



Building your firm's CPA culture



Foster talent and leadership by developing your staff.

The CPAs on your staff help you offer high-quality services to meet client needs. Their education and training also help set your firm apart in the marketplace and provide an important competitive advantage. That's why it's critical to create a CPA culture that encourages all eligible staff members to take and pass the Uniform CPA Examination®. Firm environment and expectations are key factors in helping candidates successfully complete the exam process. Here are some ways to build your firm's CPA culture, plus some tools to help.

"A firm that values the license will help the student."

Melisa F. Galasso, CPA, Founder – Galasso Learning Solutions LLC

Recognize the value.

When staff members take and pass the CPA Exam, it isn't just a rite of passage, it also provides a strategic advantage and benefits to your practice, including:

- A well-trained staff that can add more value to your firm and grow and adapt to your changing needs
- Staff members whose credentials command respect with clients and business contacts

- A possible higher retention rate of a fully engaged staff
- A stronger bench of talent, ready and able to move into future leadership positions

Leadership commitment to creating the right culture is critical to helping your staff pass the CPA Exam. Helping them see the strategic value will make it easier.

"Our managing partner stresses that the credential is not only good for the firm but it is good for the individual."

Marc Filer, CPA/ABV/CFF, Director – Forensic Services, PwC

Define your expectations.

Some of the best ways to reinforce the CPA's value in your firm include:

- **Hire a motivated staff.** During the hiring process, ask prospective employees if they plan to get their CPA and explain the credential's importance.
- **Develop a formal written policy stating firm expectations.** This might include establishing that a CPA license is required to move up into management positions. During informal conversations with the AICPA, a majority of firms said they require staff members to obtain the CPA in order to be considered for advancement beyond certain positions.

Roughly half of firms the AICPA spoke with required eligible professionals to have or pursue their CPA license.

Nearly half of the CPA firms the AICPA spoke with said the CPA was desirable but not required.

- **Assign a liaison to monitor staff progress.** Keep track of who's eligible when hired or after taking appropriate coursework, and monitor changes in their eligibility. That way, you'll know when candidates gain sufficient experience or complete education requirements. Alert these staffers to their eligibility, firm policy on passing the exam and the resources available to them.
- **Publicize your firm's policy on the CPA Exam and the support you offer.** Use regular office communications, testimonial videos, social media and other methods to encourage staff.
- **Congratulate those who complete a study course or pass.** Make it clear that it is a major achievement that your firm values.
- **Dedicate specific time frames during each testing window for candidates to take the exam.** Empower your firm's scheduling coordinator to give top priority to candidates' exams to avoid client scheduling conflicts.
- **Use monthly manager meetings to discuss candidates' exam journeys in relation to workload and firm succession.** Make high-level staff aware of candidates' progress on each exam section. This keeps lines of communication open so you can work together to schedule and redistribute work. Reviewing candidates' certification goals will help you shape your firm's succession plan.

Understand the requirements.

There have been significant changes to the exam in recent years, so be sure you and your firm's champions know what's involved.

- The exam is offered during four testing windows throughout the year.
 - Q1: Jan. 1 to March 10
 - Q2: April 1 to June 10
 - Q3: July 1 to Sept. 10
 - Q3: Oct. 1 to Dec. 10
- It is made up of four, four-hour sections: Auditing and Attestation; Business Environment and Concepts; Financial Accounting and Reporting; and Regulation.

- The exam has multiple-choice questions, task-based simulations and written communications tasks (for Business Environment and Concepts).
 - Task-based simulations are condensed case studies that may require candidates to perform online research and work with spreadsheets or forms.
 - Written communications tasks ask candidates to write a letter or communication based on a specific situation.

Encourage them to keep up the hard work.

The majority of firms the AICPA spoke with have formal or informal efforts to encourage their staff members to attain their CPA license. They include:

- **Leadership support** – When managers and/or partners attend kickoff events or study sessions, it demonstrates high-level support and affirms the importance of your firm's CPA culture.
- **Exam candidate mentorships** – Mentor programs can keep staff members on track and help plan their future in your firm.
- **Study groups** – The leader can cheer the group on and answer questions. Also invite those who recently passed the exam to share their experiences.

- **Time off to study or take the exam** – Help staff balance work, life and studying. Be specific about the amount and kind of time you're willing to give to staff.

"Study days at my firm were a huge benefit when I took the exam. It was great not to have to use a vacation day. It's a challenge finding time to focus on studying around work and family."

Nene Gianfala, CPA/ABV, CEIV, ASA-BV/IA – Vice President, Chaffe & Associates

Offer financial incentives.

For many candidates, preparing for the exam is more than an investment of time, it's also a financial commitment. Providing assistance can be a powerful incentive for candidates and boost the number of staff members who seek the CPA. Options include:

- Paying for the exam fee or study materials
- Offering rewards after they pass a section of the exam or the entire test
 - Bonuses are always appreciated. Offering tiered bonuses to those who sit for the exam within a certain time frame, or providing bonuses to interns who pass before they arrive as full-time staff members are just two ways to motivate.

- In addition to cash, other rewards to consider include extra personal time off or gift cards to recognize the achievement.

"My firm participates in a bonus program for passing the CPA Exam. We award a certain amount if they pass within two years from starting, and a higher amount if they pass within a year. We've been encouraging our staff to pass ASAP."

Tim Jipping, CPA, CGMA – Senior Manager, Assurance, Plante Moran

Celebrate!

A firm-wide email from the managing partner congratulating someone on exam passage puts the spotlight on the CPA-to-be and reinforces your appreciation for their hard work. It can also motivate others studying for the exam, or considering it, to stay on course. Other ways to recognize the accomplishment include:

- Informal parties
- Dinner or lunch with a firm leader
- Flowers or balloons

- Gift certificates, coffee or other treats
- Announcement in firm emails, newsletter or internal website

"When someone passes the exam, the firm sends a really happy email to all staff. It's the best thing to get!"

Bobby Schroeder, CPA, Tax Manager – Erickson Krentel CPAs and Consultants

Get started with the right resources.

Motivating and guiding your staff to CPA Exam passage is extremely rewarding, and there's no need to start building your CPA culture from scratch! The AICPA's Private Companies Practice Section (PCPS), Academic & Student Engagement and Exams teams have created two intuitive toolkits – one for practices like yours, and another for CPA candidates.

The firm toolkit helps you guide your team through all aspects of creating a supportive environment that produces new exam candidates and CPAs.

Individual tools introduce staff to the exam and the licensure process. Supporting resources help candidates along their journey.

You'll find all these resources at aicpa.org/cpaculture.



Quick links

Bookmark these AICPA resources:

- Private Companies Practice Section: aicpa.org/PCPS
- Exam resources: aicpa.org/cpaexam and thiswaytocpa.com
- CPA Culture Toolkit: aicpa.org/cpaculture

Check it off your list.

Inspire your staff to prepare for and conquer the exam. Use this checklist, with links to toolkit resources, to develop your own program:

Get organized.

- [Build](#) your liaison program. Assign a trusted contact who can oversee the program and assist and mentor your CPA candidates. (Get more [information](#) about mentoring programs.)
- [Kick off](#) the program with events, such as a breakfast or lunch meeting. Include firm members from different levels who discuss their own CPA Exam experiences, acknowledge that it is challenging and offer words of support.
- [Track](#) candidates' progress through each exam section. Help them stay focused and make sure to recognize their accomplishments.

Engage your candidates.

- [Help](#) candidates understand how to successfully approach the journey ahead. This guide is great to give to new hires, distribute at candidate planning events or hand out at job fairs.
- [Learn](#) five easy strategies to help your candidates pass the CPA Exam.
- [Share](#) additional resources with your candidates. Make sure they're as prepared as possible for the exam.

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