



Private Companies  
Practice Section

As of January 2021

# CPA Firm Competency Model

## *New Diversity and Inclusion Competencies*

Performance Management

Original content provided by RanOne and its People Development System. Content has been edited by the PCPS & Diversity and Inclusion Teams at the AICPA, Inc.

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## TERMS AND ROLE DESCRIPTIONS

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### ROLES

There are five key roles in the career structure. The definitions capture the primary purpose of each role in relation to client service.

### COMPETENCY MODEL

A model that describes the core competencies (knowledge, skills and attributes) needed by your people to provide outstanding service to clients.

### CORE COMPETENCY GROUPS

There are six key core competency groups. The definition for each group captures the outcome or results of the application of each of the detailed competencies.

### DETAILED COMPETENCIES

A set of behaviors relating to each of the core competency groups for each of the five roles.

### ROLE: ASSOCIATE

Responsible for learning and applying their technical skills and working as part of a team carrying out tasks under close coaching and supervision.

### ROLE: SENIOR

Responsible for organizing and managing client assignments and projects, including the completion of assignments and tasks and project components as well as coaching, advising and directing team members in meeting client and self development expectations.

### ROLE: MANAGER

Responsible for managing client assignments and projects, delivering a high-quality service. This includes coaching, advising and supporting team members in meeting client and self-development expectations.

### ROLE: SENIOR MANAGER/DIRECTOR

Responsible for leading a profitable functional area of the practice - leading the team, building the business and ensuring the team delivers exceptional client service. This role also supports the business development and growth initiatives of the practice and is responsible for retaining talented people through strong leadership and coaching/mentoring relationships.

### ROLE: PARTNER

Provides leadership in a specialist part of the practice and is accountable for quality client service, winning new work, adding value through commercial acumen and developing high performing teams.



## CORE COMPETENCIES

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### 1. CHARGEABLE HOURS/PRODUCTIVITY

Helps manage and develop the business to ensure improved profitability in the short and long term. Manages and develops personal goals in line with firm objectives.

### 2. TECHNICAL KNOWLEDGE/FIRM SYSTEMS

Thorough knowledge and understanding of an area of expertise to add value to clients on a practical level. Able to analyze problems, design and implement practical solutions.

### 3. CLIENT SERVICE

Responsible for client relationships - proactively works to establish and maintain effective client relationships and continually looks for ways to add value. Manage projects for quality and profitability.

### 4. PEOPLE DEVELOPMENT & TEAMWORK

Contributes to and supports the development of the team - continually builds and shares knowledge, and engages in ongoing personal career growth.

### 5. BUSINESS DEVELOPMENT

Identifies client needs and opportunities to sell additional services - engages in effective marketing, business development and networking activities to drive sales.

### 6. DIVERSITY AND INCLUSION

**Embracing diversity and practicing inclusion is critical to the success of your firm. Inclusion happens when people feel like they experience a sense of belonging within their organization.**

**TO ACCESS THE SUGGESTED COMPETENCIES FOR ALL SIX SECTIONS NOTED ABOVE, YOU MUST BE A PAID MEMBER OF THE AICPA PRIVATE COMPANIES PRACTICE SECTION. ONLY THE DIVERSITY AND INCLUSION COMPETENCIES ARE INCLUDED BELOW. THIS DOCUMENT CAN BE FOUND ON THE DIVERSITY AND INCLUSION WEBSITE [HERE](#). INFORMATION FOR JOINING PCPS CAN BE FOUND [HERE](#).**

## 6. DIVERSITY AND INCLUSION

Embracing diversity and practicing inclusion is critical to the success of your firm.

ASSOCIATE	SENIOR	MANAGER	SENIOR MANAGER/DIRECTOR	PARTNER
<ul style="list-style-type: none"> <li>• Understands that collective and individual intelligence increases in diverse groups.</li> <li>• Commits to understand dimensions of diversity, and continuously build greater cultural awareness.</li> <li>• Ability to respectfully address diverse customer service needs and interest.</li> <li>• Understands the backgrounds of their clients and the cultures they live in.</li> <li>• Demonstrates belief that ethnically, generationally and gender diverse firms perform significantly better and are more likely to have industry-leading profitability.</li> <li>• Understands and communicates the importance of working in a collaborative environment with diverse teams to promote creativity and innovation.</li> <li>• Practice self-awareness to unconscious biases and participates in regular unconscious bias training.</li> <li>• Continuously learn and model inclusive behavior.</li> <li>• Able to work effectively in collaborative and diverse teams.</li> </ul>	<ul style="list-style-type: none"> <li>• Understands that collective and individual intelligence increases in diverse groups - open to explore new ideas.</li> <li>• Commits to understand dimensions of diversity, and continuously build greater cultural awareness.</li> <li>• Ensures equitable distribution of client work and opportunities for growth and development.</li> <li>• Ability to respectfully address diverse customer service needs and interest.</li> <li>• Understands the backgrounds of their clients and the cultures they live in.</li> <li>• Demonstrates belief that ethnically, generationally and gender diverse firms perform significantly better and are more likely to have industry-leading profitability.</li> <li>• Demonstrates awareness of the client's shared value for diversity and inclusion.</li> <li>• Understands and communicates the importance of working in an collaborative environment with diverse teams to promote creativity and innovation.</li> <li>• Practice self-awareness to unconscious biases and participates in regular unconscious bias training.</li> </ul>	<ul style="list-style-type: none"> <li>• Understands that collective and individual intelligence increases in diverse groups – open to explore new ideas.</li> <li>• Commits to understand dimensions of diversity, and continuously build greater cultural awareness.</li> <li>• Monitors equitable distribution of client work and opportunities for growth and development.</li> <li>• Ability to respectfully address diverse customer service needs and interest.</li> <li>• Understands the backgrounds of their clients and the cultures they live in.</li> <li>• Demonstrates belief that ethnically, generationally and gender diverse firms perform significantly better and are more likely to have industry-leading profitability.</li> <li>• Acknowledges, in a stated or unstated fashion, other's perspectives. Understands how to motivate and work with both minority and majority groups.</li> <li>• Understands and communicates the business case around why the accounting profession should focus on diversity and inclusion.</li> <li>• Practice self-awareness to unconscious biases and participates in regular unconscious bias training.</li> </ul>	<ul style="list-style-type: none"> <li>• Constantly in touch with industry/market trends and how they inform and influence inclusion and diversity.</li> <li>• Understands that collective and individual intelligence increases in diverse groups – open to explore new ideas.</li> <li>• Commits to understand dimensions of diversity, and continuously build greater cultural awareness.</li> <li>• Monitors equitable distribution of client work and opportunities for growth and development.</li> <li>• Ability to respectfully address diverse customer service needs and interest.</li> <li>• Understands the backgrounds of their clients and the cultures they live in.</li> <li>• Appreciates that diversity leads to productivity and understands the need for diversity goals, actions and outcomes in performance review.</li> <li>• Acknowledges, in a stated or unstated fashion, other's perspectives. Understands how to motivate and work with both minority and majority groups.</li> <li>• Understands and communicates the business case around why the accounting profession should focus on diversity and inclusion.</li> </ul>	<ul style="list-style-type: none"> <li>• Constantly in touch with industry/market trends and how they inform and influence inclusion and diversity.</li> <li>• Understands that collective and individual intelligence increases in diverse groups - champion new ideas.</li> <li>• Commits to understand dimensions of diversity, and continuously build greater cultural awareness.</li> <li>• Effectively convey the firm's commitment to successfully build, direct and maintain motivated, empowered and diverse teams.</li> <li>• Ability to respectfully address diverse customer service needs and interest.</li> <li>• Understands the backgrounds of their clients and the cultures they live in.</li> <li>• Appreciates that diversity leads to productivity and understands the need to champion efforts and establish diversity goals, actions and outcomes in performance review.</li> <li>• Acknowledges, in a stated or unstated fashion, other's perspectives. Understands how to motivate and work with both minority and majority groups.</li> <li>• Understands and communicates the business case around why the</li> </ul>

	<ul style="list-style-type: none"> <li>• Continuously learn and model inclusive behavior.</li> <li>• Able to work effectively in collaborative and diverse teams.</li> <li>• Advocates for diverse perspectives</li> <li>• Adjusts and adapts communication styles to be effective in a diverse workplace.</li> <li>• Influences others to promote, embrace and have accountability to progress D&amp;I.</li> <li>• Responds and takes action against on-inclusive behavior.</li> <li>• Understands the dynamics of cross-cultural and inclusion related conflicts, tensions, misunderstandings, or opportunities.</li> </ul>	<ul style="list-style-type: none"> <li>• Continuously learn and model inclusive behavior.</li> <li>• Successfully builds, directs and maintains motivated, empowered and diverse teams.</li> <li>• Advocates for diverse perspectives.</li> <li>• Adjusts and adapts communication styles to be effective in a diverse workplace.</li> <li>• Influences others to promote, embrace and have accountability to progress D&amp;I.</li> <li>• Responds and takes action against non-inclusive behavior.</li> <li>• Understands the dynamics of cross-cultural and inclusion related conflicts, tensions, misunderstandings, or opportunities.</li> </ul>	<ul style="list-style-type: none"> <li>• Practice self-awareness to unconscious biases and participates in regular unconscious bias training.</li> <li>• Continuously learn and model inclusive behavior.</li> <li>• Develops mentoring relationships with talented diverse Manager/s.</li> <li>• Adjusts and adapts communication styles to be effective in a diverse workplace.</li> <li>• Influences others to promote, embrace and have accountability to progress D&amp;I.</li> <li>• Responds and takes action against non-inclusive behavior.</li> <li>• Understands the dynamics of cross-cultural and inclusion related conflicts, tensions, misunderstandings, or opportunities.</li> <li>• Demonstrates an ability to flex style when faced with myriad dimensions of culture in order to be effective across cultural contexts.</li> </ul>	<p>accounting profession should focus on diversity and inclusion.</p> <ul style="list-style-type: none"> <li>• Practices self-awareness and participates in and promotes the firm's regular unconscious bias training and actively demonstrates inclusive practices/behavior required for all staff.</li> <li>• Recognizes the responsibility to foster, promote, support and drive diversity and inclusion.</li> <li>• Develops strong mentoring relationships with talented diverse Director/s.</li> <li>• Values actively sponsoring diverse professionals.</li> <li>• Adjusts and adapts communication styles to be effective in a diverse workplace.</li> <li>• Influences others to promote, embrace and have accountability to progress D&amp;I.</li> <li>• Responds and takes action against non-inclusive behavior.</li> <li>• Demonstrates an ability to flex style when faced with myriad dimensions of culture in order to be effective across cultural contexts.</li> </ul>
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