FOLLOWERSHIP: IMPLICATIONS FOR THE ACCOUNTING PROFESSION

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CONTENTS

EXECUTIVE SUMMARY

The accounting profession is changing rapidly. New technologies such as blockchain and AI are reshaping where and how accountants create value, shifting from task-oriented to more consultative roles. The nature of work also continues to evolve from 1980 where one study showed 20% of work was team-based, to 2010 where that rose to 80%[1], and now with the growing trend to virtual (team)work. As a consequence, non-technical skills such as leadership, communication, and decision-making have become increasingly important to accountants. The central question this White Paper addresses is whether *followership* should be added to the list of critical non-technical skills for accountants. The research for this White Paper was funded by CPAO, under the auspices of the CPA Ontario Centre for Performance Management Research and Education (CPMRE) at the University of Waterloo.

Over the past two decades there has been considerable growth in the discipline of followership, the complement to leadership. However, no research has been conducted into followership from the perspective of the accounting profession. In the Fall of 2019 and throughout 2020, interviews were conducted with 40 senior-level CPAs representing many of the largest accounting firms and finance departments across Ontario. As well, a leadership-followership survey was completed by 278 accounting professionals. Data from these two sources was combined with a review of the academic and practitioner literature to create the White Paper.

Analysis of all three sources (interviews, survey, literature review) found widespread consensus on a number of points:

(1) Everyone is a leader and a follower, from frontline employees to the CEO. The CFO, for example, both leads the accounting function but also follows the CEO and Board. Indeed, as a survey conducted prior to this White Paper indicated, one-third of accountants say followership occupies 20-40% of their time while another one-third say it takes 40-60% of their time;

(2) Followership is vital to the profession both in terms of individual and organizational success. Exemplary followership was overwhelmingly endorsed as important to career prospects, quality of work, performance of work units, and even client outcomes. It was only this final category that was at all controversial, with those in an Audit function noting that following clients could violate the requirement for independence; and

(3) Training and development on followership is scarce and there are barriers to its adoption such as the negative perception of the follower label and lack of inclusion in performance management systems; more training and development resources and opportunities should be made available.

An analysis of the interviews suggests that accountants see exemplary followership encompassing three broad themes: Embracing the (leader's) Frame, Initiative Taking, and Being Easy to Lead. *Embracing* includes supporting a vision, being agile and accepting change, advocating for decisions, and working towards the goals of the leader, team, and organization. *Initiative taking* includes challenging the process, positively influencing others, being proactive, building relationships, and continuous self-

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[1] Hollenbeck, Beersma, and Shouten (2012)

development. *Being easy to lead* includes attributes such as being ethical and trustworthy, as well as having patience, reliably getting the work done, and using positive voice[2].

From the survey, almost everyone agreed that followership is more than doing what they are told. Furthermore, followership is as important as leadership and as difficult to do well. Honesty, integrity, dependability, and competence were the top-rated characteristics for leaders and followers, but differences between the two roles also emerged. For example, people generally thought followers should be more loyal, cooperative, and determined than leaders, but that leaders should be more forward looking and fair-minded than followers. One notable point from the survey results is the generally low value placed on new economy skills such as innovation, risk-taking, being courageous or imaginative. This is a matter of concern, given all of the changes impacting the accounting profession.

Exemplary followers were found to positively magnify the impact of leaders. And people who were strong at both leading and following were able to mentor better while accessing greater opportunities and resources for their team. Mentoring followership and attracting strong followers was also seen as a crucial leadership competency. As one interviewee noted, "I look at followership as endorsement of leadership." However, there are limited training resources available and little support for it through standard performance management channels.

There are a number of other useful inferences from this study including the critical importance of followership to early career accountants, and the impact of poor followership on executive derailment especially for women.

In conclusion, followership should be added to the list of critical non-technical skills all accountants develop as part of their professional (enabling) competencies, and it should be included within overall performance management practices.

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[2] Positive voice is defined as any change-related communication that is promotion focused and intended to improve a situation. Devil's Advocates use negative voice because their objective is to block an idea, not promote it. As Hurwitz and Hurwitz (2015) note, "Employees who used a challenging (negative) voice were given lower performance ratings, thought to be less loyal, and had their suggestions adopted less often than staff who had a supportive (positive) voice" (p. 39; see also Van Dyne & LePine, 1998).

KEY FINDINGS FROM THE WHITE PAPER

Is followership important? A majority of accountants believe followership is as important as leadership. Consequently, it should be accorded greater recognition and training. It was also noted that you cannot be a leader if you do not have people willing to follow you. In other words, there are no leaders without followers.

How is followership defined? Five definitions were offered by interviewees:

1. As part of an interrelated leader-follower pair. In this definition, leadership is defined as creating a framework for success which others work within, and followership is defined as taking informed initiative within a framework (Note: this is the definition adopted for most of the paper);

2. As a set of behaviours such as being a good team player;

3. As a position in a hierarchy – a follower is anyone who reports to a "leader";

4. As a relationship – as one person said, "I would understand (followership) in terms of how we exist to meet the needs of others," and;

5. A leader-centric perspective was also offered: followership is when someone has willing followers, i.e., that person attracts great followership (meaning a lot of people).

What is exemplary followership? It includes behaviours such as challenging and questioning in a way that is timely, effective, and uses positive voice, embracing the organization and leader in a variety of ways, and taking accountability for their own work.

What does an exemplary follower look like? The top three characteristics of excellent followers are honesty/integrity, dependability, and competence.

In what ways is followership valuable? For accountants, followership is important for personal outcomes, team outcomes including team dynamics, leadership capacity and success, and client outcomes. However, with clients, it depends on whether the individual is in an audit capacity (followership is viewed negatively) or most other capacities (positively viewed).

- In terms of personal outcomes, strong followership is associated with improvements in engagement, personal growth, career success and promotion, recognition, and the confidence to take on new assignments.

- In terms of team outcomes, followership is associated with stronger team culture, putting the needs of the team first, getting all the work done, improved retention, and better alignment with team and organizational goals.

- In terms of leadership outcomes, strong followership is associated with improved leader effectiveness, the ability of leaders to be more successful, less procedural overhead dealing with team and individual matters, and better leader-follower relationships.

- In terms of client outcomes, accountants who could take on an exemplary follower role when needed served their clients better and built stronger client-accountant

relationships. However, accountants should not follow when working in an Audit capacity.

What are the responsibilities of leaders to followers and followership? Leadership responsibilities include:

- o Developing their followership, leadership, and technical skills.
- o Supporting followers and creating an environment for them to flourish.
- o Finding opportunities to let others lead.

What do accountants know about followership? While leadership is well known, followership is not. However, even just discussing it during an interview was enough for many to begin to evolve their own thinking about what it means to follow well, when to follow, and related ideas.

What training is available on followership? There is little content or training available through formal education or via workshops. Most people learn followership skills implicitly through mentorship or by observation, and there is little support in its development from HR or via performance management systems. However, followership training has been offered occasionally by the professional accounting bodies.

Who or what do accountants follow? There are many different sources of leadership that people follow, including:

- o A formal boss or leader
- o Decisions that have been accepted by the follower
- o Goals and visions of an individual or organization
- o Clients
- o A code of ethics either determined through personal beliefs or professional training
- o Professional standards

Does followership matter for ethics? Part of understanding followership is thinking of it as a role that has personal agency – it is not "followersheep". People who believe that followers have agency are more likely to ask questions and take independent, ethical action when needed.

Anything else? Followership is especially important to the development of early career accountants, but also especially challenging. Junior accountants find themselves following more than leading, having to adapt to many different leaders early in their career, and being asked to complete tasks. While students tend to receive many messages about the importance of leadership, early career success is more closely tied to followership. This can create a disconnect between students' expectations when they enter the workforce and the reality of entry-level jobs. Indeed, while followership is tied to an openness to learn and grow into greater responsibility, overfocus on the desire to lead inhibits this process.

Finally, accountants generally undervalue traits such as risk-taking, creativity, and innovativeness which may lead to future problems as the profession undergoes radical technology-driven change.

RECOMMENDATIONS

The primary conclusion to draw from this White Paper is that the accounting profession needs to embrace followership more fully. Followership is important to organizations and individuals as accounting shifts from task-orientated work to more of a consulting and advisory capacity. The recommendations below reflect the need to encourage development of followership.

1. Foster more conversations about followership. Even a short conversation is enough to spur self-reflection and personal development.

2. Add followership to leadership as interrelated enabling competencies, similar to the perspective NASA has for leadership and followership.

3. Include the three major followership themes – embracing the frame, initiative taking, and being easy to lead – into performance management systems.

4. Make more resources available to learn about followership, including guidance on how to measure it and include it in performance management. This White Paper is one source, but there are others mentioned in the Additional Readings.

5. Create job aids and other resources that support mentoring and training people on followership.

6. Teach leadership and followership together. Offer more training opportunities, possibly include it in student programs and publicize it more widely.

7. Include followership styles in diversity training to bridge different cultural beliefs about what it means to effectively follow.

8. Foster a greater innovation and risk-taking mindset within the profession and to those considering entering accounting.

9. Add followership to ethics training because when people feel agentic in their follower role, they are more likely to act independently, and resist bad leadership or unethical situations.

SECTION 1 – INTRODUCTION

ABOUT THIS WHITE PAPER

This White Paper is sponsored by the CPA Ontario Centre for Performance Management Research and Education, School of Accounting and Finance, University of Waterloo. Its purpose is to investigate the role of followership in the CPA profession and suggest answers to a number of questions: What do accountants already know about followership? What do accountants believe about followership? What are the impacts of followership within the accounting profession? Should followership be developed in the accounting profession? What resources are available to develop followership?

In preparing the White Paper, 39 interviews were conducted with senior-level CPAs across Ontario as well as one senior HR leader (see Research Methodology section In Appendix A for demographics on the interviewees). A separate survey was completed by CPAs in Ontario. Survey respondents included people at all organizational levels, from the heads of accounting at large firms to frontline staff and independent practitioners.

An extensive review was conducted of followership literature from peer-reviewed journals and books, practitioner journals and popular books. A selection of reference works is included in the Further Readings section below for those wanting to learn more.

FOLLOWERSHIP: AN EMERGING CONCEPT

Leadership has been an enabling competency in the accounting profession for years – a non-technical skill that enables accountants to harness their technical skills for greater impact. At the highest organizational level, approximately 18% of CEOs of FTSE 100 companies have an accounting background, with over half having a finance background[3]. In Australia (a country with an industrial base similar to Canada), fully 47% of ASX 200 CEOs have a finance and accounting background[4]. In Europe and the USA, 15-35% of CEOs are promoted from within Finance[5]. In addition, most Boards, both profit and not-for-profit, appoint multiple CPAs to provide corporate oversight and direction. This is a vital contribution of the profession to society.

> "A CFO… is a perfect example of someone who needs to be able to be both a follower and a leader and be able to mix those skill sets up easily and quickly"
>
> NOTE: *All unreferenced quotes in the White Paper are from interviewees and survey respondents otherwise.*

At the same time, most accountants follow someone at least some of the time. In well-governed organizations, CEOs follow the Board. CFOs follow the CEO (and sometimes CEOs follow the CFO). Middle managers and line managers follow their CFOs, and frontline staff follow their manager.

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[3] This is based on an Economia study published Feb., 2018, by J. Fino.
[4] From INTHEBLACK, May 2019 article (uncredited).
[5] Heidrick and Struggles (2018).

Indeed, all professional accountants are supposed to follow general accounting principles as well as professional and ethical dictates. And, as individuals, we all follow our moral precepts, our partners in both business and personal life, and we follow in many other ways at different times. It would be hard to find a person who does not take on a followership role at some point in their day-to-day routine. As one of our survey participants wrote, "*I would understand (followership) in terms of how we exist to meet the needs of others.*" And as another noted, "*there are no leaders without followers.*" In other words, we are all leaders and followers.

Followership is also important to organizational outcomes. One research paper[6] estimates that organizations with strong followership show a 17-43% improvement in almost every metric such as top line sales, bottom line outcomes, customer satisfaction, employee satisfaction, work quality, and more. Similarly, followership impacts personal success. Most studies cite poor followership as one of the top three underlying causes of executive derailment, and it is used implicitly to determine up to 30% of performance evaluations[7], yet there is little training done on followership compared to leadership.

While there is an abundance of books, articles, training programs, blogs, workplace aids, theories and models of leadership, there is much less available for followership. In the 1950's, 129 books and 9,235 articles were published on leadership[8]. The same decade saw 10 books and 38 articles mentioning followership. In the most recent decade (2010-2019), there were over 7,000 books and 460,000 articles published on leadership, while 204 books and 2,000 articles were published on followership. Those are substantial numbers, and there has been considerable growth in followership exposition recently, but it still includes far fewer mentions of followership than leadership. Furthermore, many of these sources mention followership only in the context of something leaders develop in others, or act upon to further the leader's or organization's goals. In other words, the theme of the writing is still leadership, with followership as the passive recipient.

> **"NASA: Skill 2, Leadership/Followership**
>
> Definition: How well a team adapts to changed situations. A leader enhances the group's ability to execute its purpose through positive influence. A follower (aka a subordinate leader) actively contributes to the leader's direction. Establish an environment of trust.
>
> To practice good Leadership/Followership EB, accept responsibility. Adjust your style to your environment. Assign tasks and set goals. Lead by example. Give direction, information, feedback, coaching and encouragement. Ensure your teammates have resources. Talk when something isn't right. Ask questions. Offer solutions, not just problems."
>
> *Downloaded from https://www.nasa.gov/feature/an-astronaut-s-tips-for-living-in-space-or-anywhere*

The first modern author to discuss followership as a separate, agentic role was the noted management scholar Mary Parker Follett (1949),

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[6] Podsakoff and MacKenzie (1997).

[7] Borman and Motowidlo (1993). The problem is that followership is a hidden evaluation criterion, and that upsets people such that they disengage from work – see Beehr, Nair, Gudanowski, and Such (2004).

[8] From a presentation by Dr. Austin Agho at the First Global Followership Conference, held at University of Waterloo in July, 2019.

with her concept in the 1920's of "power-with" rather than "power-over". To her, followers are vital to the co-production of leadership outcomes, an opinion which has only recently be revived (see Appendix C for additional readings). Other than Follett and a small post-war (WWII) followership literature, the recent interest in followership is directly traceable to a Harvard Business Review article by Robert Kelley (1988) and his subsequent book, *The Power of Followership* (Kelley, 1993). Since then, there has been a growing body of theory and practice on followership. Witness, for example, the recent advertisement by NASA for new astronauts-trainees that includes followership, and then a further mention on their website about the skills needed for living in outer space[9].

FOLLOWERSHIP DEFINED

What is followership? There is no single accepted definition, just as there is no agreement on what it means to be a leader or on what leadership is. There are, however, a number of ways to think about followership. The first is as a position in a formal *hierarchy*. If someone has a boss, they are in a follower role. For example, the CFO is a follower to the CEO, and the head of Treasury is a follower to the CFO.

The second definition is as someone exhibiting a set of behaviours. In other words, they are acting "like a follower." This definition depends on personal beliefs about what a leader is and does, and what a follower is and does, but can include important elements that many people would agree upon. For example, one interviewee noted that "it means seamless support" while another suggests it is "buying into the vision… by somebody who's leading them." Perhaps the most common definition is related to the ability or interest in supporting the lead of someone else, regardless of your or their position in the formal hierarchy. For example, a manager of tax might take direction from a subject matter expert who reports to them. Note that this is the way NASA uses followership in their advertisement.

Finally, people identify followership in relation to leadership. As a number of respondents noted, there are no leaders without followers – you cannot lead if no-one follows. A nuance to this is that it could be "a cooperative relationship between a traditional leader and the people over which he/she is supposed to be leading." Or, as another person stated, it is "a symbiotic thing with leadership." Indeed, people noted that having followers in this sense of the word is how "you've actually demonstrated that you're a good leader."

Each of these definitions captures a nuance, and the research literature includes these definitions and more. However, for the purposes of the rest of this White Paper, I employ a more technical definition[10] that embraces the power-with perspective of Follett (1949). In other words, leadership and followership only exist together – you cannot have one without the other:

> *Leadership is creating a framework for success which others work within*
>
> *Followership is taking informed initiative within a framework*

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[9] From the NASA website article by astronaut Anne McClain (2020); CNBC has also published on NASA's followership ethos: https://www.cnbc.com/2020/03/23/nasa-expeditionary-behaviors-for-productivity-in-confinement-covid19.html

[10] Hurwitz and Hurwitz (2015).

In this definition, there are no leaders without followers and, similarly, there are no followers without someone (or something) acting in the role of leader.

Employing this definition introduces the critical idea of a *framework*. There are many types of frameworks. For example, an organizational vision and mission are a type of framework. One interviewee mentioned that, "an example of a framework I saw that I thought worked really well at my time was the six thinking hats." A direct order from a manager or boss is yet another. Other types of frameworks exist that do not have an individual "leader" such as the ethical standards of the accounting profession, the laws governing a particular jurisdiction, and professional guidelines including GAAP and IFRS. At any given time, an individual works within multiple frameworks and as such follows many separate people and ideas simultaneously. Leadership, according to this definition, is not about formal hierarchy but rather about setting up a framework that others work within. However, formal leaders in the sense of a boss or manager often have the unilateral authority to introduce new frameworks and require others to work within them.

Good leaders understand and work hard to create frameworks that others can embrace willingly and with understanding. As an interviewee commented on followers who struggle to embrace a framework:

> *"A lot of the leadership is around the why we're going and what we're trying to get to. And you hear resistance. This won't work. And I appreciate that what is going on in their mind is, there's a resistance pattern going on. But they're trying to get their head around this."*

Examples of frameworks done badly include micromanaging – creating a framework that restricts a followers' opportunities to act – or laissez faire management, that is, not providing sufficient structure for the framework.

Framing also adds nuance to the idea of delegating. Delegating is not about giving up accountability, it is about developing a framework and inviting others to *create* within that framework. Creation, in this case, can certainly mean doing something new and different. It can also mean leading others within the framework. Consider, for example, the CFO who delegates the job of building a new accounts receivable system to one of their Directors. The Director has the authority to determine many of the parameters of the new system and to lead the team responsible for building the AR system, but still has to work within the structure set out by the CFO. In this way, leadership cascades down from those with formal authority through frameworks, and delegating becomes much more (and not at all the same as) giving up authority or accountability. It is also critical for the follower to probe to figure out what all the requirements and constraints are of the frame, even when the leader has not explicitly mentioned them.

Accountants are accustomed to working within frameworks. Frameworks are rigorous and productive, and integral to the profession. As one interviewee noted:

While "a good leader gets the team to understand why," a strong follower seeks out the why, even when the leader has not provided it.

> *"I think as an accountant, you have a framework all the time… And so even the training to be an accountant helps you say, okay, this is the framework I'm working in. How do I achieve what I need to do within that framework? And so that's a little microcosm of followership because, when you go to an*

organization, you're part of a team. Your boss is giving you the framework. How am I contributing to that framework in the best way that I can do? By asking questions, by digging around a little bit and probing into what the actual outcome is supposed to be."

An important aspect of this definition is that if no-one is working within a given framework, the person who created the framework is not leading. Consider, for example, the line manager who directs people to do a task which they refuse to do. If, for example, they refuse because it is unethical, then those people have chosen to follow ethics and not follow their formal leader. When someone stops working

> It is not enough to train people on ethics, they also need to feel empowered in their followership role to choose when and whether to follow their manager or the ethics of the accounting profession.

inside a particular framework, they are no longer following that person, idea, or structure. This is a critical idea because ethics are vital to the health of the accounting profession – any violation of the trust accountants have by virtue of their professional standards can be disastrous as we witnessed with the Enron and WorldCom scandals of 2002 that led to SOX legislation and the dissolution of one of the largest accounting firms in the world (Arthur Andersen, LLP).

Note that this definition also creates space for following to be active, proactive and engaged. As one respondent put it:

"Followership to me means that someone is on the same page, that they're aligned with the goals of the organization, that they're contributing in the best way that they can. Not just taking directions, but asking questions to get their organization and their team to the best place possible within the framework that has been created by their manager or boss or the organization."

We can see, then, that accountants engage in followership all the time just as they do leadership. And followership has an impact on performance. But how significant is that impact? What does strong followership look like? Can we measure it? Can we train for it? These are some of the questions the White Paper answers.

The next three sections review the results of the research carried out for this White Paper during 2019 and 2020. Section 2 answers questions such as: What are the characteristics of strong followers? What are the characteristics of strong leaders? Does the skill of followership add value and, if so, how does that compare to leadership? Who is a follower? And where does followership have an impact?

It is this final question – where does followership have an impact – that is further explored in Section 3. In particular, Section 3 covers four specific areas of impact: self, leader, team, and ethics.

Section 4 consists of a number of ideas that appeared in the research that did not fit into Sections 2 or 3. While the collection of ideas is this Section is not as structured as the previous two sections, they are important. For example, it includes an exploration of followership training, followership for junior accountants, followership at the Board level, and common barriers to developing followership.

SECTION 2 – FOUNDATIONAL RESEARCH RESULTS

Two separate research studies were conducted: (1) the *Interviews*, and (2) the *White Paper Survey*. The Interviews comprised 40 one-on-one interviews each lasting 15-45 minutes. Interviewees mostly held senior positions in firms or had significant experience within the profession (see Appendix A for details). Interview questions were pre-scripted although the interviewer was free to pursue a particular line of inquiry depending on how an interviewee responded to a question. Interviews were recorded, transcripts created, and the data analyzed using suitable qualitative research methodologies.

A White Paper Survey was also conducted. The survey was given to accounting professionals across Ontario (distributed through CPA Ontario) and consisted of three sections. The first part asked respondents to rate a number of characteristics based on how important each was to excellent leadership or excellent followership. Responses were on a 7-point Likert scale, with 1 = not important and 7 = very important.

In the second part of the White Paper Survey, respondents were asked to state the extent to which they agreed with a number of statements about leadership or followership such as "Most people are good followers", or "Good followership is simply doing what one is told". In this case, responses were graded as Strongly Agree, Agree, Neutral, Disagree, or Strongly Disagree.

The third part asked respondents to rate the importance of leadership and followership to performance outcomes such as the quality of work output, career outcomes, and client outcomes. Here, respondents could choose from five categories: Extremely important, Very important, Moderately important, Slightly important, and Not at all important. Finally, demographic information was collected about each respondent.

The next Section contains an analysis and interpretation of the results of the Interviews. Analysis of interview transcripts revealed three major themes, each of which will be discussed. Then, each part of the White Paper Survey is evaluated through analysis and interpretation of the data.

Additional important ideas uncovered through the interviews that do not fit into the major themes and survey freeform comments as well as the interaction and overlap between the two are discussed in Section 3.

INTERVIEWS: THREE MAJOR THEMES FOR EXEMPLARY FOLLOWERSHIP

Followership has been characterized in a number of ways. Robert Kelley (1993) described excellent followers as people who are independent, critical thinkers inclined to action. Barbara Kellerman (2008) asserted that strong followers are those engaged in the leadership process, while Ira Chaleff (1995) calls people who demonstrate these five competencies "courageous followers":

1. the courage to assume responsibility,
2. the courage to serve the leader
3. the courage to challenge,
4. the courage to be an active participant in transformation, and

5. the courage to take moral action when needed.

Thomas Sy (2010) suggests that strong followers show industry, enthusiasm, and are good citizens, while Hurwitz and Hurwitz (2015) note that there are specific behaviours to being a high performing follower such as: (i) taking initiative for your own engagement, development and on-the-job performance, (ii) adding value to decision making even when it is not your decision to make, (iii) developing organizational agility, (iv) keeping others updated and stimulating the right leadership action, and (v) developing rapport, trust, and an understanding of how to work best with leadership.

In the Interviews, accountants were asked what they believed constituted excellent followership. Over 140 ideas were mentioned which can summarized and grouped into three major themes: embracing the frame, initiative taking, and being easy to lead (see Table 1[11]).

Table 1: Major themes identified by interviewees

Theme	Description
Embracing the frame…	Embracing is about accepting and engaging with the framework created by the leader. For example, even when a decision is made by an organization that a follower might not fully agree with, they should still do their best to advocate for the decision and carry it out. Other aspects include embracing a team/leader/organizational vision, being adaptable to change, figuring out and forwarding the goals of others, and getting the work done.
Initiative taking…	Initiative taking includes consciously adapting to the needs of the leader. It means challenging the process and asking questions (clarifying) in a way that is understood to be respectful. Strong initiative taking includes doing more than what is asked and being proactive. Other aspects of this theme include providing useful decision support, actively working on developing a good relationship with the leader, seeking understanding when you do not understand aspects of your role, teaching yourself technical and non-technical aspects of the work, and owning ethical decision-making including outcomes.
Being easy to lead…	Being easy to lead includes behaviours such as getting the work done, and characteristics such as honesty and integrity (see Table 2), active listening, being patient, acting in a manner that evokes trust, and stating your perspective on matters in a positive way that respects the opinions of your teammates and the person leading.

These major themes represent how interviewees, most of whom are senior accounting leaders, assess followers and followership (Implicit Followership Theories, or *IFTs*). As Thomas Sy (2010) notes: "IFTs may influence individuals' behaviors because they use IFTs as a *benchmark* to form impressions of followers" (p. 74). In other words, each of the three themes represents a *performance dimension* that is used implicitly by those in positions of authority to make decisions about an employee such as compensation, project assignments, client responsibilities, and even advancement. Because these performance dimensions are implicit, it creates a developmental barrier to some that can be frustrating, because they do not understand what is holding them back and, as a result, they do not know what it

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[11] An expanded version of Table 1 appears in Appendix B. The expanded version includes the categories that constitute each theme along with typical quotes from interviewees.

takes to improve. Hurwitz and Hurwitz (2015), for example, make the case that "it is hard to improve at followership if you don't know what you are trying to get better at" (p. 25).

However, these can be made visible and actionable. It is possible to include them explicitly in a performance assessment and measure each using techniques such as asking for peer evaluations. For embracing the frame, here is one question that could be asked: "To what extent does (the individual being appraised) inquire about and support your goals, and those of their leader?" For initiative taking, there are existing surveys that allow for its measurement. And being easy to lead can be decomposed into specific competencies such as active listening. Making these implicit criteria for advancement and promotion explicit is a valuable way of reducing stress in the workplace and improving the followership skills of employees.

Improving followership skills is linked to organizational success (Hurwitz & Hurwitz, 2015; Peterson, Peterson, & Rook, 2020; Podsakoff & MacKenzie, 1997), so similar tools could be used to measure and improve each theme at an organizational level as well.

THE WHITE PAPER SURVEY: CHARACTERISTICS OF EXCELLENT ACCOUNTING LEADERS AND FOLLOWERS

The characteristics measured in the White Paper Survey were chosen to coincide with an earlier study by Jim Kouzes and Barry Posner (1987) on leadership, which was further modified and expanded by Agho (2009) to include followership.

Summarized results are presented in Table 2 – see Appendix A for more details on this part of the survey and participant demographics. There are notable consistencies between this study and the two previous USA-based studies. For example, the characteristics endorsed as most important for both leaders and followers were identical – *honesty* and *integrity* – with *competence* either second or third. Unsurprisingly, people prized being *forward-looking* and *inspiring* in leaders more than they for followers, whereas *cooperation* and *loyalty* were identified as more important to those in a followership role. People also recognized that both leadership and followership are "team sports", which likely explains the low ranking given to characteristics such as *independent* and *ambitious*.

A number of characteristics were similarly important for leaders and followers: *caring, dependability, honesty, imagination, innovativeness, integrity,* and *intelligence*. In other words, no-one wants to work with a teammate who is not dependable or intelligent.

Note that *dependable* is a top three characteristic desired of both leaders and followers in the accounting profession, higher than either of the studies by Agho or Kouzes and Posner found. This may be due to work trends such as an increasing extent and frequency of change in the workplace, fewer

middle management layers, less time to develop people, greater reliance on gig work, or possibly new demands brought on by technology. It may also be because this is critical to the work of accountants.

Table 2: Ranking of characteristics for excellent leaders and excellent followers

Characteristics	Kouzes & Posner (1987)	Agho (2009) (medical professionals)		White Paper study (financial professionals)	
	Ranking for Leaders	Ranking for Leaders	Ranking for Followers	Ranking for Leaders	Ranking for Followers
Honesty/integrity	1	1	1	1	1
Competent	2	3	2	2	3
Forward looking	3	2	17	6	15
Inspiring	4	4	20	7	21
Intelligent	5	5	6	10	11
Fair-minded	6	6	11	5	10
Broadminded	7	14	14	9	13
Straightforward	8	10	10	11	9
Imaginative	9	9	15	20	20
Dependable	10	8	3	3	2
Supportive	11	11	7	4	8
Courageous	12	7	16	17	19
Caring	13	13	9	13	14
Cooperative	14	17	4	12	3
Mature	15	15	8	14	12
Ambitious	16	20	18	21	18
Determined	17	12	12	15	7
Self-controlled	18	16	13	8	6
Loyal	19	18	5	16	5
Independent	20	19	19	19	16
Innovative	NEW ITEMS IN CPAO STUDY ONLY			18	17
Risk-taking				22	22

In the White Paper Survey, two new items were added: *innovative* and *risk-taking*. These were ranked at the bottom of leader and follower characteristics. Indeed, there was generally low acceptance for all the change-related characteristics such as being courageous or imaginative. With new technologies quickly eroding the routine work accountants do in areas such as audit, controls, and assurance, it augers a challenging transition for the profession. To be clear, the results of this survey only suggest that such capabilities are not prized among accountants, not that they actually lack a risk-taking or innovative mindset. However, it is a red flag to our educators, professional bodies, thought-leaders, and senior executives that more focus is needed on these skills.

Some of the largest gaps between leader and follower skill rankings were in being *co-operative*, *determined*, *forward-looking*, *inspiring*, and *loyal*. Do leaders need to be loyal, and what is the downside of not encouraging followers to be forward-looking? While no clear direction can be taken from these results, it does bear greater discussion within the profession as to what are the crucial (enabling) attributes, and how might those differ when someone is in a leader or follower role.

Something else to consider is the extent to which people actually show up differently in their leadership and followership roles. Both the interviewees and survey participants overwhelming endorsed the notion that everyone takes on both leader and follower roles, depending on the situation. If someone is forward-looking in the leadership role, should they not be expected to be forward-looking in their follower role? When considering someone for promotion, how should their preference for being cooperative be evaluated, given that it is considered much more important as a follower than as a leader? These are questions without easy answers, but they do need to be discussed and brought out into the open.

Finally, it should be noted that some differences in ranking can mask underlying beliefs that all these skills are important to a degree. The data was collected using a 7-point Likert scale, with the highest characteristic rated a 6.69 for leaders (*integrity*) and 6.62 for followers (*honesty*). The lowest characteristic for leaders (*risk-taking*) was 4.91 and for followers a 4.59. So, while Table 2 represents meaningful gaps between the top and bottom-ranked characteristics, the overall perspective is that all of these characteristics are valuable.

WHITE PAPER SURVEY: IMPORTANCE OF FOLLOWERSHIP TO THE ACCOUNTING PROFESSION

Notwithstanding evidence that followership is associated with improved metrics across industries such as manufacturing and insurance[12], its importance has not been firmly established within the accounting profession. For example, do you have to be a good follower to become a good leader (item 10 – generally yes)? To what extent do followers enhance the ability of leaders to have an impact (item 12)? Can leaders support and create better follower outcomes (item 14)? And, can people be taught followership (item 7)?

Figure 1 summarizes the results of the survey of accountants. Looking at items 2 and 3, respondents generally disagreed that good followership is doing what one is told and that everyone knows how to follow. Rather, followership is a complex skill in need of development. As one interviewee noted:

> "I'm not sure that we… in our own firm have shone the spotlight on the inverse. How do you be an effective follower? Now, followership is an interesting term in my mind. I'm sort of going off the questions here, because it almost gets perceived with this whole leadership lexicon that we've had for years now as a negative potentially. How do you be a good sheep? Right. And that's not what we're talking about."

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[12] Podsakoff and MacKenzie (1997). Note that this article refers to Organizational Citizenship Behaviours (OCBs) rather than followership however, when you read their definition of OCBs, it is clear that most of the OCBs, and in particular the ones with greatest positive influence on outcomes, are actually followership behaviours. Indeed, there is an article in press at the time of publication of this White Paper which demonstrates the direct link between OCBs and followership (Peterson, Peterson, & Rook, 2020).

However, while respondents were unsure if followership could be taught (item 7), independent evidence exists[13] that it can be developed, much the same as leadership. Indeed, CPA Ontario has offered followership training in the past, both in-person and online, and a number of accounting organizations have introduced followership training to their employees.

Item	1	Most people are good leaders.
Item	2	Everyone knows how to follow.
Item	3	Good followership is simply doing what one is told to do.
Item	4	Accomplishing tasks is the result of good leadership, not followership.
Item	5	Most people are good followers.
Item	6	Leadership is more important than followership.
Item	7	Followership has to be taught.
Item	8	Qualities of good followership are the same as good leadership.
Item	9	Leadership has to be taught.
Item	10	Good followership skill is a prerequisite to being a good leader.
Item	11	Leadership and followership are interrelated roles.
Item	12	Good followership enhance leaders.
Item	13	We are all leaders and followers, assuming roles as circumstances dicate.
Item	14	Good leadership enhance followers.

Figure 1: Relative proportion of survey respondents who agree (disagree) with each statement.

Perhaps it is unsurprising that a very high percentage of survey participants (94%) expressed at least some level of disagreement with the idea that most people are good leaders (item 1). In other words, accountants believe there are even fewer good leaders than there are good followers.

Despite the fact that we often colloquially refer to someone as a leader or a follower, as if that was a complete and authoritative description, most respondents agreed that *everyone* is a leader and a follower (item 13). This perspective was also held by the interviewees who, even though they occupy senior positions in accounting firms, still identify themselves as having to lead and follow at different times.

One of the most intriguing results is that a majority of respondents, 55%, *disagreed* with the statement that leadership is more important than followership (item 6). What's more, only 19% of people believe that accomplishing tasks is the result of leadership rather than followership (item 4). It is hard to know from these results if people also think that followership is more important than leadership; most likely, a significant number of respondents believe that the two are equally important. In other words, because

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[13] Followership education is still an emerging area of study. However, a recent volume in the New Direction for Student Leadership (Hurwitz & Thompson, 2020) has a number of articles summarizing what we know about teaching followership and some strategies for doing so and, in particular, these two: Jenkins and Spranger (2020), Hurwitz and Hurwitz (2020).

leadership and followership are interrelated roles (item 11) they have an equal part to play in creating outcomes. Items 12 and 14 support this perspective as most agreed that each role enhances the other.

To bottom line the results of the survey:

- Followership and leadership are equally important
- There is a need for leadership and followership training but it is unclear how trainable they are
- Everyone is a leader and follower from time to time
- Leadership and followership are interrelated.

WHITE PAPER SURVEY: HOW FOLLOWERSHIP IS IMPORTANT TO THE PROFESSION

A summary of the results from the third section of the White Paper Survey is presented in Figures 2 and 3.
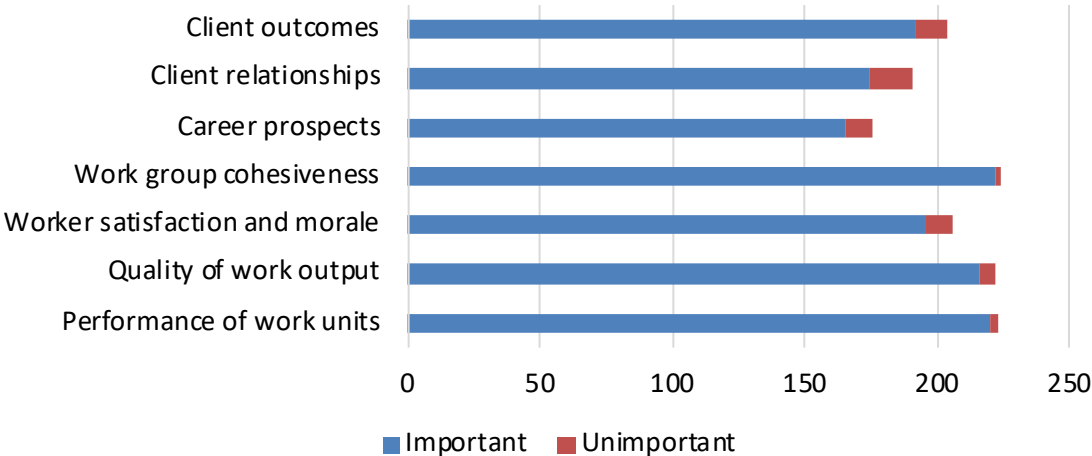

Figure 2: Impact of followership on various important metrics. Note that some participants were either neutral or did not express an opinion, hence the total for each is less than 278.

Followership was considered important to every major category of activity the survey asked about. For example, most survey participants believe that followership is important to client outcomes. As we will see later, interviewees were more equivocal on this particular point. However, almost everyone agreed that followership was important to work group cohesiveness and performance of work units. The earlier study of executives in the health profession (Agho, 2009) held similar beliefs.

This is not to suggest that followership is of greater importance to these outcomes than leadership. The same questions asked about leadership are presented in Figure 3, from which we see that marginally greater importance was placed on leadership in all categories except Work Group Cohesiveness and

Performance of Work Units, for which followership was considered more important.
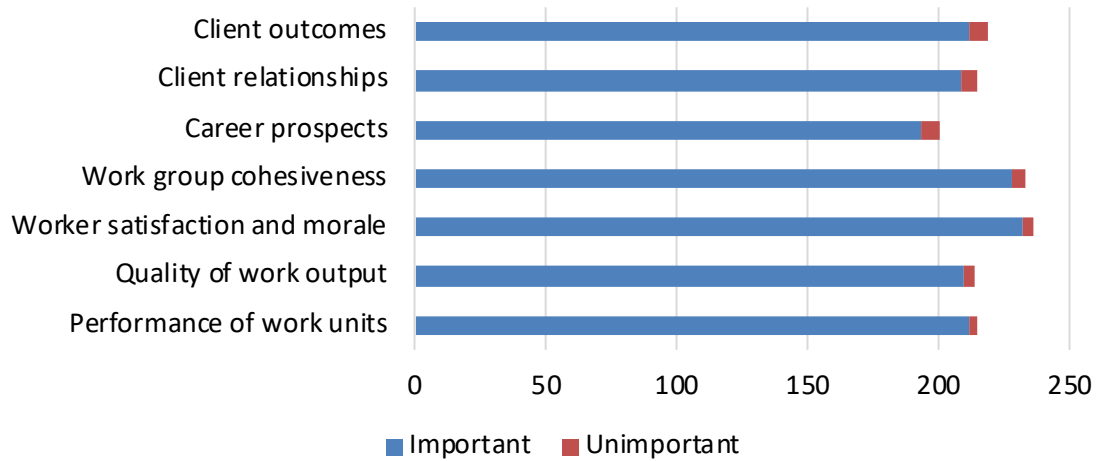

Figure 3: Impact of leadership on various important metrics. Note that some participants were either neutral or did not express an opinion, hence the total for each is less than 278.

Further analysis of the data (not presented) showed no significant differences in these beliefs based on age or gender identity. For example, those under 30 were about as likely to endorse the importance of followership to career success as were those nearing retirement age.

SECTION 3: FOLLOWERSHIP AREAS OF IMPACT BASED ON INTERVIEWEES

While the White Paper Survey had predetermined areas of impact, interviewees provided additional perspectives. They identified four areas of impact:

1. Impact on the individual (self)
2. Impact on the leader
3. Impact on the team
4. Ethical behaviour

1. IMPACT ON THE INDIVIDUAL

Strong followership was associated with positive benefits related to emotional, developmental, and career domains.

Emotional benefits. One outcome of successful followership was the confidence to accept a new position – as one person noted, "it probably was a catalyst for me even accepting the position or pursuing that opportunity, because I know what good followership looks like and I've experienced good followership in other people that I've worked with. So now I have the opportunity to become a good follower."

Those who are poor at followership, on the other hand, have trouble coping with work. Followership is a basic work skill and training on it provides the tools to take charge of a situation, reminds people that they have personal agency and responsibilities, and helps them fully embrace their role(s). It allows

> "Probably the number one (benefit of followership) would be employee engagement."

accountants not only to contribute more, but as one interviewee said, "if you can have that skill set of being more open, of kind of being able to follow, being able to listen and being able to kind of understand and empathize, I think there's much more chance of having a well-rounded individual who is going to be able to be extremely successful no matter where they end up landing."

Not only does understanding how to enact a role reduce stress, it is also emotionally satisfying. As one interviewee noted about role clarity, "I think people would be happier and more fulfilled… And I think you'd have a better workplace and more happier people."

Finally, as a number of interviewees agreed, "probably the number one thing would be employee engagement."

Development benefits. Another benefit of followership is to improve learning. Interviewees noted that being fully engaged in the followership role provides a self-awareness which allows an individual to "build the knowledge base in order to be able to contribute effectively later on down the road." It also helps leaders "achieve their personal growth goals" perhaps because "without understanding how followership works, you'd be blinded. Your leadership would be narrow." Since accountants are both leaders and followers, "the person who understands both roles would be the most successful in any organization. A person who focuses on one and not the other would be limited in their ability to grow in the organization."

> "Without understanding how followership works, you'd be blinded. Your leadership would be narrow."

Career benefits. The most extensively discussed individual benefit of followership was career development and growth. This included both implicit and explicit reasons for a promotion. There is research evidence that followership is an invisible criterion used in promotion decisions[14]. As the former COO of GE Capital suggested, "I'll favor someone who exhibits the (followership) behaviors I expect over someone who doesn't, even if the latter's numbers are slightly better, because I know the former has the potential to contribute more to the organization over time" (Bossidy, 2007, p. 58). For example, in one stark example, an interviewee spoke about a colleague who experienced this:

> "(My colleague) definitely did not have followership, but had really low self-awareness as to why. Right? And they were getting very frustrated because they put their hand up for leadership roles and they weren't getting them… At the time, I think we all just kind of thought, well, it's just your style or it's your approach and you couldn't really put your finger on why is it that you're not getting these leadership roles, but have you taken the time to really build that followership?"

An intriguing perspective on this is that followership is required for promotion because only "once you've demonstrated you can manage up, then we'll give you a chance to actually manage other people, which is the leadership piece." As another put it, "implicitly, the partners, the senior manager, and manager staffing jobs, look for the people who demonstrate for the most part good followership indirectly, not necessarily consciously."

> "Implicitly, the partners, the senior manager, and manager staffing jobs look for the people who demonstrate for the most part good followership"

Followership is also tied to recovering from a challenging situation such as a difficult boss or poor results in a quarter or year. For example, one person revealed a problem they had been having and provided an insight that, "maybe I didn't follow as well as I should, but then I had something new that I was supposed to be implementing. So that resulted in me being let go." That is an extreme example of the impact of poor followership, but there is evidence that many executives derail due their followership skills, and that it is implicated in as many as 75% of the situations where women executives derail[15].

Another career benefit tied to followership was compensation: "We have a discretionary bonus system… again, are they exhibiting the attributes that we would expect of somebody who is, I guess, a good

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[14] Bossidy (2007).
[15] Hurwitz and Hurwitz (2015).

follower?" While another noted that, "we made, to some degree, a very conscious effort in rewarding people with opportunities who seem to (have) a strong sense of followership." This is not what people normally talk about. For example, some people believe that they are being evaluated on their leadership skills and, because of that, may fail to enact their followership role well. This is especially true at the partner level where the Managing Partner is first-among-equals. As one respondent put it:

> "Whether you're the CEO and you think you need to deliver everything… really you should be sharing that with other people around the table and letting them speak more or, you know, so it's in small things and it's in big things. So, I think definitely more followership skills would be helpful."

Intriguingly, followership was associated with lower turnover because staff have a greater respect for and appreciation of their role as a follower.

> "I think people might be more content in their careers possibly, because they understand, they might understand themselves better. Rather than, you know, always be, you know, wanting to jump. I mean, everyone should want to progress in some way, but sometimes staying until, you know, like gradually moving up and not being panicky about it, to become a leader."

The ability of a leader to retain staff was also mentioned by an interviewee: "If I can accomplish all of the goals and say achieve 150% of a plan, but my turnover is terrible, my engagement is terrible, then I don't have good followership, so the *how* piece is weak."

2. IMPACT ON THE LEADER

Followership not only helps individuals, it also has a positive impact on the success of leaders. When a leader has strong followers on their team it enables them to do more and it can be a bulwark against human error. Interviewees identified a number of ways in which leadership outcomes benefit from strong followership:

1. Greater leader effectiveness
2. Improved leader development and success
3. Reduced procedural overhead
4. Improved relational and interpersonal outcomes between the team and the leader

Leader effectiveness. When leaders have strong followers, they are able to take on more tasks as well as attempt new things. Leaders cannot do everything themselves and they cannot know everything. In addition, competent followers can take responsibilities from the leader. As one person mentioned:

> "If you develop talent all around you, then you have the opportunity to move some of those things off so you can progress… if you want to continue to grow as a leader, grow as a person, you know, you have to stretch outside of your comfort zone, and that means getting rid of some of the things that you already know how to do."

Similarly, the more empowered people feel in their follower role, the more likely they are to bring their own ideas to the table and the less likely the team is to engage in groupthink. As an interviewee noted:

"It helps leaders see a clearer path. That has more - it has more diversity of opinion. You know, you can't be a good leader if you don't really know what's happening. And so you only know what's happening if the people that you're leading are free to share their opinions and to find those blind spots that you don't know exist."

And, when followers challenge and suggest course corrections, they also take more ownership for the outcomes.

A frequent comment was the impact followers can have on making "the leader's job easy." As one interviewee noted, if "I try and do absolutely everything myself, I will drive myself to the ground and probably to an early grave." When followers follow, then the leader has a cadre of trusted advisors. As such, "If you're making decisions or whatever you're doing in your organization, it makes everything (easier that) you're bringing everything to the table and not leaving something off the table." Indeed, "strong followership has the power to magnify the effects of good leadership." Not only are strong followers more loyal, they are likely to produce better work (as the research also suggests).

> Excellent followers help leaders do more, see more, and generally "magnify the effects of good leadership."

Leader development and success. If you have experience as a leader, then you likely know how challenging it is to operate when your team does not trust your judgement. Trust, while it should be earned, is also something that others give. Strong followers willingly give trust, though not blindly. This allows them to follow intelligently and it has a reciprocal benefit as was mentioned by an interviewee, since "having a very strong sense of an ability to critique, to evaluate, it allows us (leaders) to self-reflect and therefore be more conscious about the changes we need to make in our own leadership styles that would allow us to be more effective and stronger managers." In other words, thoughtful followers can develop leaders just as leaders are expected to do so for followers.

> When excellent followers support a leader, "that is an endorsement" of the leadership.

This reminds me of a story a colleague recounted about when she was a manager for the first time, newly responsible for a team of two staff members who had over two decades of treasury experience. During her early tenure, these experienced followers actually mentored her on how to be a more effective leader and supported her development as such. The leader in question subsequently rose to Head of Treasury, and has served in that role at a number of financial institutions since; she still cites those formative managerial experiences as a key to her later success. As another interviewee noted, "if you developed a strong followership, then the opportunity for you to tap in to that resource for feedback on your own leadership and leadership outcomes is definitely there. I think there's an opportunity to sort of learn from that."

Another benefit of having strong followers is that when people willingly follow and engage in your vision as a leader, it gets noticed. One interviewee perspective on this was, "to the extent that somebody with a certain technical background supports you. That is endorsement." In other words, followership is affirmation of positive qualities from those who know you best.

Reducing administrative overhead. Leaders want to create alignment with team and organizational goals throughout the team – to get everyone moving in the same direction. Strong followers take the initiative to understand the direction the leader wants to go and, then, become advocates of the that direction with others. As an interviewee mentioned, "If you can trust your people to do the right thing and vice versa, then… it's all going to move in the same direction." In other words, having excellent followers reduces the work of aligning the team. This is particularly beneficial when change and agility are needed in the workplace.

It is easy for managers to fall prey to micromanaging. Often, people micromanage because team members fail to recognize the needed degree of attention to detail, deadlines, and other critical aspects of a deliverable or do not provide information on progress in a timely, useful way. When followers take accountability for doing the work and communicating results, it leaves managers "free to do a lot more things and to not micromanage and to not have to dig into too much depth because I had confidence in the people who were working with me to do what needed to be done and/or to get me involved and engaged in something when I needed to be." In other words, strong followers triage the work so that the manager is involved in "less firefighting, less exceptions, (and) less distractions," as an interviewee explained.

Improved interpersonal outcomes. Many positive relational benefits were associated with having a team of strong followers such as greater enjoyment, less stress, feeling more plugged in to the team, greater confidence in the team, more caring between team members and the leader, and greater trust. The quotes below represent a selection of what was said about this by interviewees:

- *"Strong followership allows for more connection, more awareness of what the reality is of what's going on in the team."*

- *"If we started to focus more on followership then we actually might end up with leaders who, you know, are great relationship managers who care about their teams, who care about their clients, who care about how work is getting done."*

- *"You can have better open communication around your perspectives and your views, particularly if you are the one being followed."*

- *"(Followership) makes it not a one-sided relationship, but I think it strengthens both parties. So the leader becomes perhaps more confident by seeing that people are choosing to follow them."*

- *"The leader (has) a better quality of life when the people around them who are followers are genuinely helpful."*

- *"I think (followership) makes a leader's job much more enjoyable."*

3. IMPACT ON THE TEAM, ORGANIZATION, AND CULTURE

People generally endorsed the positive effect of followership on the team and on team outcomes. And, not only did they endorse it, they mentioned a number of related benefits such as greater team alignment. However, there were nuances. For example, when people think of followership in more

positive terms it reduces the over-focus on wanting to be seen as the leader. An interviewee noted that that, "if you have that good balance of leadership and followership, there's going to be harmony within the corporate culture." And, if people are not "vying for what they perceive as the limelight (i.e., leadership), we could run faster as an organization in the same direction or row faster or whatever the right analogy is." Or, as another put it, "energy that is going in the same direction is way more effective."

Furthermore, followers can distribute leadership more widely because a team is able to share leadership amongst themselves without relying on the leader to manage all aspects of the work. As one interviewee described what happened in a particularly effective team they were a part of: "And so the followers all got together and we shared the leadership across the team. And it was excellent. It was a very, very dynamic team that accomplished a lot. But it was because we were able to check our egos at the door and really work well together."

Earlier, it was mentioned that followership enables greater agility. An interviewee echoed this sentiment that not only will "you, as an organization, get a ton of new ideas" but "things happen way more quickly." When people understand their role(s) and are comfortable in them, it creates "very strong,

> "(Followership) can change the whole dynamics of an organization: how people interrelate with each other, how they interact with each other, how they deal with each other… by creating a framework where people interact with each other."

cohesive (teams) like our finance team in particular – all together in lockstep. Everybody knows their role… to obtain an unbelievable goal."

On the flip side, one interviewee noted that in the absence of superb followers, they were unable to achieve the results hoped for and it led to the leader's downfall. They further mused on what might have happened if "(the team) were ever properly trained to be good followers?" And at the organizational level, poor followership could even result in organizational collapse: "Think about Nortel. What happened in that situation? What would that have looked like if there were stronger followers versus just very, very strong leaders? Could something have - something different have happened potentially?"

Finally, strong followers create better teams. For example, an interviewee suggested that, "if we all understood a little bit more about followership, we would all get along a little bit better because I do feel that it's that co-operative and collaborative sort of thing." And, from a leader's perspective, building followership within the team creates "more genuine relationships with the team" while making "the relationship more resilient" and the team "much more successful and much more enjoyable." People who embrace followership are more "inquisitive and willing to challenge the process… really focus on the achievement of the team… everybody wins if the team wins." Overall, then, by developing followership, interviewees generally endorsed the perspective that, "we (will) have teams that come out the end with having developed some strong relationships."

To sum up, one interviewee expressed the sentiment that "(followership) can change the whole dynamics of an organization: how people interrelate with each other, how they interact with each other, how they deal with each other… it can absolutely benefit an organization by creating a framework where people interact with each other."

4. ETHICAL BEHAVIOUR – WHO AND WHAT TO FOLLOW

The final way in which followership impacts organizations is through the promotion of ethical behaviour. To put it simply, who or what should accountants follow and when?

Generally speaking, accountants are taught to follow the ethical guidelines of the profession but as individuals we also follow our immediate superior or the client. As one interviewee succinctly stated, "I think that training within CPA Ontario and the profession as a whole teaches you that piece of saying stop. And the importance of following your ethical and moral guidelines to be in line with that framework." When the situation is clear, mostly people follow the ethical training they were given.

But what happens when the situation is unclear? As an interviewee noted, "there is an opportunity here in ethics to… go back to the governing body and say, I'm abiding by this, but I'm struggling as to how within that constraint I am able to provide practical solutions to my clients for their problems or more practical ways to maximize their opportunities." In these situations, followers need to feel empowered to "(bring) to the attention of the leaders, you know, concerns or ethical issues or even the need to understand if in fact this particular circumstance involves an ethical decision or not. Because, again, it's not always black and white in those areas."

> If someone does not feel empowered in their follower role, it is less likely they will make an ethical choice.

While followership is no guarantee of ethical behaviour, it does create conditions where ethics are more likely to be given due consideration. This is especially true when an organization honours the importance of followers as more than order-takers, instead as engaged, independent contributors (to use the followership model of Robert Kelley). Interestingly, the military is increasingly recognizing the link between followership and ethics[16], realizing that an anodyne view of followership is antithetical to creating an ethical, responsive force both in the field and back on base. Officer training in a number of institutions in the USA and Canada now includes followership for just this reason.

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[16] Thomas and Berg (2020). One of the most fertile sources of practical advice on followership has come from the military. For a number of years now, the military (at least in the USA) has recognized that the traditional command-and-control model is not effective in the field and has also produces a poor work culture back at the bases. As a result, they have a number of training programs that include followership training along with their leadership training. This article reviews those efforts and the reasoning behind it.

SECTION 4 – THE WHITE PAPER SURVEY AND INTERVIEWS

This section brings together additional ideas from the Interviews, particularly those which intersected with the results of the Survey. These are singular ideas which, while important, did not fit into either the three major themes of the Interviews (Section 2) or the four categories of impact (Section 3).

EVERYONE IS A LEADER, AND EVERYONE IS A FOLLOWER: EQUAL AND DYNAMIC

Organizations often assert that they need "more leadership" and that "everyone is a leader". However, if everyone tries to lead at the same time, the outcome is chaos. And if everyone tries to follow at the same time, nothing gets done. In fact, organizations need people who are able and willing to take on either role as the situation requires. In other words, leadership and followership are dynamic roles that people assume from time to time and switch between[17], as survey respondents overwhelmingly asserted (Item 13, Figure 1). There was wide consensus on this among interviewees, too:

- *"Everybody has a boss. So, if you're CEO of Royal Bank, David McKay, you have shareholders."*

- *"You are a leader or a follower, no matter how high you are at this organization, everybody at some point in time answers to somebody else."*

- *"Knowing when to be the leader and when to be the doer."*

- *"Sometimes when you step back and let others be a leader, you are the follower. And I think people at all levels need to understand that… people need to step back and let other people become the leader, even if it's just a temporary opportunity… (and) you can change roles within a day."*

- *"So, figuring out how to be a great professional (is important), how to be a great follower while being a great leader at the same time, because at certain times you're following, certain times you're leading. And it doesn't matter what level in the organization you're in."*

> "Some of us may have titles, but at the end of the day, we're all equal partners in a partnership."

This sentiment leads to the conclusion that leadership and followership should have an equivalent status, a perspective that Items 4 and 11 of Figure 1 support. People did give reasons why the two roles should be treated equally. For example, it creates a more open environment where every person is valued. One interviewee added a nuance to this perspective:

"If we could create an environment where there was the space to have an honest conversation, not just about successes, but about failures, about mistakes, I think that would actually provide more value to people in our organization as opposed to looking to one person as a source of wisdom or inspiration."

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[17] Sy and McCoy (2014), and Malakyan (2014). Since we are all leaders and followers, we also switch between the two. While that may seem obvious, think about how often someone refers to another person as "a leader", as if that person only has one role that they enact all the time.

Embracing both roles also allows senior members of the firm to learn and develop because leadership is less about hierarchy and more about deciding who has the most to offer in a leadership role for a specific situation and time. For example, the CEO who wants to learn from her/his team has to "subordinate the positional, the hierarchy, the title, the formality and say, okay, if I am having a conversation, how do you think I'm doing? Where could I improve? When I say this or be in a certain way, how do you react? How do you think people feel about that?" Indeed, while someone has to take final responsibility, "in a high-performance team, there's more equality."

As another interviewee offered, "I'm sure they're equally important… (followership) should be a separate competency… taught hand in hand." And, finally, "anywhere where you need a team, people have to have followership skills and leadership skills and you'll be asked to use them differently in different contexts."

FOLLOWERSHIP FOR EARLY CAREER ACCOUNTANTS

Clearly, when people are early in their career, they have fewer leadership responsibilities and leadership opportunities. Indeed, as they leave university, while many students aspire to a leadership role, it is rare that they obtain a position of formal leader for the first few years. Instead, they mostly engage in followership. One interviewee positioned it this way: "Starting off in public accounting, you have to be a follower… as a junior." So, while "followership and leadership isn't necessarily a demographic issue, it most often is." The challenge, then, it to ensure that junior accountants have better awareness of followership.

One of the issues with not spending time discussing followership is that others do not recognize it as a skill they are evaluated on. All too often junior accountants hope to demonstrate their leadership skills when in fact it is followership that should be the first priority. This was made clear by one interviewee, a senior executive, who noted that, "when you first start in the firm, you have to be able to demonstrate to us that you can manage yourself. And once we're comfortable with that, then you've got to demonstrate you can manage up, which to me is the followership piece." Summing up what a number of others said: "I wish I had known more about (followership) in the early days of my career."

Another benefit of embracing the followership role is that it encourages more of a learning attitude to early career experiences. One interviewee put it this way:

> "When you start at any organization or any career or any task, getting into the ideal scenario is that you have the chance to be a follower because frankly, hopefully you realize you generally don't necessarily know what you're doing and you have the opportunity to emulate and to follow people, to understand how things are done and to learn by doing."

One person suggested that there is less opportunity for today's students to learn followership: "I think followership from that perspective was more dedicated, as opposed to the way it is today with being able to just get your CPA through industry." In addition, jobs these days are less about rote skills, where it used to be "you do this section, learn this, add this, divide this," and now it is more about advisory

skills, technology, and interpreting what needs to be done. Knowledge work requires more leadership as well as more followership.

FOLLOWERSHIP AT THE BOARD LEVEL

Many accountants will eventually find themselves sitting on the Board of for-profit or not-for-profit organizations. Boards are meant to be a collection of equals, each of whom has a responsibility to provide strategic perspective and oversight. Whether Board meetings are good or bad "gets down to leadership and followership… and how well are you interacting both ways," as a senior-level interviewee suggested. While good Board governance depends on the independence and expertise of the directors, it also depends on the ability of the directors to collaborate using their expertise and taking on a leadership (or followership) position as needed.

The relationship between the CEO and the Board is also complex. A number of CEOs and Board Directors were interviewed for this study. One Director said about the CEO, "…at times I'm following their leadership and supporting them." But, as a CEO said, "my Board is my boss… well, it is a two-way street in the sense that I'm informing them about things that are going on and how the business is doing… But the input that I get from them tends to be very directive and they expect me to follow their direction." In other words, in the CEO-Board relationship, there is a complex and dynamic exchange of leadership and followership roles. As a senior partner we interviewed mentioned, "sometimes I'm trying to lead them to a different path. But I'm also cognizant of the fact that they're my boss and I do have to take direction. So, it is a balance there for sure. It's definitely a balance."

DEVELOPING FOLLOWERS AND FOLLOWERSHIP

One interview question specifically asked about if (and how) followership was being trained in the respondent's organization. By far the most common response was that no formal training is available. The four main categories related to training mentioned by interviewees were:

1. Informal training: mentoring, modelling, learning from experience
2. Formal mechanisms: appraisals, learning resources
3. Leaders developing followers
4. Barriers to developing followership

INFORMAL TRAINING

A number of interviewees pointed to the critical importance of having someone mentor them on followership early in their career. For example, one person noted that, "I was very fortunate in my career to have some great mentors, typically more senior partners in the organization." At the time, these mentors did not mention followership explicitly, but that is how the interviewee now interprets what happened.

> "As a follower, in the early part of your career, you are always talking to people who have more experience, more insight, more wisdom, more success than you and how you can attribute their success to things that you might be able to learn from, to develop, to emulate in some way"

As well, people noted that embracing followership gave them the license to admit they were not experts at many things and therefore learn from people with more experience and seniority – including learning non-followership skills.

By far the most common response to how interviewees said they learned followership and non-technical skills was from observing others in the organization. Here is a selection of comments from the interviews:

- *"At the end of the day, I really observe those leaders that… had attributes that I really wanted to emulate in my own career."*

- *"People who exhibit poor leadership and poor followership, they teach you the way you never want to make someone else feel. And they teach you what not to do."*

- *"Watching someone who can seamlessly both be a leader, but also know how to follow and allow someone else to take a lead. So that was probably my - where it made the most impact because it was so early in my career."*

- *"I think that's a lot of what the followership is, is learning from other people."*

- *"You learn what kind of leader you want to be and you learn how important followership is from both good leaders and from bad leaders."*

FORMAL MECHANISMS

Much less was made of formal programs for developing followership. This is unsurprising because few resources exist, albeit CPAO and other accounting bodies have made followership training available from time-to-time.
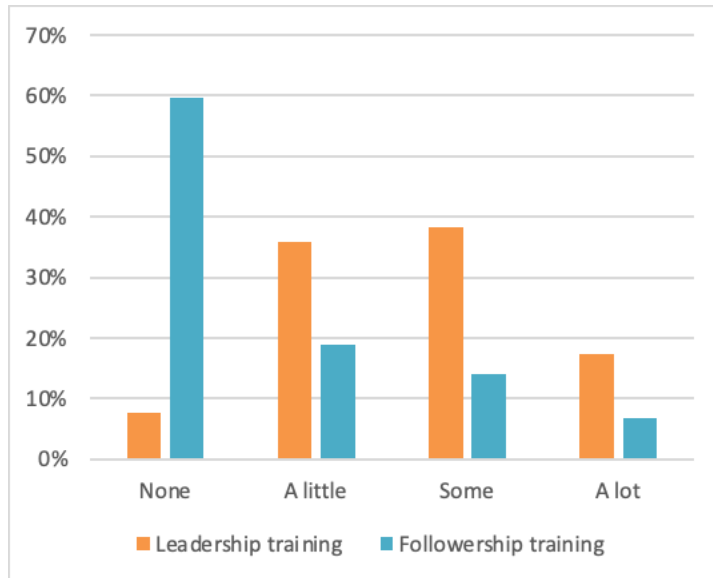

Figure 4: Training in leadership and followership by participants in White Paper survey (N = 248)

A few of the interviewees mentioned that they had training in leadership: "I've never been to a followership program… but there's been a lot of money spent on me in terms of developing me as a leader." The White Paper Survey included a question about leadership and followership training (see Figure 4). About 60% of respondents said that had no training on followership while 20% said they had little training on it. Considering that everyone is a follower and only about one-fifth of people are formal leaders, the fact that leadership training far outstrips followership training may represent a missed opportunity.

LEADERS DEVELOPING FOLLOWERS

Leaders need to know and understand followership explicitly if they intend on developing it in their staff:

> "I think every leader should take a course in followership because they're going to recognize when they're actually following and not leading and how they can do a better job of that, which is going to make them better leaders. And how to foster that throughout the organization by being an advocate for strong followership skills."

It was noted by some that followership is a prerequisite to leadership or, at least, people who are good followers are more likely to be promoted into a formal leadership position. This suggests that leaders should spend time "encouraging and practicing good followership habits and encouraging that among the followers (as) the best way to develop leaders."

What's more, followership training has an impact on client retention. As one person noted about their leadership role, "it's my job to make sure that I'm developing people that have those same (followership) qualities and same attributes so that the

> Followership is "almost a way of humanizing people that are technically termed as employees. But in this case… you're building people up when you're doing that. They're no longer mere tools. They're humans and they're living out their best life."

client wants to work with them, too. So, when Johnny disappears, then, you know, it is a firm client, not a Johnny client."

While none of the interview questions were about whether developing followership is an important competency in leaders, quite a few of the interviewees made comments about it. One commonly expressed opinion was that, "when I think about followership, I think about leaders in the firm and creating followership." Being able to develop people – build human capacity – and being seen as having strong followers is a relevant leadership competency. "Ultimately… I can be the leader that does absolutely everything which, frankly, makes you a terrible leader… because you're simply not developing your talent down below."

BARRIERS TO DEVELOPING FOLLOWERSHIP

Some interviewees actively avoided learning about followership during their career often because it is perceived negatively. For example, one interviewee described followership as, "the ability to do as you're told or that you don't think outside of the box." And, as another said, "I don't particularly like following… if I can be honest, I never liked being a yes person." The noted leadership scholar Barbara Kellerman encountered this when she offered the first university-level course in followership at Harvard. Enrolment was low until she renamed the course without the word followership in it.

Some people go the next step and actively refute the followership identity for themselves. One interviewee commented, "yes, we do have a managing partner and I do have fellow partners, but I don't see myself as being (a follower) and reporting to that person."

Others believe that people cannot learn followership: "You kind of have it or you don't," and, "if some people just inherently don't get it, they're never going to get it." While another ascribes to the belief that "no amount of teaching… is going to shape my beliefs or thoughts," because followership is intrinsic.

Another barrier to developing followership is that, unlike leadership, it is not discussed. If, as an interviewee put it, it is "hard to put your finger on it, but you know it when you see it… that's what makes it difficult to develop." They suggested that, "You have to give permission… you have to talk about it."

> CPA governing bodies should be at the forefront of setting standards that enable organizations to measure and motivate followership development.

Limited programs and resources exist for training and developing followership, and the few that exist are not widely known – training options are limited[18] although there is an emerging literature on training techniques[19] and a few organizations offer training both online and in person. Learning resources mentioned included books and the internet, but a desire was expressed for more to be available particularly in the form of magazine articles, organizationally sponsored programs, and training programs through third-party providers. A number of interviewees suggested that we need more to be available: "Any resources whatsoever would be helpful. Anything we can do to

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[18] Jenkins and Spranger (2020).
[19] For example, Hurwitz and Hurwitz (2015); Hurwitz and Hurwitz (2020); and Hurwitz and Thompson (2020).

make well-rounded accountants is helpful." And one person even offered the opinion that, "I think just publish (the CPAO White Paper) and have CPA put it in the curriculum."

MORE EFFECTIVE LEADERSHIP THROUGH FOLLOWERSHIP

Results from the White Paper Survey suggest that accountants believe effective followers enhance what leaders do (Figure 1, Item 12). The interviewees gave specific examples of the benefits: being given new opportunities, giving others leadership opportunities, mentoring, as a sign of excellent leadership, reduced time needed for managing people, and evaluating performance.

New opportunities. Strong followers who also have a leadership position will be given greater access to resources and opportunities in their leadership role. For example, a CFO who is a strong follower to the CEO is going to be allowed greater independence to pursue opportunities, more money for projects for their team, and more acceptance when they promote their own people.

Giving others leadership opportunities. If organizations are to increase their leadership capacity, it is important to allow subordinates to take on leadership responsibilities. "On certain areas I need to follow and listen to other people because they have more expertise. I have maybe a broader picture than they do, but they have the expertise that I certainly don't have." Therefore, it is useful for leaders to be able to take on a strong followership role even with their own team from time-to-time[20].

Mentoring. One of the primary roles of a leader is to develop their people. Doing so effectively means being able to spot and articulate positive behaviours and skills. "Without understanding how followership works, you'd be blinded." In other words, the leader would be unable to encourage the full slate of positive follower behaviours.

Signalling leadership. Having followers is a signifier of good leadership. When people willingly follow, it validates the leader, their vision, and their style. Most social animals, not just humans, ascribe better leadership to animals that have a following[21]. Being able to attract followers, then, is important to people who want to get things done even when they do not have formal power. Many accountants are in a position to recommend or consult, without the authority to enforce change. It is those critical followers who advocate for a leader that imbue them with the ability to get things done.

Reduced management time. There are many aspects to leading and no-one has time to do it all. Making management a shared responsibility reduces the management burden while empowering employees to contribute more, and develop more.

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[20] Some leadership models propose a similar perspective, e.g., Servant Leadership and Level 5 Leadership (Collins, 2001). In Servant Leadership, for example, the leader supports their followers in taking on greater responsibilities. In Level 5 leadership, the leader is supposed to step back and let their people take charge, being both humble and supportive. The leadership-followership perspective proposed here can be seen as an evolution of those earlier models.

[21] Hurwitz (2018). It is remarkable how many leadership behaviours that people attribute to humans also appear in social animals such as wolves, horses, and even fish. This article identifies followership behaviours in non-humans.

Performance evaluation. When leaders understand followership properly they can make better, more informed appraisal and promotion decisions. "Sometimes (managers) tend to promote people who are very good technically, but have no interest in leadership or no leadership skills. And so that becomes a problem because then you're not thinking strategically." This incorrect ascription of a positive trait, skill, or ability to a more general evaluation of someone's skills is called the *halo effect*, and the converse, assuming that because someone is poor at one thing they lack skills in general is called the *pitchfork effect*. Without understanding distinctions between leadership and followership, it is easier to fall prey to the halo and pitchfork effects – conflating good/bad followership with good/bad leadership – and making an inappropriate decision such as a promotion based on it.

WHO ACCOUNTANTS FOLLOW

Following is not just what people do in a formal, organizational hierarchy. Following is about working within a framework created by someone else. People follow their direct manager as well as their ethical and moral beliefs, the mission of the organization, accounting standards, their clients, and even their direct reports. However, beliefs about when and how to follow each of these groups are inconsistent.

FOLLOWING CLIENTS

The most contentious topic was when and how to follow the lead of clients. There was a divide over beliefs about following clients, possibly related to different types of accountant-client relationships. For example, some unambiguously endorsed the idea of following clients. As a trusted advisor, an interviewee noted that following is "a humble approach, right? You know, I'm focusing on them and their needs, their family, whatever." And, moreover, the job of the accountant is "to not necessarily lead, but follow, interpret, carry through." In other words, accountants work within a framework set by the client. That is not to say there is no independence or ability to provide guidance *within* that framework but it is critical, especially for

> The client is the paying customer, so we follow, "not because the client gets to define where we should take a project, but because ultimately, they will define success."

those in a senior manager or partner role, to understand the expectations of the client and "support your clients in their objectives." It leads to "longer relationships with the client," as another interviewee mentioned. As a result, to be effective in advisory role, it is valuable "to actually try and influence their definition of success so that we weren't dealing with unrealistic expectations."

And clients appreciate accountants who are willing and able to take on a followership role. The value, as one interviewee suggested, is that, "at the very least, if they don't ask you to do more work, they are going to recognize, here is somebody who actually takes interest in what I am trying to accomplish and wants to help. It's not just an accountant who does the tax returns… It's absolutely huge in terms of client relationship and client retention."

On the other hand, some interviewees expressed the opinion that accountants should not follow their clients, especially when in an audit capacity. "We have independence issues and we have to appear to be independent." Even the hint of appearing to follow the lead of the client can be anathema in this situation and the more experience the participant had in Audit, the more likely they were to express this belief. Indeed, another noted that, "you have to be very careful that you don't become so ingrained with your client that you become a follower."

By far the most commonly expressed opinion was that sometimes it is important to lead, and at other times to follow. After all, "you're trying to solve their problems or help them with whatever." Here are a few comments from interviewees who articulated that perspective well:

- *"Say you're an accountant and you've got clients who run their own business, they are the expert on their business. And as much as you are going to give them some advice and talk to them about things, there are times when they actually do know more than you do. And I think it's a two-way street. And that's a big thing, right? So, it's leadership and followership that is the two-way street. You're not always just the one giving all the advice. And if you listen to what somebody says, I think that you can learn from that and then make your advice or choose what you're going to say according to that."*

- *"We do some very large projects with clients that can be quite complex. We're doing one right now, as a matter of fact. And there are two teams of people, one on their side, one on our side, who are now trying to move the ball forward and roll out our solution. And it is a give-and-take because they obviously know their organization extraordinarily well, what their needs are. We know what we've got to do. And so it has to be a give and take and a constant common understanding of what's required in order to make progress there. And so there have been points through this, since we landed that deal where our project manager has had to be quite directive about, you know, we need these 10 things to happen. And then on their side, their leader has had to say, well, so you guys need to do these 10 things. So, there is a good kind of balance of who's directing, who's following to make sure the gears are working in tandem to, you know, drive the engine."*

- *"So, there is a delicate balance there between when you have a client and how far you offer financial advice, even if it may not be wanted. So, you have to empower your client and then follow their lead to allow you in."*

Again, although, there was recognition that it is not an either/or situation. Rather, whether or not you follow or lead depends on the specifics of the situation:

"I will get in a lot of trouble if I were to say we were following the client because they shouldn't be influencing my decision. Having said that, yeah, there certainly is a role (for followership) because… we also follow the lead of the client on where they think the problems might be. Right, so, or what the solutions might be… We might rely on them to give us the hints, then we turn that around and say, okay, fine, do the analysis, the pros, the cons, and then provide the rigour around the solution."

In summary, while there is a place for followership in the client-accountant relationship, it has to be considered prudently. A stronger articulation is needed to clarify and give guidelines for when to lead and when to take on an active followership role within client relationships and situations.

FOLLOWING IS A CHOICE

When different approaches are possible, it takes excellent followership to determine the best path forward. To what extent should a client (or boss) be followed? If there are multiple principles at stake and conflicting frameworks, which is the best to embrace? These are the kinds of decisions which can be difficult for anyone, especially when dissent is discouraged. Ira Chaleff (1995) suggests that in such situations, people need to be courageous followers and actively resist poor leaders. Another way of thinking about it is that *accountants always have the choice of who and what to follow*. And when there are conflicts between paths to take, there are always options.

One option is to leave. As one interviewee noted, "I stayed probably longer than I should have." And as another noted, they "met about five people (in a course they were taking) who said that they were asked to do something unethical. And they told me how they left the organization. They informed the board of directors. They resigned." However, leaving has consequences and it can be a difficult choice to make, although integrity is hard to recapture once lost.

Other options that were mentioned include going to the Board, disobeying one leadership framework and working within another, or challenging and questioning the leader. An interviewee offered that, "being thoughtful about the attributes, the values, the characteristics of people that you choose to follow and being continuously thoughtful about what it is about experiences as you go through a process that continued to direct you as to what you choose to follow" is really important.

In conclusion, an important aspect of followership development is to reinforce that followers are empowered and at choice about who, when and what to follow. As well, there are practical ways of exerting influence that are more effective than others. That sense of personal agency not only supports more ethical behaviour but also greater engagement, satisfaction, and performance.

FOLLOWERSHIP NEGATIVES

Mostly, followership was seen as positive and valuable. Nevertheless, some interviewees articulated negative aspects:

1. The label (of follower)
2. Poor followership
3. Followership is not aspirational enough

The label. Research suggests that being called a follower can actually reduce performance, just as people who are told they are "bad" at something often perform below their potential[22]. Although it has been suggested that a different word should be used, such as "member" or "associate", in my personal experience, the term followership needs normalizing and rebranding, not replacing.

Poor followership. Just as there are poor, or toxic leaders, there are also poor or toxic followers. Some people define their follower role too narrowly, or refuse to engage in organizational citizenship, or have an IFT at odds with prevailing norms. Witness the example of a situation recounted by one interviewee: Two older accountants were carrying files in heavy boxes to their cars. When a junior was asked to help, he refused, saying, "no, it's not my job." In other words, as the interviewee recounted, "he saw his job like a little slice of work, not the relationship."

As another interviewee noted, "even in my career, most of the time, I was an unwilling follower, if at all." While another said they "stopped actively participating in the general firm… That helped my annual compensation… but in the long run, it didn't ultimately help me be a better participant in the firm."

Finally, an interviewee who self-identified as "not an innate follower" said that when they carried out tasks, they would do it as they thought best, but "that hasn't always been terribly positive for me."

Not aspirational. Some interviewees had negative views of followership because, as one put it, "there is a perception societally that following is bad." If you believe people are either leaders or followers and cannot be both, or that you are born a leader or follower and cannot develop, then embracing the follower label means rejecting the leader label and this consigns you to fewer opportunities of all sorts. Why, then, would anyone who holds such beliefs want to be a follower?

Also, if followership is associated with negative characteristics such as passivity or blind obedience (in cultures where those are bad), then of course it is not aspirational.

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[22] Hoption, Christie, and Barling (2015). As this paper and others have found, calling someone a "follower" suggests that leaders are more important, responsible, and knowledgeable. In Western culture, this conception of follower includes being "deferent and obedient" (p. 546, Carsten et al., 2010), and indeed people labelled as follower do buy into this implicitly to the extent that it even affects their behaviour.

APPENDIX A: SURVEY METHODOLOGY

The survey was based on a previous survey developed by Austin Agho, Provost, Old Dominion University, who gave permission for its modification and use[23]. Additional development of the survey and drafts were piloted with experts in the areas of leadership and followership, survey design, and accounting.

The final version of the survey and the protocol, including all written and verbal materials, received ethics clearance through a University of Waterloo Research Ethics Committee (ORE #41484).

PROTOCOL

CPAO was contacted to provide a survey link to Members. Additional organizations were also contacted for participation.

The survey was administered through SurveyMonkey and the data downloaded into a password protected Excel file for analysis. Note that identifying information was not collected (name of individual, name of organization). Participants were also notified of their rights to quit the survey at any time before, during, or after and have their information deleted. As well, they were also notified of the opportunity to contact the researcher, Dr. Marc Hurwitz, and obtain a copy of the White Paper.

The survey consisted of a number of parts. In Part 1, participants responded to values they admire in someone who is following in one section, and someone who is leading in a second section (see Table 2). The two sections were presented in random order – some participants saw the leadership section first while others saw the followership section first – and the items were randomized within each section (e.g., characteristics such as ambitious, caring, innovative, straightforward). Responses were given on a 7-point Likert scale with 1 = not important and 7 = very important.

In Part 2 of the survey, participants were asked to state the degree to which they agreed with a number of statements about leadership and followership – see Figure 1. Examples of statements included, "Most people are good followers" and, "Good followership skill is a prerequisite to being a good leader." Items within this Part were randomized, and response choices were: *strongly agree*, *agree*, *neutral*, *disagree*, and *strongly disagree*.

Part 3 of the survey asked participants to rate the importance of followership and leadership to a number of outcomes such as performance of work units, quality of work output, and worker satisfaction and morale (see Figures 2 and 3). Five Response choices were presented for each item: *extremely important*, *very important*, *moderately important*, *slightly important*, and *not at all important*.

The final section of the survey requested demographic data, as well as the extent to which respondents had received leadership and followership training (Figure 4).

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[23] Agho (2009).

Participants were also given the option to include a comment, and provide consent explicitly for the use of their comment in the White Paper (anonymously). Comments have only been used where the participant gave consent.

PARTICIPANTS

A total of N = 278 people completed all or enough of the survey to be used in data analysis, however only 248 people completed the demographics section. Demographic data was collected including years working, job title, position in hierarchy, and professional designation(s). Details of demographics are provided in Tables 3 and 4, and of the organizations they represent in Table 5.

Table 3: Demographics of survey participants

Highest degree	
College	4%
Bachelor's	61%
Master's	31%
Doctorate	2%
Other	0%

Age	
<30	5%
30-39	30%
40-49	19%
50-59	23%
>60	19%
No answer	3%

Designation(s)	
CPA	241
Other	26
None	7

Gender identity	
Female	48%
Male	48%
Other	4%

As expected, most survey participants were CPAs. Gender and age were also well distributed, with only an underrepresentation of younger accountants. Table 4 contains the work information of participants.

Table 4: Work experience of survey participants

Position	
Frontline	9%
Technical lead	15%
Frontline manager	8%
Middle manager	22%
Executive	19%
Senior executive & Board	12%
Owner	11%
No answer	4%

Years of work	
1-3	1%
4-7	10%
8-12	19%
>12	70%

Again, there is an underrepresentation of people newer to workforce, however, in this case, there are many people with significant experience including senior executive and Board level positions. Indeed, over 60% of people had at least middle management responsibilities and only 24% had no formal management experience.

As we see from Table 5, over 50% of respondents worked for medium to large organizations in Ontario and many are employed by the largest accounting firms.

Table 5: Organizations represented by survey.

Type of organization	
For profit	63%
Government	15%
Not-for-profit	12%
No answer	10%

Organization size	
1-10	17%
11-100	20%
101-1000	25%
>1000	31%
No answer	7%

APPENDIX B: INTERVIEW METHODOLOGY

Forty interviews were conducted for the White Paper. Participants were recruited through contacts obtained from CPAO, from CPMRE, and from people known to the author and his associates. In addition, snowball techniques were used to source additional interviewees. The final version of the interview questions and the protocol (including all written and verbal materials) received ethics clearance through a University of Waterloo Research Ethics Committee (ORE #41484).

PROTOCOL

Participants were contacted and asked for consent to participate in the interview. Interview questions were provided ahead of time along with the nature of the research and each participant was read the following statement at the beginning of their interview:

> *Before we start, there are some things I am obligated to tell you, both about the nature of this study as well as your participation in it.*
>
> *While leadership and teamwork have been identified as important enabling competencies for accountants, the complement to leadership – followership – has not. This research study "Followership in the CPA profession" is being conducted under the auspices of a grant from CPA Ontario Centre for Performance Management Research and Education to write a White Paper on followership. Knowledge and information generated from this study will help to understand how followership can be trained and promoted, and the extent to which it is important for accountants to know more about it. In addition, the information will support the more general goal of understanding followership in society.*
>
> *The interview will be recorded and a transcript created.*
>
> *Participation in this study is voluntary, and you can let me know if there are any questions you do not wish to answer. Also, you can withdraw from the study at any time or at any time prior to first publication by sending an e-mail to mhurwitz@uwaterloo.ca. If you do so, the recording will be deleted and any transcript destroyed. An aggregated summary of the results will be available in a White Paper for CPAO that can be obtained either by contacting Dr. Hurwitz, or through CPA Ontario sometime in 2020.*
>
> *All data collected will be stored for a minimum of seven years on a personal laptop and the cloud. All personal and organizational data will be stripped and stored separately in a password protected file in the cloud. As well, organizations and people will not be identified in any publications. Secure encryption protocols will be followed for transmission to any third parties (e.g., journals). Unattributed quotes from the interview may be used in publications – if you would prefer not to be quoted, let me know at any time.*
>
> *This study has been reviewed and received ethics clearance through a University of Waterloo Research Ethics Committee (ORE #41484). If you have questions for the Committee contact the Office of Research Ethics, at 1-519-888-4567 ext. 36005 or ore-ceo@uwaterloo.ca.*

> *Do you consent to participating in this interview? Do you consent to using anonymized quotations?*

Most interviews were conducted on-site (pre-pandemic), but the last few had to be conducted via telephone. Interview length ranged from 15-90 minutes, with most taking closer to the 15-minute mark. All interviews were recorded and transcribed. Qualitative coding of the interview data was done in two stages[24]. In stage one, known as "first cycle coding", 124 codes were generated from theory. Hybrid coding methods were used to fully explore the data since the purpose was not to present a unified theory but, rather, to suggest the range of ideas and opinions expressed in interviews. Methods used included structural coding, process coding, normative vs. descriptive coding, and some In Vivo coding. Second cycle coding was then conducted to extract categories, but further processing at the thematic or axial level was done in a number of ways in order to preserve the diversity of ideas.

PARTICIPANTS

Interviewees were selected for their broad view of the accounting profession (see Table 6). Indeed, as can be seen by the high number of FCPAs (38% of the people), it included many thought leaders in the profession. In addition, an attempt was made to recruit people responsible for development of accountants including those in an HR role.

Table 6: Demographics of participants from the in-person and telephone interviews.

Position	
Executive	7
C-suite	13
Partner	5
Managing partner	10
Other	5

Years of work	
<20	10
20-29	12
30+	18

Gender identity	
Female	16
Male	24

Designation(s)	
CPA	39
CHRL[25]	1
FCPA	**15**

Participants represented some of Canada's largest accounting firms as well as senior accounting executives at other institutions and those working for smaller firms (see Table 7). There were also some independent owners and consultants.

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[24] Saldana (2016).

[25] CHRL – Certified Human Resource Leader – is the primary designation for HR professionals in Canada.

Table 7: Organizations represented by interviewees.

Organizational Type	
Type	# Interviewees
Accounting firm	17
Finance	14
Other	9

Organizational size	
FT Employees	# Interviewees
<100	18
101-10k	9
>10k	13

CATEGORIES AND THEMES FROM INTERVIEWS

Interviewees were selected for their broad view of the accounting profession (see Table 6). Many ideas were brought up during the interviews, which were distilled into a number of categories which were further grouped into three themes. Table 8 lists the three themes with the underlying categories and a quote that typifies the thought expressed by interviewees. Note that not all categories fit into a particular theme, and these additional ideas are discussed in Sections 3 and 4 of the White Paper.

Table 8: Major themes and associated categories identified by Interviewees.

Theme	Category	Typical Quote
Embracing…	A vision	"A good follower in a good organizational design needs to know what their swim lane looks like. They need to know where they are playing and what they need to do for that that vision to be accomplished."
	Change	"Be agile, accept change"
	Culture	"A lot of it comes down again to being proud of where you work and how you work and why you work there and modeling the behavior that you want others to bring."
	Decisions	"Maybe you provide your input. It's not accepted, but everyone's going in a certain direction… if you're part of that team, that you get behind the overall decision."
	The (follower) role	"So you're a facilitator as a CPA. I'm not the idea generator, I'm not the person coming up with the idea… it's just understanding your role and accepting your role within the team or the company or the environment."
	Frames	"Most of us have reasonably good technical skills or you wouldn't have qualified as a CPA. But how do you work within a structure, a framework?"
	Leaders' goals	"I look at followership as endorsement of leadership. It's a very sincere one."
	Organizational goals	"I wish in my organization that participants from various groups all understood the overall goal of the organization and moved their organizations or their groups toward that common goal in a more, what is the right word. Not aggressive, but in a forceful manner. "
	Team goals	"I think as a great follower it, to me, it's being a great teammate." "I think a good follower recognizes their role in that and how to make teams aware of blind spots."

Initiative taking…	Adapting to the leader	"I think if one is not able to adapt and respond and work well with the leader that one has and be a good foot soldier for them, one misses out in development opportunities"
	Challenging the process	"Challenge the process, but do it in a way that's respectful and thoughtful and… how that fits in with your team so you can be an effective follower."
	Clarifying the frame	"If it's not clear how the contribution of each person moves toward the objective of the group then it's going to create confusion. And I think in developing followership, the follower has some responsibility to make sure that clarity is there. So, you know, he or she can excel and contribute to the team's performance."
	Going beyond	"How much are they doing for the firm that is almost outside the scope of their job? Like they're really contributing to the business itself."
	Influencing	"I think to go back to what I talked about in my role as the chief auditor, I'm in a followership role, but very clearly one that I'm expected to express my viewpoints on in a way that influences behavior but doesn't actually run the company."
	Proactive	"Being proactive with your understanding of what your scope or what your role is when it comes to your current role at your work. So, for example. Not waiting for your manager to tell you what to do."
	Providing decision-support	"This is very often a regulator or a leader (who) will have an idea of something that they want to achieve, but they don't always have all the answers in how that idea can be implemented or carried forward. And good followers can actually help the leader formulate better strategies because very often people who are closest to the grassroots have a very clear idea of what might work and what might not work."
	Questioning	"You can stop me from making a mistake by just asking a question and making me think about things. I can do the same thing for you when you're leading… Having a questioning mindset to me is a followership competency."
	Relationship building	"That's advice I wish I'd been given… don't just focus on getting the project done. Focus on building relationships as you go through."
	Seek understanding	"When I first started my new role two months ago, I really wanted to understand my leader… I really wanted to make him look good and understand what his long-term goals are. He's a man that will likely be retiring in five or so years. How does he want to end? Well, what does his legacy want to be? Those are the questions I was asking. So I think if I explore those and help him, that's got to help his leadership, his own leadership style and his own success at the organization"
	Self-teaching	"That's I think where the followership would apply… to be able to interpret, to be able to deliver without a manual and without 100 questions."
	Ethical	"There's rules, there's guidelines, there's strict enforcement, but it can be a followership attribute, not just compliance led… if you don't agree with something or understand something in the ethics documentation, it's your obligation to ask about it and to step up."

Being easy to lead…	Getting the work done	"Doing it when they've said, if they are having trouble put their hand up and ask for help early."
	Helping the leader	"And if you're in that followership mindset where you're trying to be helpful to the leader and give them suggestions and make their life easier, they will ask you to do more work."
	Honesty and integrity	"Be loyal to yourself and be truthful so that your work ethics comes through."
	Listening	"The skill sets that would be core to being a good follower would probably include active listening. You know, the ability to interact, collaboration, which are core competencies to being a leader as well."
	Patient	"I think people have to be a bit more patient and actually learn what they're doing."
	Trustworthy	"The most kind of followership advice, is start earning and building that trust and respect."
	Using positive voice	"Have an opinion. Understand how to state it."

APPENDIX C: ADDITIONAL READING

This annotated list comprises an essential reading list for those interested in finding out more about followership both from a theory and practice perspective.

Mary Parker Follett should be credited with writing the first modern exposition on followership. Sadly, she was a brilliant but often overlooked scholar possibly because of her gender, or maybe she was too far ahead of her time. This article deserves to be much more widely known and read:

> Follett, M. P. (1927). Leader and expert. In H. C. Metcalf (Ed.), *The psychological foundations of management* (pp. 220–243). Chicago: Shaw.

Ed Hollander was one of the leading researchers in both leadership and followership from the mid-20th century onwards. He introduced a number of the key themes people later picked up on:

> Hollander, E. P. (1992). The essential interdependence of leadership and followership. *Current Directions in Psychological Science, 1,* 71-74.

We live an era that romances leadership. Indeed, there are some who argue that narcissistic leadership has worsened and is more common because of the leadership industry - we overly ascribe outcomes to leadership action, ignoring other proximate causes. No-one made this case more persuasively than the PhD graduate from U. Waterloo who went on to became a renowned professor at U. Buffalo, James Meindl:

> Meindl, J. R., Ehrlich, S. B., & Dukerich, J. M. (1985). The romance of leadership. *Administrative Science Quarterly*, 30, 78–102.

The article and book that kickstarted current followership interest and scholarship were by Robert Kelley. Brilliantly written and persuasively argued, these two works make a convincing case for followership. His model of followership, based on the two dimensions of independent thinking and active participation (which others suggested in earlier, lesser-known work), is intriguing but ultimately unconvincing as unique to followership:

> Kelley, R. E. (1988). In praise of followers. *Harvard Business Review, 66*(6), 142-148.

> Kelley, R. E. (1992). *The power of followership: How to create leaders people want to follow and followers who lead themselves*. New York, NY: Currency/Doubleday.

This next book is by the person most responsible for teaching followership among the practitioner community. The book has been reprinted and read by more people than any other and its author, Ira Chaleff, has been training people on followership for longer than anyone else. His model of what it means to courageously follow has been adopted and used around the world:

> Chaleff, I. (1995). *The courageous follower: Standing up to and for our leaders.* San Francisco: Berrett-Koehler Publishers.

The first book that integrates both leadership with followership into a single model was published in 2015, and has been steadily gaining readership and adoption since then. Like Chaleff's book, the authors have many years teaching followership. Uniquely, the book is both a scholarly examination of

followership as well as an excellent resource for practitioners – i.e., pracademic – and it was co-written by a CPA and an academic with technical professionals in mind. The material in this book has been used to train CPAs and other technical professionals (e.g. engineers, lawyers, medical, IT) in Ontario and elsewhere since 2006:

Hurwitz, M., & Hurwitz, S. (2015). *Leadership is half the story: A fresh look at followership, leadership, and collaboration*. Toronto, ON: University of Toronto Press.

There are a number of essential articles after 1995 that capture one aspect or another of followership from a theoretical perspective. This is not a comprehensive list, but it does capture the most important themes:

Agho, A. O. (2009). Perspectives of Senior-Level Executives on Effective Followership and Leadership. *Journal of Leadership & Organizational Studies*, *16*(2), 159–166. https://doi.org/10.1177/1548051809335360

Carsten, M. K., Uhl-Bien, M., West, B. J., Patera, J. L., & McGregor, R. (2010). Exploring social constructions of followership: A qualitative study. *The Leadership Quarterly, 21*(3), 543-562. doi:10.1016/j.leaqua.2010.03.015

Hurwitz, M. (2018). Exploring distributed leadership: A leader-follower collaborative lens. In N. Chatwani (Ed.) *Distributed leadership: Palgrave studies in leadership and followership* (pp. 1-25). Palgrave Macmillan, Cham. https://doi.org/10/1007/978-3-319-5958108_1

Hurwitz, M., & Koonce, R. (2016). The practice of followership: From theory to application. *Journal of Leadership Studies, 10*(3), 41–44. https://doi.org/10.1002/jls.21491

Shamir, B. (2007). From passive recipients to active co-producers: Followers' roles in the leadership process. In B. Shamir, R. Pillai, M. Bligh, & M. Uhl-Bien (Eds.), *Follower-centered perspectives on leadership: A tribute to the memory of James R. Meindl* (pp. ix–xxxix). Charlotte, NC: Information Age Publishers.

Sy, T. (2010). What do you think of followers? Examining the content, structure, and consequences of implicit followership theories. *Organizational Behavior and Human Decision Processes, 113*(2), 73 - 84.

Thomas, T., Gentzler, K., & Salvatorelli, R. (2016). What is toxic followership? *Journal of Leadership Studies, 10*, 62-65. DOI: 10.1002/jls.21496.

Tourish, D. (2005). Critical upward communication: Ten commandments for improving strategy and decision making. *Long Range Planning, 38*(5), 485-503.

Uhl-Bien, M., & Pillai, R. (2007). The romance of leadership and the social construction of followership. In B. Shamir, R. Pillai, M. Bligh, & M. Uhl-Bien (Eds.) *Follower-centered perspectives on leadership: A tribute to the memory of James R. Meindl* (pp. 187–210). Charlotte, NC: Information Age Publishers.

There are a few reviews of academic theory that have been produced, none more recent than these:

Uhl-Bien, M., Riggio, R. E., Lowe, K. B., & Carsten, M. K. (2014). Followership theory: A review and research agenda. *The Leadership Quarterly, 25*, 83-104

Riggio (24 December 2014). "Followership Research: Looking Back and Looking Forward". *Journal of Leadership Education*. **13** (4). doi:10.12806/V13/I4/C4

Finally, other than the two books above by Hurwitz and Hurwitz and Ira Chaleff, most of the references are theoretical or academic books and therefore not suitable for training programs. Indeed, there only a few resources available for those interested in training others on followership. The single most comprehensive resource is the recently publication, *Followership Education* (2020). Specific chapters include how to integrate followership into leadership programs, a look at training available for higher education, and more:

Hurwitz, M., & Thompson, R. (2020). *New Directions for Student Leadership: No. 167. Followership education.* San Francisco, CA: Jossey-Bass.

Hurwitz, M., & Hurwitz, S. (2020). Integrating followership into leadership programs. In M. Hurwitz & R. Thompson (Eds.) *New Directions for Student Leadership: No. 167. Followership education* (pp. 23-36). San Francisco, CA: Jossey-Bass.

Jenkins, D., & Spranger, S. (2020). *Followership education for postsecondary students.* In M. Hurwitz & R. Thompson (Eds.) *New Directions for Student Leadership: No. 167. Followership education* (pp. 47-63). San Francisco, CA: Jossey-Bass.

Other practitioner-directed resources include the following:

Hurwitz, M. (2017). Followership: A classroom exercise to introduce the concept. *Management Teaching Review, 2*(4):281-288. doi:10.1177/2379298117717468

Koonce, R., Bligh, M., Carsten, M. K., Hurwitz, M. (2016). *Followership in action: Cases and commentaries.* Bingley, England: Emerald.

Morris, R. (2014). Constructions of following from a relational perspective: A follower-focused study. Journal of Leadership Education, 13(4), 51-62. doi:10.12806/V13/I4/C7

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RESEARCH SUPPORT

Samantha Hurwitz, CPA, conducted the interviews. She is CEO of FLiP University and co-author of the book *Leadership is Half the Story: A Fresh Look at Followership, Leadership, and Collaboration*. Samantha has over 25 years corporate and entrepreneurial experience including 9 years at the executive level: Controller of an organization with $6 billion in annual revenues, IT Executive with a $50 million project portfolio, and Chair of a strategic talent management program.

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