

Defining Your Operating Style: Key to Success, by James Schaefer and Katherine Kleindorfer.

Your college career is coming to an end. You've worked hard, learned a lot, made friends, and had fun. Perhaps you've had a leadership role in student organizations. What you've thought has mattered. Students are the center of university life.

You look forward to life after college, beginning your career, making money and having some more fun. The future is bright.

In college, faculty, administration and staff work hard to ensure students have academic success that is further enriched by other student life activities. At many schools students are treated as customers. Students evaluate professors, perhaps several times. Student satisfaction is important.

However, when you graduate from college and enter the workforce, you start over. You start at the entry level and must prove yourself again.

Entry-level professionals are evaluated often, both formally and informally, and their satisfaction may not be what is most important to the organization. There are clients paying fees. Large amounts of money can be at stake and difficult choices will have to be made. Great young professionals have the opportunity to make partner, become a company leader, or perhaps become an outstanding technical expert. Good professionals remain critical to getting the day-to-day work done well. Others are often coached out of the company. In today's competitive market, organizations cannot afford to keep mediocre employees—unless they are mediocre companies, and those won't last long!

What do you want from your career? Do you want to be a CEO, a CFO, a partner in a firm, a technical expert, or something else entirely? Many young professionals are choosing not to become leaders and managers in order to have a more balanced life. This is not a “right answer” problem—there are many good paths. Your challenge is to define the path you want to pursue and set a course that will help you reach your goals.

Given your goals and path, how will you conduct yourself? What will you value? How will you make tough decisions? What rules will you live by? What are you willing to sacrifice for success?

As you transition from life as a college student to an entry-level position in accounting, this would be a good time to think about developing a personal operating philosophy for yourself as a professional accountant.

Why you need an operating philosophy?

To be successful, you will need a framework in which to make important decisions. This framework, or operating philosophy, will help you as you face moral and ethical dilemmas. By thinking about this now, you will be better prepared to face dilemmas. What if you are asked by a partner to shred documents on an audit? What if you learn about questionable financial maneuvers? What will you do? Your personal operating philosophy will serve as a compass. People without this compass are more likely to make inconsistent and amoral decisions.

Some different operating philosophies:

What would Jesus (or Mohammed or Abraham or Buddha) do?

Certainly many people have had rewarding and successful careers guided by deep religious beliefs about appropriate business and personal behavior. These God-based values can serve you well. However, not everyone shares these beliefs, and you must realize that in order to avoid assumptions that can cause you and your company problems. Read on for an alternative view.

What would Machiavelli do?

Perhaps at the other end of the spectrum, some use a Machiavellian approach to business and life. Machiavelli believed that some “virtues” lead to destruction while some “vices” allow survival. He believed the end justified the means. Machiavelli advocated severe punishment and the need to be deceitful without being hated (we do not recommend this approach, but we recognize that some use it). Knowing that some approach business this way will help you avoid pitfalls rooted in naiveté. We believe it is important to trust people, but know who you are trusting!

The Shadow Warrior!

In his book *The Secret Power Within*, Chuck Norris writes about shadow warriors, who, according to martial arts lore, were skilled masters of disguise and specialists in the art of assassination and inciting wars. What made shadow warriors successful was their ability to leave no traces behind that would associate them with their deeds.

According to Norris, today’s shadow warriors can take many forms, but they create havoc by giving advice while at the same time sowing the seeds of discontent. Shadow warriors can have a devastating effect on the culture of an organization.

Norris advises his readers to never be a shadow warrior. Rather, focus on what you are going to do and help friends without taking sides or injuring others.

The Power of Positive Thinking!

Dr. Norman Vincent Peale, author of *The Power of Positive Thinking*, says that positive thinking will improve your life emotionally, spiritually, mentally, physically, and at work. According to Dr. Peale, eliminating negative thinking and self-doubt will enable you to visualize solutions and free yourself from worry, stress, and resentment.

Psychologists call this cognitive reprogramming. It is the ability to frame issues in a positive way – to see opportunities, not problem. Effective professionals rarely say, “it can’t be done” (unless it is illegal or unethical). They figure out how to do it! People with this ability are highly valued in great companies.

An Ethical Approach!

In his book *Make Your Own Luck: Success Tactics You’ll Never Learn in B-School*, Peter Kash argues that success, basic human values, and personal development go together. Nash believes that business should be done cooperatively and is done best in an atmosphere of trust, while distrust pollutes the atmosphere and prevents optimal working conditions. Kash believes that what comes around, goes around. To Kash, the thing that will determine whether you are loved, respected, successful, and fulfilled will be the values you live every day. Kash suggests that honesty, integrity, courage, and straight-forwardness form the foundation for a successful and rewarding life.

These are only some of the options for personal operating philosophies. The key is to choose your philosophy and live by it!

Once you have chosen an operating philosophy, or a combination of philosophies, you can begin to develop some principles to help you have a successful and rewarding career. Here are some tips for making a great start in a new job based on our research and experience:

TIPS:

- 1) Work hard. No one likes a slacker. If you are done with your assignments, ask what else you can do to help. Enough said.
- 2) Be a team player. Many new accountants focus on what their partner or manager thinks. What your peers or support staff think can be just as important. Effective professionals are able to deal well with many different types of people.
- 3) Never stop learning. Organizations spend fortunes on employee training and development. Be worthy of that investment. If you need to know more about a topic, find a way to learn about it. In today's rapidly changing environment, being a lifelong learner is a huge competitive advantage.
- 4) Be early. No one likes to wait on people who can't be on time. In some organizations, tardiness is a "kiss of death." If your goal is to be early, you might miss your goal and be on time. If your goal is to be on time and you miss your goal, you are late.
- 5) Read and understand the employee manual. Employee manuals contain valuable information as to the employer's expectations as well as the rights of employees.

Many misunderstandings can be avoided by understanding the employee manual. It will also provide insights about the culture of the organization you have chosen.

- 6) Take performance evaluations seriously. Raises and promotions are determined by performance evaluations, which may occur often. Assume everything you do will be evaluated.
- 7) Dress appropriately. The definition of appropriate attire varies widely in today's market place and can be difficult to determine, but at least be neat and clean. Shine those shoes; you never know who will notice. Consider dressing for the job you want not the job you have. Impressions matter. If the partners all wear suits, invest in some suits. Consider covering visible tattoos. Avoid jewelry that might be perceived as too much or inappropriate. Sometimes less is best; save it for the weekend. If you are uncertain about what is appropriate, error on the conservative side until you understand the environment.
- 8) Do not undertake activities that you cannot perform competently. Ask for help when needed.
- 9) Do not knowingly be a party to an illegal or improper act. Seek counsel, if needed, and take action.
- 10) Do not divulge private or confidential information obtained in the course of your duties (unless disclosure is required by legal authority). Integrity is a MUST for success.
- 11) Do not engage in acts discreditable to you or your profession. Your reputation is everything!

12) Do not act as a shadow warrior. You might do well initially with this approach, but this path is costly in the long run – both personally and professionally. If you can't be trusted, whom can you trust?

Now, while the topic is fresh in your mind, document your personal operating philosophy. Be ready for the challenges

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