

PRACTICE MANAGEMENT

Let the force be with you

by August J. Aquila

If the force is not with you, then it is against you. While I am not talking about the dark side of the force from the Star Wars movies, this force may have the same destructive effect on your firm.

Do you ever wonder why your best plan is never implemented? Why some of your partners sabotage what you are

trying to do in the firm? It all has to do with opposing forces in your firm. While you may or may not be able to see them, you can surely feel them.

Kurt Lewin, who is universally recognized as the founder of modern social psychology, developed force field analysis. It is a management tool for analyzing the opposing forces involved in change or in team-building efforts. It can be used

at any level — individual, personal, team, organizational — to identify the forces that may work against change initiatives.

Lewin viewed organizations as systems in which the present situation was not a static pattern but a dynamic balance of forces working in opposite directions (*see box*). In any situation there are both driving forces that push for change and restraining forces that act

against change. In order for any change to be successful, the driving forces must exceed the restraining forces.

As a firm or group leader you must understand the nature of both driving and restraining forces and the impact that exerting too much or too many driving forces may have on your desire for change.

Using force field analysis

The best way to start using this technique is to visualize



August Aquila
THE GROWTH
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the issue on a white board. First, describe the current situation. Then determine the ideal situation or where you would like to be. This will tell you the distance you will have to move. To get people to move, it's necessary to get them to view the ideal situation as better

than the current one. One way to do this is to describe what will happen if nothing changes.

Now start listing all the driving forces — the forces that will carry you to the ideal situation. Sample driving forces may be team competition, bonuses, new initiatives, etc.

These are on the left side of the white board.

On the right side, list all the restraining forces — those that will stop you from achieving your goal. Some examples are apathy, open or hidden hostility, fear, outdated technology, etc.

Not all forces are equal or valid. Determine which ones are the most important and then allocate a score to each force using a scale from one to 10, with one being extremely weak and 10 being extremely strong.

Once you have both the restraining and driving forces rated, you can determine whether the change you are trying to accomplish is feasible, and if movement toward your goal can be achieved. When looking at the various forces, you have two options — increase the strength of the driving force or decrease the strength of the restraining force. There is always the danger that if you increase a driving force too much, you will also increase the corresponding restraining force.

To understand the unique forces in your firm, consider the following types of questions:

- ◆ Why is it that certain groups are so ineffective in getting things done in the firm while others are extremely effective and efficient?
- ◆ How do individuals within the groups communicate?
- ◆ How is the group affected by the way it is perceived in the firm?
- ◆ What are the dynamics of inter-group relations?
- ◆ How are your team/group leaders trained so that they can actually improve the functioning of the group?

Case study

You have currently been assigned to take over a niche area in the firm. The area has had high productivity in the past. Upon gaining some history from the current team members, you find out that while productivity is high, your predecessor drained the human resources. The former partner in charge of the team had upset the equilibrium by increasing the driving forces, by being au-

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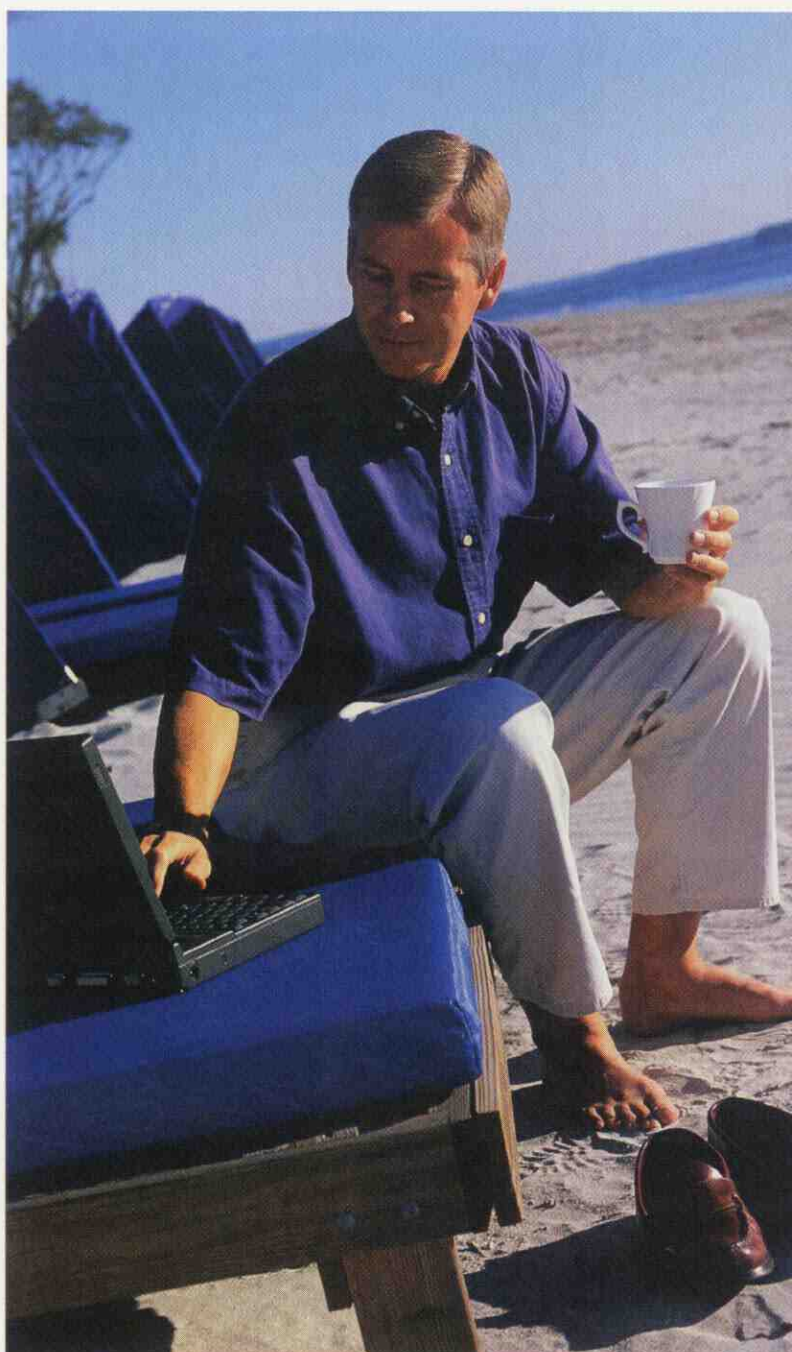
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tocratic and keeping continual pressure on subordinates. He was able to achieve increases in productivity, at least in the short run.

By doing this, however, new restraining forces developed. Team members' hostility toward the partner and the firm increased. Eventually the members of the team began to suffer from low morale. At the time of the former partner's departure, the restraining forces were beginning to increase and the results manifested themselves in high turnover, absenteeism and lowered productivity.

LETTERS

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concluded the following:

1. The Internal Revenue Service will not absorb any of the costs of the software necessary for e-filing, much less the time and effort involved. Who has the most to gain from e-filing?

2. Several years ago, a girl of color opened a bank account in Alabama, e-filed her return claiming a deduction for slavery resulting in a refund of \$550,000 that was wired directly to her bank — and the account was closed in five days. The IRS will not discuss the case, but does admit to 85 such cases. Could this be 850 cases, 85,000 cases, 850,000 cases or 8,500,000 cases of flagrant violations of the law not properly monitored or reviewed before refunding?

3. Some years back, when the IRS introduced e-filing as utopia, I conducted a survey of clients on e-filing their returns for a fee, as suggested by the IRS commissioner in Pittsburgh, Pa. The general answers were, "If you want to increase fees, do it — but no games." As for receiving refunds in two weeks as opposed to six, the answer was, "I pay you to accurately compute my tax liabilities for the current year and the following year." Most of my clients have 26 to 56 pages for their returns, and are not eligible for e-filing in any event.

In the past, the IRS introduced the earned income credit to assist the poor who do not pay income tax. One year, Orange County, Calif., had \$10,000,000 of total refunds for the EIC. It turns out that a garage owner became a tax professional by buying Social Security numbers from homeless people for \$20, and filing EIC returns for up to \$2,400. As a result, take a look at Form 8867, which is required to be completed for EIC returns. I predict a five-page checklist for e-filers in the near future.

This should explain my position, as well as your accountant's, concerning e-filing. Your accountant is a very smart guy — stick with him!

David L. Weiss, CPA
Greensburg, Pa.

Force field analysis

Visible	Invisible
Popular program with mgmt.	Low empowerment
Incentives	No alignment
Logical	Emotional
Growth	Low trust

Now the new partner in charge of the team faces a new equilibrium at a significantly lower productivity. He could increase the driving forces further but that would, most likely, make matters even worse. He would be better off not increas-

ing the driving forces but reducing the restraining forces. The partner could do this by acting in a less autocratic manner, or lowering the production goals and engaging in training and development. He could even look at the current processes to see

if there are better ways to get the work done.

In the short run, the production of the team will tend to be lowered still further. However, if the commitment to objectives and the technical know-how of the team are increased in the long run, they may become new driving forces. The reduction and ultimate elimination of the hostility and low morale that were restraining forces will now tend to move the balance to a higher level of output.

Firms and practice group leaders are frequently in positions in which they must con-

sider not only achieving short-term and long-term goals, but also face intervening variables. It can be seen that force field analysis provides a framework that is useful in diagnosing these interrelationships

The next time an issue arises in the firm, let the force be with you.

August J. Aquila, Ph.D., is the director of practice management consulting at The Growth Partnership and the co-author (with Bruce Marcus) of the forthcoming "Client at the Core" (John Wiley & Sons, July 2004). Reach him at aaquila@thegrowthpartnership.com.

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