



Implementation plan

If you, as a new partner/owner, can affect culture change and feel culture change is important to the long-term success of the practice, you will need to be focused and patient in pursuing it. This requires you be extremely clear about the **values** you want to be reflected and the **value** you want to deliver to your stakeholders. Then, you must develop a plan for instilling these elements of the new culture in the practice. This plan must result in sustainable and replicable systems that will motivate those already in or joining the firm. Here is an example of a process for creating such an implementation plan.

- Write down all the **values** that practice's culture should be following.
- Define the **value** that you should be delivering to each stakeholder group.
- List all processes and systems in place. Be sure to include all "informal processes and systems," such as the way you conduct yourself with clients that are done as a matter of course and are not yet documented.
- Create a "value flow" for your accounting practice. This means identifying all the actions/functions that are required to secure a client, create their service plan and implement their plan over time. You must place the actions/functions in the order that they must be done, being sure to account for support functions that are not necessarily in the direct line of the delivery of services.

The order that is created may not be a simple straight line. There may be feedback loops for iterative processes or in the case of support functions, they may come in obliquely.

Once you have done this, you must now define how each action/function contributes to the fulfillment of the **values** of your firm that you have previously identified and how each contributes to the **value you expect to be delivered to your stakeholders.**

- Integrate your list of processes and systems with your actions/functions, identifying which processes and systems are used to accomplish which actions/functions.
- Create a process and systems repository (process and procedure manual, file, etc.). This repository holds all processes and systems using the **Method for Creating Processes and Procedures** that follows on the next page.
- Finally, you must create a means of assembling all the process and systems documentation, paying attention to making it user friendly for people who will be working in various roles to access the information.

Method for creating processes and procedures

1. Name the activity for which the process and/or procedure is being created.

2. What does this process/procedure do to promote the overall value delivered by the practice?

3. What process/procedure precedes this?

4. What process/procedure follows this?

5. How should the preceding process/procedure set up the action so this process/procedure can be done effectively?

6. What outcome should be achieved from this process/procedure to allow the following one to be performed effectively?

7. What are the detailed steps necessary for performing this process/procedure (include samples of documents, forms and screen shots)?

8. What judgments or decisions should one be aware of while performing the steps involved considering how this process/procedure affects the value delivered and the following processes/procedures?



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The Podolny Group was formed in 1994 with a simple but powerful goal of helping business owners to achieve outcomes that made all the effort and risk of business ownership worthwhile. It does this with a very logical approach that the most complete evaluation prior to developing a plan and a commitment to creating doable plans that can be successfully implemented.