

# Identity Shift

many CPAs have built their brand and sense of self-worth on expertise. The more one knows, the more valuable they believe they are. While competency undoubtedly has its place, it is no longer sufficient.

COVID-19 has amplified what we've heard for years: We're living in a VUCA (volatile, uncertain, complex and ambiguous) world. And in recent months, we're actually feeling it. At work and home, we're being asked to create solutions for problems that previously didn't exist. This requires CPAs to shift their identity from being an expert to embrace the value of consciousness.

Consciousness is much more than an esoteric buzzword. It's about seeing yourself, your colleagues and your clients in a deeper, more meaningful way so you can deliver value well beyond business acumen.

While speaking at the 2020 CalCPA Annual Members Business Meeting, AICPA CEO Barry Melancon said, "We need to be more than our technical expertise. What clients and employers want today is something bigger, something broader." Consciousness can empower you to become something bigger and support others in doing the same.

## The Value of Looking Deeper

Performance for a knowledge worker is like an iceberg: there is 10 percent we can see and an additional 90 percent that's hidden. The 10 percent is the observable action one takes. We can see if a person completes work on time or not. But if you miss a deadline, how often do you ask yourself why? And if you give yourself permission to be curious, how deeply are you willing to look for the answer?

The unobservable 90 percent is our being. It's comprised of our beliefs, fears, feelings, hopes and expectations. Much of this is hardwired and driven by unconscious patterns of thinking and feeling. Deadlines aren't always missed because one does not know how to manage their time. Deadlines are



missed when one is a perfectionist and triple checks their work. And they are a perfectionist because they fear they aren't smart enough or may lose their job. Deadlines also are missed when one over promises and under delivers. Often these people-pleasing behaviors were learned during childhood or formative career experiences. To uncover what is in the way of optimal performance, the place to look is within yourself. Do you dare to examine what lies well beneath the surface?

As a professional coach, I know the greatest possibilities for improving performance are found by exploring the uncharted territories of one's inner world. Once the unconscious becomes conscious, one has choice about their actions, can see what drives their behavior and consciously choose new behaviors that produce greater results.

## How Consciousness Structures Itself

Our society understands stages of human development: babies walk around the age of 1, there are the terrible 2s and teenage angst, and humans leave the parental nest near age 18. What's less understood is adult

## CPA Performance Begins with Consciousness

development: the predictable stages for how a human psychologically grows over their lifetime.

In the book "An Everyone Culture," psychologist Robert Kegan's adult development theory provides a framework for how consciousness structures itself. As we mature internally, we become increasingly responsible for our own thinking and feeling. This makes us better equipped to handle greater levels of mental complexity. The higher order of structure we attain, the greater our capacity to be with what life throws our way.

There are three basic stages to adult development theory. Unlike human development, however, adult development theory has no correlation to age or IQ.

1. **The Socialized Mind:** I liken this stage to an Uber; this sense of self is being unconsciously driven around by others. We see this when we meet college students who ask us to provide direction for their career path. We see this at an organizational level when a company emulates the best practice of another organization. The sense of self is externally oriented and relies on the input of others. More often, it's in a reactive state and exhibits ineffective leadership behaviors.
2. **The Self-authoring Mind:** The shift to this sense of self moves the orientation from outward to inward. A self-authoring mind is in the driver seat of life. By looking within, one begins to realize they have thoughts. Without this awareness, actions are unconsciously driven by memorized patterns of thinking and feeling. At an organizational level, the self-authoring mind is not governed by industry standards. Rather, it turns inward and asks, "What do my employees and my clients really need?" This state of being is creative and leadership effectiveness increases.
3. **The Self-transforming Mind:** This developmental stage is powerful and rare. Like Waze, it's open to new routes and

destinations. The ego has dissolved; it is happy to be the driver or the passenger and doesn't get derailed by an unexpected road closure. What some would perceive as an obstacle, is interpreted to be an opportunity. Self-transforming organizations view being human as a cultural priority. They know who they are, how they serve and the value of both. Everyone shares responsibility for the development of people and the culture. There is high retention of talent, clients and intellectual property.

The external world will continue to change at an accelerated pace. To thrive, we must take on the responsibility for the design of our internal space. How well do you know the deeper parts of yourself? Do you traditionally require other people to create stability for you? Or do you have the ability and capacity to design and redesign your own internal operating system? As one begins to mature their inner world, they build capacity

and sturdiness to effectively lead themselves and others through unprecedented times.

### Time to Wake up to New Possibilities

When COVID-19 began, many leaders were making decisions in a reactive state. Compensation was reduced, employees were laid off and learning and development budgets were frozen. At the same time, COVID-19 taught us we can all work from home. Location will no longer matter for employment opportunities, which means we could be on the precipice of a talent war—perhaps one like we've never seen before.

We are also at risk for losing valuable members of our profession. Many CPAs are questioning our norms, specifically the long hours. Working parents, who have been without childcare for months and may have no end in sight, are struggling to meet the demands of home and work. Many carry concerns for their aging parents. The recent experiences of racism left some feeling

hopeless. Because we no longer see one another physically, some may feel isolated or a need to prove they're working by making themselves available at any time. Demand on our psychological resources is at an all-time high.

Why does this matter to CPAs? Because the connection between mental health and performance are inextricably tied. Think of mental capacity like the operating system on your computer. If your mind is anxiously running several programs, there's less space available for strategic thinking and problem solving. In other words, anxiety takes up space that could be held by intellect.

A recent CalCPA member survey on the impact of COVID-19 found:

- 96 percent of respondents said it has been disruptive to their organization;
- 49 percent said ensuring the continued health and safety of employees is a top concern; and
- 45 percent said maintaining a work/life balance was a challenge.

## Adult Development: a new way of knowing in the world

### Self-Authoring Mind:

I am being conscious of my own self and needs. I drive my own car.



### Socialized Mind:

I am being unconsciously driven by others.

### Self-Transforming Mind

I am open to new routes and destinations. I can drive or go along for the ride.

*Adult Development, The Key to Elevating Consciousness*

## Identity Shift

Other concerns included: voluntary termination due to stress, employees on pay leave due to health concerns, an inability to establish a routine and struggling to balance childcare with work hours.

A recent Robert Half survey also found the following regarding how employees are rethinking their careers amid the pandemic and what's most important:

- 60 percent are more motivated to be employed at an organization that values its staff during unpredictable times.
- 40 percent will prioritize their personal life over their job moving forward.
- 33 percent want to pursue a more meaningful or fulfilling position.

While at the outset there may be some news here that might be viewed as grim, it also reveals significant opportunity. We can transform the way we develop our organizations and the people within them.

Employers who tend to the psychological impact of COVID-19 will no longer pay full-time wages for part-time contributions. Morale will increase exponentially and turnover will decrease dramatically. The observable billable hour will no longer be seen

as the holy grail of performance indicators, for we now understand that productivity goes much deeper than what we can see. We will prepare leaders to not only look deeper into themselves, but to also become curious about the real reasons why a colleague missed a deadline. We will no longer refer to last year. We will embrace the unknown so we may serve others in a deeper, more meaningful way. We have an opportunity as a profession to become something bigger, something greater.

The billable hour will no longer be seen as the holy grail of performance indicators; We will spend less energy referring to last year and instead embrace the unknown.

Albert Einstein said, "No problem can be solved from the same level of consciousness that created it." Now is time to transform how we develop talent. A proper balance of competence and consciousness can be your differentiator. After all, CPAs are not human doings; we are human beings. 

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