

Understanding Accountability & Unity Within Partner Groups



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The Private Companies Practice Section of the American Institute of Certified Public Accountants (AICPA) recently issued its annual Top Issues Diagnostic Report for 2013. For the fifth consecutive year, owner/partner accountability and unity has been cited as one of the top two issues for CPA firms comprising more than 21 professionals. The report states that “firms are seeking ways to lay a foundation for robust future growth...” and offers a short list of directives for CPA firm leaders (quoted from the report):

- Develop a culture of performance and accountability
- Grow and develop leadership skills and accountability and take full advantage of owner retreats by providing the time for owners/partners to focus on strategic planning that connects on a deeper level
- Conduct a “future forum” that engages all partners in developing a unified forward-thinking vision as part of strategic planning at your next partner retreat

The AM Law Daily has reported that there must be accountability among firm leaders for the results of their budgeted plans and initiatives. Shareholders “must demonstrate their own confidence in their budgets and business plans by holding themselves directly responsible for the outcomes”.¹

How Groups Work

I will first define a group as an assembly of at least three people who all have something in common. I would define a team slightly differently; a group of people who share the same goals. (Thus, you can see the difference between a support group for new moms and a team of professionals who will benefit from the firm hitting its sales quota next quarter). I will use the term “group” as an interchangeable term for both “group” and “team” - as firm shareholders have things in common, such as all being employed at the same firm, possessing similar skill sets, etc., as well as sharing the same goals which are growth and/or profitability of the firm.

¹ On Law Firm leadership and Accountability - *The AM Law Daily* “The Management” – Edwin Reeser (August 31, 2009)

“Understanding the four stages of group development can assist us in nurturing a culture of accountability and unity.”

There are four stages of group development. Understanding them can assist us in how we might nurture or develop a culture of accountability and unity among the members of the group:

1. **Dependency & Inclusion** – The members of the group look directly to the leader for guidance
2. **Counter-Dependency & Conflict** – Someone within the group challenges the leader
3. **Trust & Structure** – The group members start to experience a sense of unity as at least two or more members of the group agree and are the “same”
4. **Work & Productivity** – The group starts to be productive as its initiatives/goals begin to be recognized

Extensive research on group development has been conducted, of course, but I would like to examine a research paper entitled *Group Development across Time - Reality or Illusion?*² published by a coaching colleague, Felice Tilin, who has been studying and coaching groups worldwide for over 20 years. The purpose of her research was to “investigate the relationship between the length of time that work groups had been meeting and the verbal behavior patterns and perceptions of group members about their groups.”

The verbal behavior patterns and perceptions of 180 members of 26 work groups were examined and the perceptions of 639 people in 88 work groups were explored. The groups studied represented an array of ages and genders and most of the groups (over 80%) were from for-profit companies. The groups met consistently without change in membership for anywhere from 1 to 15 months and each group had one designated leader. The groups ranged in size from 4 to 14 members.

The researchers monitored and recorded each group with the intention of categorizing each and every statement made during the group meetings. The verbal interactions of the group were transcribed, and then cross-checked by another researcher for verification of how each statement would be categorized. Taken directly from the report, here are the eight categories of the verbal behavior that were identified, along with brief descriptions:

2 Group Development across Time – Reality or Illusion? – Small Group Research, Vol. 34 No. 2. – Sage Publications - Susan A. Wheelan, Barbara Davidson, Felice Tilin –(April 2013)

Dependency Statements are those that show the inclination to conform to the dominant mood of the group, to follow suggestions made by the leader, and, generally, to demonstrate a desire for direction from others... (*"I don't know what to do."*)

Counter-dependency Statements are those that assert independence from and rejection of leadership, authority, or member attempts to lead... (*"The leader is incompetent."*)

Fight Statements are those that convey participation in a struggle to overcome someone or something and imply argumentativeness, criticism, or aggression... (*"I don't want to be in the same group as you."*)

Flight Statements are those that indicate avoidance of task and confrontation... (*"Did you watch the game last night?"*)

Pairing Statements are those that include expressions of warmth, friendship, support, or intimacy with others... (*"I like you."*)

Counter-pairing statements are those that indicate an avoidance of intimacy and connection as well as a desire to keep the discussion distant and intellectual... (*"I'm not interested in friendship."*)

Work statements are those that represent purposeful, goal-directed activity and task-oriented efforts... (*"Let's focus on the task at hand."*)

Unscorable statements include unintelligible, inaudible, or fragmented statements.

The researchers monitored the interactions of the groups and compiled their data for further review. Group participants were also asked to fill out a questionnaire that was developed to gauge the level of energy expended when attempting to deal with issues. Using these responses, categories/groups of stage development were refined. For example, when asked about group productivity, an answer of "not productive at all" is a one while "very productive" is a four. The data of these questionnaires was analyzed at the individual and at the group level. Here are some of the more interesting conclusions that were discovered:

There is definitely a correlation between productivity and the length of time the group has been meeting.

Individuals who made more fight statements and fewer work statements tended to be in groups that had been meeting for less time. In the group setting, the number of work statements was higher in groups that had a higher number of meetings over a longer period of time.

The group's development stage is directly related to the verbal behavior patterns of group members.

When groups in Stage 3 (Trust & Structure) and Stage 4 (Work/Productive) were compared, it was clear that group members in the third stage of development made slightly more counter-dependent statements (those which separate from the leader in some way) than those in the more productive stage (Stage 4).

Members of Stage 3 groups averaged more flight statements (8.6%) than those in Stage 4 (0.12%).

There is a correlation between the length of time the group has been meeting and member perceptions around the group's development.

The study showed that members groups that had been meeting for a longer period of time perceived their groups to be more productive than the members of younger groups. "Older" groups were perceived to have significantly fewer of the characteristics of a Stage 2 group and more characteristics of a group in Stage 3 or 4. It seems that **there are fewer fight statements and more productivity around or at the six month mark.** In the first set of group data from the study, 12 groups perceived by their members to be in Stage 3 of development had been meeting an average of 8.5 months. In the second set of groups, Stage 1 groups had been meeting for an average of 2 1/5 months.

Does Group Size Matter?

Individuals in larger groups were more likely to perceive their group as having more characteristics associated with the first two stages of group development and also viewed their group to be less productive; smaller groups reflected the opposite, feeling more productive and having more characteristics associated with stages 3 and 4.

There is definitely a correlation between productivity and the length of time the group has been meeting.

Partner Group Stages of Development

Stage 1
Dependency/Inclusion

Stage 2
Conflict/Counter-
Dependency

Stage 3
Trust & Structure

Stage 4
Work/Productivity

In the same first set of group data analyzed, there were 6 groups, representing 23% with 7 or more members. In contrast, the second set of data contained 33 groups with 7 or more members. The insight gained from this study, for our purpose of discussion, would be that **groups with more than 7 people will most likely be harder to get and remain productive.**

What Stage of Development is YOUR Partner Group In?

Stage 1 (DEPENDENCY/INCLUSION)

At your partner meetings, everyone seems to go along with the Managing Partner, whatever he suggests. The Managing Partner does most of the talking while some heads nod in agreement. There is little, if any, conflict expressed or discussed among the group members.

In division/department head meetings, the well-formed outcomes of meetings are not often addressed and the members are not well-versed in the goals of the group or the intention of the meetings. (This rings true even when group meetings are held on a regular basis.) In many cases; there is no written or formal agenda for the meeting and the contribution of participants is often uneven - some members will not offer an opinion or say anything during the course of the meeting. The use of personal digital devices is often tolerated (participants disengage from the meeting while reading/sending e-mails, etc.)

Stage 2 (CONFLICT/COUNTER-DEPENDENCY)

Group members have varying degrees of confidence in the goal or processes of the efforts of the group. The leader's ideas are being challenged at this time. There is more than one point of view being openly discussed and/or there may be conflict or tension within the group.

What happens in the room when an idea or a proposed plan of action is challenged? How do your partners or managers react and or diffuse the conflict? Is there a member of your group who, in your opinion, pushes the boundaries or somehow "stirs the pot"? Does tension serve the group by creating a dialogue among the members to brainstorm or does it have a negative effect on morale, stifling productivity?

I can remember one such meeting where a member confided in me afterwards that she would never speak up again in the meeting because the leader rudely dismissed her idea. When the leader heard of this, he insisted group meetings stop altogether.

Stage 3 (TRUST & STRUCTURE)

Group members arrive to meetings on time and they are prepared and focused on the agenda. Most of the conversation and interaction is focused on how the team will achieve its goals, including accomplishing specific tasks.

Partners and managers are relaxed and easy, yet sharp and engaged. Often, this is the stage when sub-groups or committees are created to multi-task the variables that are necessary to meet the group's objectives. When an obstacle is identified that might impede the progress of the group, members switch gears appropriately and come up with a reasonable solution. The professionals appear satisfied when leaving meetings and the next meeting date has been set. Often, group members will have been assigned a specific action step to be completed prior to the next meeting. At this stage, I have witnessed "reports" given and "homework" assigned to group participants.

Stage 4 (WORK/PRODUCTIVITY)

Members of the group are effectively implementing decisions and completing action steps. All participants are reporting on their progress and commitments are being fulfilled. Group members are taking pride in their contribution. During this time, group members' accomplishments are acknowledged and "celebrated" inside and outside of the group.

I have found during this stage that professional service providers, especially in levels of higher management, sometimes take pleasure in friendly competition, enjoying the publication of their "wins" firm-wide. Humorous banter can drive the success of the group and keeps the objectives alive in a meaningful way for group members. This also helps boost morale and maintains a positive energy during meetings. I encourage senior management to support group members' successful behavior by communicating their personal success stories – e.g.,

A clearly defined result of accountability is each group member being responsible for taking actions that serve the established goals of the whole group.

distributing some type of internal newsletter, report or firm-wide address on a regular basis. This will educate all firm members on management's initiatives, boost morale by sharing success stories and foster a sense of pride among all group members.

Summary of How Groups Work:

- It is beneficial to understand the effectiveness and power of the group as it applies to professional services firms' shareholder groups, its subdivisions, departments and divisions within the organization.
- When you understand the stages of group development, you can honestly assess where your groups are currently – and help guide them to the final stages of group development – which equals a positive impact on work product and increased accountability and unity among the members of your group.
- It is important to hold regular meetings in order to go through the normal stages of group development toward productivity. If your partner group or niche teams do not meet on a regular basis, this should help sway you to understand the importance of doing so. You should plan on doing so for at least six months before the expectation of any real work product.
- Partner groups with more than 7 members should consider the creation of sub-groups or committees to achieve certain initiatives.
- Projects that are short-term (less than 6 months) might best be undertaken by one or two individuals rather than a team or group approach.

Why Accountability & Unity Is So Important

Let's clearly define our desired result of accountability and unity for groups as follows: each group member is responsible for taking actions that serve the established goals of the whole group. First, we have to have a goal for the group. Then, each of the members need to be doing something to assist and support that goal into fruition.

Marc Craemer³, author, blogger and regular contributor for *The Seattle Post Intelligencer*, writes extensively about group accountability and effective teamwork. He wrote, “group accountability is about the willingness of all team members to call each other on performance or behaviors that are detrimental to the team. This requires a great deal of trust and commitment, and it also requires courage.”

Teams that avoid holding one other accountable:

- **Create resentment among team members who have different standards of performance.** Time and energy of group members is often spent complaining about others’ who are not “carrying their own weight”
- **Encourage mediocrity.** Why should anyone strive harder if there is nothing to be gained – i.e. compensation and/or recognition from peers or supervisors?
- **Miss deadlines and key deliverables.** Professionals tend to focus on the obstacles or fears around the objective rather than follow-through.
- **Places a burden on the team leader as the sole source of discipline.** Most leaders of groups and teams would value more input; this becomes more apparent over time.

I have seen professional services firms struggle with poor performers at their firm at all levels – professionals who have consistently poor reviews, maintain low levels of productivity, performance, skill set or lack of initiative. Unfortunately, the profession has faced staffing shortages over recent years, resulting in a shortage of professionals. But is that reason enough not to somehow motivate or elevate the professionals that are currently employed?

*I have personally witnessed partners discussing poor-performing staff members, arguing about individuals’ raises and bonuses at great length, rather than spending that time addressing the behavior of the individual – or, more importantly, discussing methods of **changing** that professional’s behavior. A recent good example of this was a group I saw complaining that “Sue knows one of her expectations each year is to provide continuing education seminars to staff. She consistently*

³ Group Accountability for Effective Teamwork - The Seattle Post Intelligencer - Workplace Wrangler – Mark Craemer (November 19, 2012)

gets low scores on this. Why can't she do better?" The partner group decided to give Sue her usual bonus, despite receiving consistently poor feedback from her seminars. They did not consider giving Sue any assistance in the preparation of these courses or provide her with presentation skills training. (Note: The partner group also has no idea how much Sue dislikes giving these presentations). **Since motivation drives behavior, this is an important fact.**

Addressing – and Diffusing - the Dysfunction of the Group (Through its normal stages of development)

How can we peacefully and quickly navigate these stages of group development toward productivity? How can we engage group members, avoiding common pitfalls that we witness time and time again, with partner groups, niche-focused teams, divisions and other groups or teams that exist within your organization?

In order to understand what drives the group, we need to revisit the group's parts. There is a common expression that I think is appropriately here and that is, "**the whole is only as good as the sum of its parts**". Since the group can only stand as strong as its individual members, in order to fulfill the objectives of the group, we might want to first address the motivation of each member. I believe that, no matter how hard you try, no leader will fully be able to remove the subjectivity of "self" entirely from group members. **I advise that the best way to motivate a group is to make sure each individual's needs/desires are addressed in the strategic plan or vision/mission.**

The GOAL

1. A unanimously agreed-upon goal or objective that everyone buys into. Clearly-defined objectives will aid us in this endeavor. Most groups that I have witnessed seem to get caught up in the objective in two ways:

a. **Goals are too vague** – "We need to make more money next year."

It was admitted to me once, when I prodded a partner group, that a particular goal of revenue growth that had been identified by the group was, in fact, a random number,

arbitrarily decided upon after a rather chaotic discussion (it was the mid-point of a wide range of numbers that had been thrown around) based on no actual data or firm statistics. With no historical data to support this unrealistic expectation, no individual taking responsibility for his/her part to contributing to the goal – as well as no personal gain identified or internalized, it is no wonder that the forthcoming plan of action went nowhere.

b. **Goals are too restrictive** – “I want every manager to join a networking group that they can attend once a month.”

Common pitfalls occur when a “one-size fits all” solution is mandated as a result of a perceived problem. Conversely, another example is when the belief around a proposed goal (or action) is negated before it’s given a fair chance. *“We tried that before and it didn’t work...next!” or “Never happen.”*

If the only way (or certainly, the best way) to achieve your goal is by rallying everyone within the organization to support the goal through action, then isn’t it important to get buy-in around that goal And might not the best approach be to ASKING QUESTIONS of group members?

This way, defining the goal is everyone’s decision. It is specific, not general, and because individual needs and issues are examined it becomes a passionate, honest commitment. Everyone ultimately has a say in what their contribution will be. This takes a bit of tact and requires an educated, yet objective perspective.

The ACTIONS

2. **Accountability as Analysis** – Everyone needs to be responsible for his or her actions; each member is ready, willing and able to contribute to the desired outcome/goal.

This requires a tremendous shift. The leader of the group acts more like a facilitator, asking open-ended questions to gather information from group members – intentions, desires, opinions, fears, beliefs, and judgments. The approach of using open-ended discussion and honest dialogue should elevate support and trust among the group members – permitting topics that uncover areas of vulnerability to no

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longer be a taboo subject. One way to achieve this is to consider your group as a band fighting the “outside world” – i.e. your competition. When this approach is used, you often witness a different slant on the information presented, as professionals are more open and objective in their considerations and statements.

Create and foster a non-threatening group mentality by asking open-ended, thought provoking questions. This should lead to more productive discussions that focus on alternative solutions, as opposed to the problems at hand.

Overview of How to Achieve Accountability & Unity Among Group Members:

Clarity - The group or team should be very clear about the specifics of the desired outcome of the GOAL and how it will serve the greater good.

Make it Personal - Insert a figurative letter “I” into the word TEAM. Since motivation dictates, behavior, facilitate open, honest dialogue to ascertain what will drive the members of your team. How will this goal serve them individually? What, if any, fears exist within them that might be resulted upon success? (e.g., more work, responsibility, less staff, longer hours, etc.)

Flexibility - Each person brings with them a natural gift or skill set that can contribute to the growth and success of the endeavor – so they should be encouraged to identify that value in themselves. Be open-minded and listen and encourage volunteerism around activities and deadlines.

Peer Pressure – The existence of peer pressure around performance within a group is often palpable among successful teams. The key is keeping it positive by using reinforcement of effective behaviors and interpersonal strategies rather than focusing on wrong-doings and blame. Acknowledge mis-steps but quickly use them as a learning tool.

Role-Playing & Brainstorming – Listen to the perspectives of other members of the group. Contemplate possible consequences, such as others your group might need to interact with in order to achieve the goal. Consider asking an objective team member to play “facilitator

for a day” or act as a “time-keeper” during the meeting. The presence of an over-seeing objective team member is a beneficial tactic I have used to transform the energy, dynamics and performance of groups.

Personalities - Understand the inter-personal strategies of group members. Know what to expect from group members, as far as recurring behavior, both positive and negative. This is instrumental in advancing the group to the next level of development. We will examine this in greater detail next.

What Effect Does PERSONALITY Have? (Leaders and Participants)

The average corporate workplace consists of a variety of individuals - of different ages, varying degrees of education, levels of physical fitness, a wide range of cultures and up-bringing, social status, marital status, gender, and religious and political affiliations. In many cases, they would not freely choose to spend as much time together as they do in their work environment. It is not surprising that groups present a challenge. Understanding general categories of personalities – and learning tools and techniques to deal with personalities that you may find challenging - can assist in successful team and group building.

Let’s explore the effectiveness of leaders. How much weight should be placed on the leader’s capacity to build and maintain a high-performance group or team?

A paper entitled “Coaching on the Dark Side” was written by Eric Nelson and Robert Hogan and was published in the *International Coaching Psychology Review*.⁴ The purpose of this paper was “to review the relationship between personality and leadership in an attempt to classify certain flawed interpersonal strategies that degrade a leader’s capacity to build and maintain high-performing teams.”

There is little doubt as to whether or not someone’s personality will have an impact on their leadership effectiveness. Awareness of personality types and their related behaviors, such as consistent reactions to certain situations, becomes a very valuable tool. It can explain behaviors, improve interactions among the group and help to avoid recurring miscommunication among team members.

⁴ Coaching on the dark side – International Coaching Psychology Review - Vol. 4 No. 1 – Eric Nelson & Robert Hogan (March 2009)

As an example, if you understood that, as part of Joe's personality, he needs time to mull over decisions when he is feeling stressed, it might be better to give him a detailed brief explaining different scenarios surrounding a particular issue and then give him a day or two to make a decision. If your group, as a whole, will benefit from someone who can make a quick decision ... should Joe be appointed as leader? How did Joe become the leader of this group or team? Was he promoted from lower ranks within the firm, never having received any coaching or training in management or leadership? Does he truly desire – or thrive – in a leadership role?

What does it take to be an effective leader for YOUR group?

I often advise, when looking to elect a new leader, such as a managing partner or division manager, to objectively crafting a desired description of the perfect leader in an ideal scenario first (as opposed to coming up with an internal list of potential candidates based upon years of service, reviews, or any other subjective, internal assessments). This way, you can identify the most important traits needed for the job. I encourage conversation and brainstorming about the characteristics of the person you need to attract as well as the required skill set and experience (attitude as well as aptitude). After a careful and honest assessment of this "job description" you may now find it easier to qualify individuals in the running for the leadership position.

There are at least ten to twelve top characteristics of good or successful leaders. Few people possess them all.

Some of the most commonly identified attributes of strong leaders are emotional stability, conscientiousness, integrity, and openness to experience, to name just a few. An honest assessment of the leader's strengths and weaknesses is beneficial. What's the most effective way to ascertain these about your leader? 360 degree performance reviews have been used commonly throughout the accounting profession, but it has been my experience that most firms find these processes to be burdensome and complex. There is research that suggests a common disconnect between leaders' perceptions regarding how they contribute to the stress of their subordinates. Perhaps the most effective tool for measuring team effectiveness and for assessing potential leaders would be ratings received by

subordinates (Shipper & Wilson, 1992).⁵ Of course, as stated above, this should be done after the 6 month period, when the group has had enough time to weather the storm of the natural progression of the group. Collecting feedback from subordinates is an important first important step in identifying areas for improvement. The next step is effective and appropriate sharing of this feedback to the leaders in your organization, which, when done correctly, can create the impetus for real change.

Addressing Deficits around Personality

Understanding the interpersonal strategies of the leaders in place at your firm can help identify methods for change and improvement.

Emotional intelligence must be gauged and addressed. If someone at your firm in a leadership role is considered to be somewhat introverted, there are specific tools and techniques that can be learned to alter this perception. Some of these are remembering names, asking questions and privately scripting or rehearsing conversations. Finding ways to create enthusiasm among team members also helps. Leaders who are truly aware of what makes individuals in their group individuals can foster and develop empathy and interpersonal trust. Great leaders take time to understand the perspective of “the other”.

Personalities of Group Members

Understanding the personalities of group members can help propel your team into productivity. Robert Hogan⁶ created his own personality profiling system (there are a variety of personality profiling methods currently in use today) that offers insight in dealing with some challenging personality traits among group members. Hogan writes, “You might have dealings with a group member who is excitable at the office and who occasionally uses emotional displays which create distance from others”. Hogan asserts that this person “seeks affirmation but actually expects disappointment. This individual most likely does not react well to negative feedback of any kind.” What’s the best way to deal with this excitable leader? Hogan offers, “The key is to fully expect what is mostly likely to come – some form of cynicism

5 Leadership Behavior and Subordinate Stress: A 360 ° View - Journal of Occupational Health Psychology - Lynn R. Offermann and Peta S. Hellmann Vol. 1, No. 4, 382-390 (1996)

6 Personality and the Fate of Organizations – Robert Hogan (June 23, 2006)

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Publicly exploring personality types and encouraging participants to openly identify themselves can be educational, enlightening and entertaining.

or disappointment – and then be prepared to combat those with an increased empathy toward him/her, providing honest, objective feedback.”

I recommend being fully transparent, paying careful attention to communicate this individual’s commitments with regular status updates. (Tip: State the obvious and don’t omit any detail.) This can help keep the individual more focused on the outcome and less apt to “flare up”. Examples of transparent, careful communication are: “So, what is your definition of “success” for this project, Jim?” or “We understand what a great undertaking this project will be for you and how much time it will consume; is there anything specific you can think of that you might need to help you meet the deadline?”

Hogan’s personality profiling system classifies some personalities as “mischievous”. These are leaders who are charming, charismatic and extraverted, seemingly bonding quickly with new acquaintances. According to Hogan, these individuals often have difficulty taking responsibility for their behavior and tend to ignore the expectations that others hold for them. How to handle these leaders? The trick here is to remain wary of all that upfront enthusiasm and be very clear as to what is expected: timelines, objectives and benefits. This is best achieved through asking specific, detailed-oriented questions. Stating matter-of-fact observations and asking questions void of emotion or judgment is highly effective, especially when witnessed by others. Avoid any subjective comments that might be construed as judgmental or opinionated and always leave the door open for a positive response. A good example is, “Is there anyone who can agree with what Steve just said?” or “Is there a reason you did not distribute the pipeline report at the meeting today?”

Summary of Understanding & Dealing with Various Personalities:

In-Depth Personality Testing – There are many effective tools in use by accounting and law firms today, for example, SPARK, DISC, Meyers-Briggs, Nine Domains Approach, etc. In some cases, professionals can take assessments online and receive impressively detailed reports that explain their personality in less than 30 minutes. These reports can accurately capture how they generally approach problem-solving, conflict resolution and explain their preferred methods for communication.

Educational Element around Personality - The key is using the profiling system to identify traits of the person and then work with the results. (I have known firms who do not hire anyone that doesn't meet the "firm personality profile". This had impeded them in growing new services and developing leaders).

Sharing is Caring - I have facilitated relaxed, humorous conversations with groups, where we publicly explore various general, personality types such as The Enthusiast, the Peacemaker, The Investigator, The Helper.... encouraging all participants to openly identify themselves - and each other - and talk about the strengths and pitfalls of each. It can be educational, enlightening and entertaining when done correctly.

I have written before that "achieving accountability among partner groups is the holy grail of professional services firms". With the proper attention and focus, groups can be persuaded to make the necessary shift toward adapting a new attitude that embraces accountability, unity and, ultimately, a new definition of success.

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