of plunging into new opportunities with the consistency of continuing with the firm’s culture, benefits, and valued colleagues. “For example, a lot of our assurance and tax staff might not know what happens in data analytics or in the health care consulting practice, but that was our intention,” says Fitzgerald. “You get to absorb a different approach to work, especially enhanced consulting skills, while learning more about our business.”

The unique challenges of 2020 have reset expectations of young professionals who vaulted ahead to take on erupting needs, such as managing PPP loans and coaching clients through a tumultuous tax season. Now, says Tammy Dehne, director of human resources at Lurie LLP, these crisis-seasoned professionals expect tough challenges with short horizons as standard career-building fare.

As 2020 unfolded, Lurie found its “Create Your Career” coaching framework put to the test. “It’s the concept of, ‘You own your career. What do you want out of it?’” explains Dehne. Now, nearly three years later, many of those young professionals who gained skills are team leaders managing staffers who expect the same kind of fast-turn developmental opportunities.

## **Fluid culture merges into currents that carry professionals to career goals**

Associates have vaulted to levels of responsibility far earlier than they would have been under normal circumstances. Now, many firms report expectations for rapid advancement have solidified.

# Women Score Career Wins One Base at a Time

Continually remixing workload, time, place and pay creates incremental steps to sustainable growth.

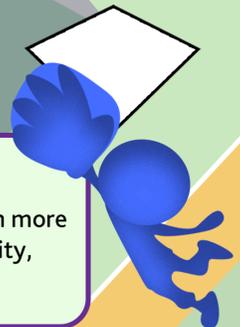


**2** New skills mesh with fast-breaking opportunities.



**3** Rapid-response employee groups create essential connections for immediate projects.

**1** Associates and managers take on more client responsibility, earlier.



**4** A more flexible base-by-base strategy allows women to achieve parity in the way that works best for them.



Both early-career hires and staff hired as new grads believe they will be taking on new titles and responsibilities every 18 months, observes Karen Mattull, chief operating officer of BeachFleishman. The fact that most of these ambitious young staff perform well beyond the implications of their status has prompted a rethink at her firm of titles, responsibilities, and career progression.

“If they’re performing, let’s not hold them back,” says Mattull. “We’re being flexible with it and having honest conversations that titles do come with expectations.”

To convert career compression to formal progression, BeachFleishman has created incremental levels between the traditional CPA firm levels, smoothing the career path from steps to a ramp. The intermediate steps are integrated into the firm’s outline for career advancement, which branches into either technical or business development tracks, with context explaining likely timelines and required skills.

Similarly, a number of firms – including Schellman & Company, BeachFleishman, Lurie, James Moore and others – are strengthening branched career paths that offer substantial rewards and professional satisfaction for those who do not want to center their senior-level roles around business development. Each also offers a rich trove of tools for developing and retaining junior expertise. When professionals realize they can build lucrative, satisfying careers by concentrating on the work they love most, younger talent aspires to a similar “cruising altitude.”

***Clearly outlined remote career paths are the No. 3 most attractive factor (after pay and benefits) for people looking for new jobs, prized by 73% of them, according to a 2022 survey by Bequom, which offers compensation management software.***

As Moss Adams continues its focus on being a client-centric advisory firm, the firm refreshed its career development framework to clarify advisory and inclusion and diversity competencies, success skills, and behavioral indicators that tie back to the firm’s overall client-centric advisory. “It is important to begin building advisory capabilities and skills at our junior levels,” says Tricia Bencich, inclusion and social responsibility associate director. “They’re getting more exposure with clients and taking more ownership. To that end, Moss Adams shifted its high-potential leadership program to women from senior manager to manager to build skills earlier in their career.” (Moss Adams is the founding sponsor of the Accounting MOVE Project.)

“Succession focus isn’t limited to partners. It’s across the entire firm. If you’re a manager and you’re a coach to a group of associates or seniors, you’re expected to talk about internal succession,” says Jon D’Agostino, director of human resources with Johanson & Yau. A more transparent process has fostered a deeper collaboration to identify and design roles that align with professionals’ visions for all the responsibilities they carry, at home and at work. And in turn, that has encouraged women, especially, to assert ideas that become integrated into their next steps: nearly all of the firm’s most recent round of promotions went to women, including more than half to women of color. The process “has helped us identify potential leaders and has opened us up to what people want,” says D’Agostino.

## **Smother burnout by streaming work around core responsibilities – both personal and professional**

The career-fluid workplace helps neutralize burnout, one of the most insidious forces undermining retention, especially for chronically stretched caregivers.

Burnout is a pressing issue. A 2022 McKinsey Health Institute survey found that 80% of employers offer mental health and wellness benefits, but in the U.S., at least, 28% of employees say they are burning out. The researchers found a “22% gap between employer and employee perceptions, with employers consistently rating workplace dimensions associated with mental health and well-being more favorably than employees.” In other words, bosses found and funded the program and thought the problem was solved ... but it wasn't.

When firms offer a variety of time-away options, employees can pace themselves to the intensity of each engagement and take the time they need to truly refresh for the next project. Firms have dramatically relaxed control over how much time employees take, why they take it and even when they take it. In the process, they are finding that clients and business partners, facing the same dynamics, are happy to mirror the sustainable pacing.

Several leading firms, including SAPRO and EideBailly, have elevated mental health benefits and resources to make sure that employees know where to turn if they start to feel their equilibrium crumbling. “Holistic well-being is the cornerstone of SAPRO's employee value proposition, and it has never been more important for healthy and highly productive organizations to safeguard the wellbeing of their team members,” says chief operating officer Mary Maguire. SAPRO used the traditional employee assistance program as a starting point and created a holistic well-being task force that developed a plan to proactively equip employees with tools to manage mental, emotional, social, physical, and financial issues. SAPRO also hired a wellbeing manager and engaged a therapist who helps team members recognize imminent burnout and douse the spark in plenty of time. (SAPRO is the national sponsor of the Accounting MOVE Project.)

Sabbaticals are ascendant, with 48% of firms in the MOVE Project now offering them, compared to 28% in 2021. While a centerpiece of SAPRO's holistic wellbeing initiative is its sabbatical program: a planned, strategic job pause that allows professionals to travel, volunteer, learn a new skill or fulfill a lifelong dream. The firm positions sabbaticals as a thoughtful period, infused with goals and objectives that will benefit the individuals taking it as well as their communities, the firm and its clients.

***65% of firms now train line managers to identify high-potential employees, up from 52% in 2021 and 2020, according to this year's Accounting MOVE Project survey.***

In midsummer 2022, during the traditional accounting off-season, 114 employees — about 7% of the SAPRO workforce — were on a sabbatical of one to three months duration. “It helps to restore the energy of a professional that then benefits the firm related to retention, productivity, and innovation,” says Maguire. “And we're not just limiting it to people who have been with the firm for a while. All team members (as long as they are meeting or exceeding expectations) are encouraged to rejuvenate.”

Nobody – not younger employees nor seasoned ones – wants to endure the burnout of the traditional workflow, especially during tax season, says Doll of HBE. Employers are trying to intervene in time to offer modified work schedules or other options including relief for extreme stress. For instance, a few HBE employees considered retiring early. Instead, HBE and the employees agreed on taking short sabbaticals. They returned to work, refreshed and with a new expectation for the pace they could maintain.

## **Fluid work ripples through client and business partner relationships**

Clients and business partners are part of the career-fluid dynamic, too, say executives at Rehmann, Moss Adams, BeachFleischman, Kaiser Consulting and other leading firms.

The re-orientation from “client-driven” to “client-centric” sounds semantic but ripples through who does work, how, and under what conditions. Rehmann and other firms have found that regular sharing sessions

among practices and functional groups serve up business development opportunities in bite-sized chunks that are perfectly scaled for women working remotely to respond rapidly.

## Remote Disparity

[Data released in July 2022 by the U.S. Bureau of Labor Statistics](#) found that as remote work settles in as the default, it also is becoming established as the preferred mode for women: Among working adults, women are increasingly more likely to conduct their paid work from home.

**83**

Percentage of Americans who say that they could work remotely and would like to

**61**

Percentage of men who are offered remote working opportunities

**52**

Percentage of women who are offered remote working opportunities

Source: [2022 McKinsey American Opportunity Survey](#).

At Rehmann, monthly practice growth meetings held by each office offer chances for women to present their own successes and to learn immediately useful tactics for winning engagements. Some offices meet jointly with complementary regions or practice areas, amplifying the cross-connections. “Remote work makes these opportunities more available to mid-career women,” says Becky Guenther, director of total rewards at Rehmann.

After all, clients have families and personal lives, too, which is why Bland & Assoc. and others integrate remote collaboration, approval, and documentation tools into their workflow, signaling solidarity with shared goals for sustainable work. The firm’s policy of unlimited PTO has headed off burnout and resignations believes human resource director Megan Geissinger.

Likewise, KWC re-oriented professional skills development around remote work, making the most of platforms that offer a ready-made opportunity for younger associates to hone presentation skills and rising experts to share bite-sized servings of knowledge to the entire firm. Firm associates say that incorporating skills mastery has steadily elevated their ability to step into last-minute client projects and collaborations.

The career-fluid workplace has become common ground for The Bonadio Group says partner Aimee Jozic. The Bonadio Group, as part of the Moore Stephens network, has participated with other Moore Stephens firms in leadership

development programs and expanded everyone’s networks in the process.

“Our employees are demanding different things from us. This group is establishing best practices for identifying and supporting our next generation of firm leadership, so we can give them what they need to grow into that role and succeed,” says Jozic.

Like many firms, in 2021, Frazier & Deeter dissolved its geographic boundaries to recruit nationally for fully remote positions. That newfound vision is reaping a more diverse and more self-directed generation of young professionals who expect the terms of hire to continue.

Competing nationally for talent “certainly makes it more challenging,” says Shawn Minard, chief people officer. But candidates are not shy about advocating for their entrepreneurial ambitions and the firm has found that conveying that culture through fluid work seems to attract and integrate them.

“Career pauses can help a valued professional regain their equilibrium and re-enter with purpose,” says Alina Muehlbauer, human resources manager at James Moore. “Women in midlife, especially, need to know that they can start and stop as needed, especially if they need more time to ponder their appetite for partnership.”

And rebalancing work into a steady flow year-round solves problems for everyone — employees and clients, points out Laura Mays, director of human resources and employee development with Abbott, Stringham and Lynch. Unrelieved work intensity leads to burnout, while sustained engagement keeps people productive. It's up to firm leaders to set client expectations as they realign workload and deadlines for everybody's benefit.

If the ping-pong of endless deadlines ever energized some workers, those days are over. “You have to get to the root causes to take the next steps to make it better,” says Mays. They [employees] want to trust their management, so we work hard to stay on top of that and look at trends. I think this is how you keep your employees happy and engaged in their work.”

## Think and volunteer — global

Designed from the start to foster global careers, SAPRO quickly realized it also had a chance to re-invent the classic CPA firm community volunteer day.

Through a global outreach program, during low season, SAPRO staff members were given the opportunity to dedicate at least 8 hours a week to charity efforts. In July 2022, 213 SAPRO team members launched 29 charity-related projects across three continents, reaching over 1,000 people, 92% of whom were children. Nearly all those team members formed regional teams; most workers were remote workers, but they met in real life to volunteer, using the occasion to build relationships amongst themselves while serving the charity.

Staffer Chantal Potgieter picked up the leadership of organizing a regional platoon to help with a children's charity Christmas project. Another staffer, Samuel Mapangire, took Mandela Day to help the Grace of God Foundation in Zimbabwe, which serves disadvantaged children, the disabled and the community. “My visit at this organization changed the way I approached life,” he says, “after realizing that we all have different needs. The things that we think are minor or not of great importance to one, might be great to the next person.” ●

Transparent conversations about expectations are key, but they also heighten the stakes for firms that must then meet employees both where they are today and where they think they want to be tomorrow.

For proof how all these strategies are coming together, firms may only need to look to Jennie Ly, a Moss Adams assurance senior manager. She told the MOVE Project about a time that she explained how she would re-invent the audit process. A partner caught wind of her ideas and he asked her for an informal presentation. She showed up with posters and charts, then ended up on the firm's internal innovation and business transformation team. Now, her job is less about thinking outside the box and more about folding the box into different shapes, origami-style. “We're changing people's mindsets to not always do just what they did last year, and we're re-engineering processes. It's a lot of thinking, but it's fun,” she says.

But could such a position, that doesn't serve clients or directly generate revenue, lead to partnership? That's what Ly is asking now. “I could easily pivot to do this for external clients,” she says. “I'm challenging the firm right now. I see myself as a partner, but could it be?” ●

# Diverse talent thrives in diverse places

Career-fluid expectations might drive headlines about digital nomads dialing in from Cambodia, but chances are that mid-career and rising professionals head to Columbus instead. Increasingly, firms are discovering diversity outside major metro areas.

BPM focuses its college recruiting at HBCUs in southern states and overshot this year's goals. "We attempted to hire from two schools and ended up adding two additional HBCUs. We had hopes that five to eight percent of its most recent new hires, in general, would represent ethnic diversity, and actually ended up with 10%," says Rob Blasi, chief people, diversity and inclusion officers.

A July 2022 analysis published by the *Wall Street Journal*, found that second-tier urban areas in lower-cost states were the preferred destinations for remote workers. Re-centering life around family and friends, not around employers' demands, relieved childcare worries, concerns about caring for loved ones, commutes, and household budgets.

With half of its projects handled by remote teams, Schellman realized that Ohio was fertile ground for recruiting and retaining the tech talent it must have. "A lot of the Big Four don't heavily recruit from Ohio schools, but Ohio and surrounding schools have amazing talent," says Schellman CEO Avani Desai. "And, when candidates learn that they won't have to leave the Midwest to ascend at a fast-growing firm and be paid equitably according to their work, not their location, they're sold."

"Schellman has only recently started recruiting directly from colleges and designed an on-ramp for grads that engages them in projects across the firm, from our training center located in Columbus, Ohio. From there, they have visibility into if and where they might move to rise within the firm," says Desai.

When CBM finally started to achieve critical mass with diverse employees, momentum also grew for business development, thanks to the amplifier effect of those same employees' diverse networks, says Reema Patel, a manager with the firm. "It's like a circular thing. If we have people from different backgrounds, we can reach networks from different backgrounds," she says.

***"I feel like we've hired a huge variety of gender and race over the last few years, and the next step will be to go beyond appearances."***

**— Reema Patel, manager, CBM**

In the past, new associates were recruited from the same roster of colleges, which, unsurprisingly, yielded people with congruent connections.

"Now, I feel like we've hired a huge variety of gender and race [professionals] over the last few years, and the next step will be to go beyond appearances," Patel says. CBM now intends to encourage this ripple effect by supporting staff's engagement with a variety of nonprofits for strategic volunteering. ●

## 2022 Accounting MOVE Project Metrics All MOVE Accounting and Consulting Firms

The 2022 MOVE Project cohort reflects significant organic growth. Even several firms that fell below the average proportion of women partners and principals increased the presence of senior women by two to four percentage points, raising the bar. Acquisitions and mergers have benefited several large firms by adding women partners from boutique firms that had gained gender equity.

**Methodology:** The Accounting MOVE Project interviewed and surveyed 34 firms from April – July 2022.

### All MOVE Accounting and Consulting Firms

Women Employees and Executives as a Proportion of ALL Employees and Executives	2022	2021	2020	2019	2018
Women Full-Time U.S. Employees	53%	55%	52%	50%	51%
Women Partners and Principals	31%	32%	29%	27%	24%
Women on Management Committee	38%	*	32%	33%	25%
Women Directors	50%	*	49%	41%	47%
Women Senior Managers	48%	*	47%	44%	46%
Women Managers	53%	*	50%	53%	50%
Women Supervisors/Senior Staff	52%	*	52%	50%	50%
Women Associates	55%	*	51%	49%	51%
Women New Hires	51%	*	53%	49%	50%

- **SAPRO, founded in 2013 debuts on the MOVE Project Best Firms for Women, earned with women comprising 44% of its partners and principals.**
- **Moss Adams makes its inclusion and diversity dashboard available to all partners so they can see how each key metric contributes to the firm's monthly diversity trendlines.**

# 2022 Accounting MOVE Project

## Qualitative Highlights

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### Pay practices that foster transparency and equity for all.

- **35% of firms analyze pay by region or office, down from 38% in 2021 and 48% in 2020.**
- **39% of firms analyze pay by race or gender, up from 31% last year, and nearly even with 41% in 2020.**
- **78% of firms have human resources review managers' pay decisions, an all-time high in the Accounting MOVE Project.**

Highly valued and skilled employees can and do live anywhere, especially as the migration from costly coastal cities draws young families to lower-cost locales. Meanwhile, pay equity legislation passed pre-COVID is going into effect. Illinois, for instance, now requires employers to publicly report pay equity data.

Location-agnostic work has complicated traditional notions of pay equity. In other words, the cross-currents of mobility and accountability tangle previously straightforward pay equity analyses. Should employers pay for performance regardless of location, or continue to use the lower cost of living in increasingly popular smaller metros to equalize compensation accordingly?

In some states, pay equity legislation passed pre-COVID is now going into effect forcing employers to comply. That would have been daunting before remote work but is even more so when a firm's employees are scattered across many states, some with pay equity legislation and some without. The upshot: Some firms simply pay for position and performance, regardless of the local cost of living. Schellman, for instance, phased out the geographic cost of living differentials, citing its support of employees' choice of hometown. Continual benchmarking ensures that the firm pays competitively for the tech talent that frames its specialized practices.

Bland and Associates rolled out the ultimate retention tool: employee stock ownership. The firm is now 100% employee owned, with the intention that "everyone act as owners," says partner Amanda Pontow.



### Leadership development and career path innovations open new doors for diverse talent to develop, stay and rise.

- **83% offer coaching from external coaches.**
- **87% offer career coaching for the transition from staff to manager, rebounding from a dip last year to the 2020 level.**
- **48% offer a part-time partnership track, an all-time high.**

At many firms, the ubiquitous screens of hybrid work have become mirrors that reflect new ways to cultivate culture, communications, and connection. Firm leaders see professional talent from new perspectives, as a result the cross-connections afforded by virtual collaborations opening new ways to identify and invest in rising talent – especially women and ethnic minorities.

Young professionals need both more structure and more flexibility, as they try to orient their careers to conditions never before faced by new grads. The structured nature of college accounting programs does not smoothly synch with the hybrid, fast-flowing pace of the new workplace, said Tricia Duncan, partner and director of operations for Jones & Roth. The permeable barrier between the personal and the professional makes it both harder for associates to navigate culture but also makes for a more genuine – and potentially affirming – experience, she says. “As coaches and mentors, we need to help our newer team members find their professional path and provide resources to work through the challenges of the new workplace,” she says.

***“The expansion of services gives our people different paths to partner,” she said. “We build individual goals of doing what we’re good at. This shows our younger folks that we don’t have to check all ten boxes to make it to partner.”***

**— Aimee Jozic, The Bonadio Group**

“Our students are looking for a much different career than 30 years ago,” says Kim Friend, a partner with MCM. “We are listening to how they want to work and what they want to do. We need to make sure the firm is moving in the direction that the new generation wants to move.” Anticipating the needs of the youngest professionals is a microcosm of the firm’s – and the entire profession’s – mind shift from “being compliance driven to being advisory,” she says.

Today’s young professionals expect no less than robust career paths and are determined to find the best combination of culture, development, and rapidly unfolding opportunities. “New hires are better at advocating for themselves in the candidate phase,” says Lori Leutwyler, human resources manager for Kerkering, Barberio & Co.

Firm leaders agree that career context is best furnished by learning and development and by employee resource groups. The chance to grow professionally is the “secret sauce” to retention, says Shawn Minard, chief people officer at Frazier & Deeter. “When people leave, it’s not about compensation,” he says.

Mentoring, coaching and the time-honored “personal board of directors” are more important than ever when interactions must be scheduled rather than serendipitous. Just before the COVID-19 pandemic, Clark Nuber put in place a talent advisor program that provides a qualified career adviser – not a technical or accounting professional – to provide ongoing feedback to associates in their first few years. A guide to Clark Nuber’s well-established career path system of synchronized training and advancement at first met with resistance from associates who weren’t sure how much value non-accountants could bring. They’re believers now, says chief human resources officer Tracy White.

A similar situation evolved across the country at The Bonadio Group as the firm strove to illustrate destination positions that may or may not be rooted in CPA credentials and that definitely are not achieved by the traditional CPA firm ladder, relayed partner Aimee Jozic. Consulting, information technology, forensic accounting, and other specialties each offer a micro-culture and unique career paths that can spark ambition in associates. Ambition the firm meets with mentoring by partners and transparent modes of advancement. “The expansion of services gives our people different paths to partner,” she said. “We build individual goals of doing what we’re good at. This shows our younger folks that we don’t have to check all ten boxes to make it to partner.”

That blended approach to career pathing is also thriving at Abbott, Stringham and Lynch, which combines online courses with in-person discussion groups to capture the best of both worlds, says Laura Mays, director of human resources and employee development.

Similarly, Kerkering, Barberio and Co. enhances its formal mentoring program and training with structured cultural connections, such as a walking challenge, says Lori Leutwyler, human resources manager.

***“Remote (work) reminds us, don’t let our zip codes get in the way.”***

**— Risa Lavine, CohnReznick**

Kaiser Consulting, whose employee-led growth structure has been showcased in prior MOVE Project reports, now outlines key proficiencies that aspiring partners must master, centered around networking, public speaking and recruiting, explains shareholder Michele Himes. The Kaiser philosophy is spreading as firms realize the power of collaborating with professionals on mutual growth goals. Partners are more transparent, say Reema Patel and Michelle Vance, who lead CBM’s diversity and inclusion initiative. The combination of the firm’s “Clear Path” formal mentoring and coaching program, with frequent team and all firm discussions about growth, goals and how they are fueled by training and development has infused the information with context, they say.

And that’s the whole point: “Community turns representation into connection,” says Risa Lavine, chief of staff for CohnReznick. With the new normal shaking out, firms face the good challenge of cultivating what emerged spontaneously. Ensuring that women, ethnic minorities and other under-represented groups are seen and counted is important, but it’s community that converts their presence into daily culture.

Like many firms, CohnReznick intends to carry on with a hybrid work model. One long-lasting upside of a largely remote workforce, says Lavine, is that it fosters employee communities and connects people across the entire organization. In fact, genuine connections that are location-agnostic are proving to be more resilient than office-based programs, she believes. And all under-represented talent can more readily navigate the firm and meaningful connections and camaraderie with others who share, say, caregiving responsibilities.

“I think every network has found a way to work a little better in a remote environment. Remote reminds us, don’t let our zip codes get in the way,” says Lavine. “The more office-centric our efforts are, the quicker they can dissolve, as people come and go. When you work in a remote environment, it enables a national connection.”

## **V**ital Supports for Work/Life

**Programs, practices, and elements of culture foster deep alignment of personal values and responsibilities with professional advancement.**

- **65% offer career tracks for remote supervisors, an all-time high.**
- **87% coach employees in effective modes of remote working, an all-time high.**
- **70% offer 24/7 tech support for remote workers, an all-time high.**

Firms have grown into the extreme flexibility thrust on them by the COVID-19 pandemic. “We know what our job is, and as long as we get it done, no one is questioning when we are doing it,” says MCM’s Kim Judy, director of human resources, reciting the mantra of the times.

Employee resource groups also are being re-invented for the all-virtual workforce. BPM and James Moore independently came up with versions of the same idea: creating “centers of gravity” for virtual workers. BPM created a “virtual region,” connecting 50 states, with its own managing partner and their own social events. James Moore’s remote culture committee designs and hosts virtual parties and events to draw far-flung employees together in the same virtual space.

Topel Forman launched its first employee resource group in 2019 and then adopted the name “Allies” to signal the group’s relevance to all firm employees. Only months later, the group rose to the challenges of the pandemic by spinning off a parents’ resource group. Simultaneously, the firm dramatically expanded parental leave to make it equally available to families of all sorts, says recruiting manager Neema Parikh.

## **E**ntrepreneurship and Business Development

**Client acquisition and skills cultivation build qualifications for partnership and firm ownership.**

- **52% sponsor external business plan competitions, an all-time high.**
- **39% offer programs for local women and minority-owned businesses, an all-time high.**
- **26% offer internal business plan competitions, rebounding from last year to nearly match the 2020 level.**

Firms are ratcheting up incentives consistent with their mission.

Generating excitement and a sense of competition around innovation has been key to MCM's success. In fact, an internal “shark tank” business competition resulted in a serious exploration of a new line of business that is currently underway, said MCM’s Kim Judy, director of human resources. An encore competition is now incubating further competition and pioneering ideas for firm expansion.

Kaiser Consulting offers employees who pursue business development a bonus of up to 5% of the first year’s revenue. Staff who hand over hot leads to others within the firm snag referral fees too. And all employees are trained on how to convey the firm’s key messaging points, so they are ready to make meaningful connections anytime, anywhere, with anyone.

“We are all about referrals, so we provide employees talking points to help us recruit, and we give a bonus for referrals,” says Angela McDermott, a shareholder and managing director of operations. “We also pay for those who want to network and offer support for anyone to get involved. They don’t have to be on a career development plan to do this”.

With the dust settling from the upheaval of 2020, some firms are discovering that client stories of survival are powerful magnets for new clients. That’s what Rehmann has in its client GO! Ice Cream, a homegrown shop that exited the pandemic on firmer financial footing than it had entered it. Founder Rob Hess is passionate about ice cream but struggled to embrace the financial aspects of running his business. The Rehmann accountant — a midcareer woman — who leads the engagement didn’t scold, didn’t judge, and didn’t lecture, says Hess. Together they discussed creative and smart ways of not only getting his business on solid ground but identifying a route toward growth. They landed on the idea of trimming back the shop’s menu, allowing him to raise wages and cover health insurance for his full-time staff. The seemingly endless pivots of 2020 also freed up cash that retired debt. Now, he’s one of the firm’s regional cheerleaders: sweet returns indeed. ●

# 1+1 = 3

## When Armanino LLP acquired

### BrownSmithWallace in 2021,

#### it got more than it bargained for.

BrownSmithWallace, a perennial on the Accounting MOVE Project Best Firms for Women list, was well established in its hometown of St. Louis with its women's initiative, The Bridge. The Bridge blended career advancement and business development skills training with a cycle of high-profile women's events.

Meanwhile, California firm Armanino had been diligently working on advancing women against headwinds of embedded culture. Leaders steeped in traditional values were open to new modes of advancing women but didn't have the tools to accomplish their ambitions. The firm's women's advancement network made some headway, but firm leaders realized that the long game of reaching gender parity in leadership was going to be long indeed.

Then Armanino acquired BrownSmithWallace, and with it, The Bridge. The infusion of fresh perspective and deep authority from the success of The Bridge proved to be just the chance that success-hungry Armanino senior leaders needed.

A rigorous analysis persuaded firm leaders that they needed to clear the way to the finish line.

It was hard to argue with BrownSmithWallace's track record: In 2020, its final year in the MOVE Project, the firm reported that women comprised 40% of its partners and principals.

"We benchmarked from their success," says Carol Ann Nash, chief people officer at Armanino.

A diverse group of women leaders across Armanino

facilitated frank discussions with executives about why women defected from Armanino's partnership pipeline. They found that women managers often refrained from voicing their ambitions to rise, and the partners they reported to didn't ask about their goals. And Armanino's partnership preparation process often ignored issues of flexibility and sustainable workload, both key factors for women in the demanding stage of raising families while pursuing career ambitions.

The working group retooled The Bridge to concentrate the best of both firms on the partnership prep process. One simple but powerful innovation: Both managers and employees are required to open all performance reviews with the icebreaker, "I am interested in partnership." By requiring all to address that topic, ambitions for advancement cannot be avoided, a particular benefit to Asian women, who often are reluctant to voice their career ambitions. The other required performance review question: "How are you feeling about work-life balance?"

Together, the two discussion points empowered rising women and their managers to talk about their ambitions and potential barriers. "It makes it visible for both parties who are having the one-on-one," says Nash. "It creates a platform that makes it easier to have that conversation."

And acknowledging that it's the last-minute sprint that propels a distance runner over the finish line, senior Armanino leadership ensured that the firm's management committee includes three women. Two women were elected to serve as the chair and vice-chair positions of a key firm leadership team and another woman is in charge of growing geography. Armanino's 2022 class of new partners is 54% women, illustrating the results of building a strong talent pipeline of women leaders, with solid enthusiasm and support from leaders to see this number continue to grow. ●

# About the Accounting MOVE Project

The Accounting MOVE Project is based on the MOVE methodology, developed by research partner Wilson-Taylor Associates, Inc., which investigates the factors proven to be essential to women’s career success:

M – Money: fair pay practices

O – Opportunity: advancement and leadership development

V – Vital supports: work-life programs that remove barriers

E – Entrepreneurship: operating experience for managing or business ownership

## Methodology

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 and founding sponsor Moss Adams.

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

The Accounting MOVE Project is the basis for two recognitions of excellence for women in the accounting and advisory profession, both awarded by the AFWA:

- **Best CPA Firms for Women:** 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 a firm’s MOVE factors are effective, it will have a healthy and growing proportion of women in its leadership pipeline.
- **Best CPA Firms for Equity Leadership:** This list recognizes firms with at least 31% women partners and principals, as roughly a third is the widely recognized “tipping point” or 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, initiatives, and growth. ●

# 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 over 85 years, the organization has proudly upheld its mission to enable women in all accounting and related fields to achieve their full potential and to contribute to their profession. Visit [www.afwa.org](http://www.afwa.org) for more information.



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