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Sometimes people and organizations launch a new philosophy, policy or approach with the best of intentions, but fail to consider an unintended consequence that threatens to negate the purpose of the original initiative.

Here's an example. When CPA firms give all the "good clients" to their best staff while

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unintended consequences. Kuesel asks: Don't we want our personnel to be spending time with clients? Might an all-jeans policy subconsciously lead to a reduction of partners' and staff face time with clients, prospects and referral sources?

Here are some other examples:

- Adopting core values but regularly allowing partners to opt out of them with no accountability. When complying partners see this, they say: "If they get to violate that value, why shouldn't I?" Firms are better off with *no* published core values than creating them and routinely allowing partners to opt out.
- Minimizing negative feedback to underperforming staff because the firm can't afford to lose them. But this demoralizes supervisors and managers because they see the firm tolerating mediocrity.
- Regularly convening partner retreats with the expectation this will lead to improvements in the firm. But it's enormously frustrating to partners when there's zero implementation of retreat ideas. Many will feel they have wasted their time and take a very jaded view of any efforts the firm makes to change.
- Adopting a partner comp formula that weights Finding, Minding and Grinding at or near 100% of dollars allocated. Does this actually maximize growth and profitability? Or does it send the wrong message to the partners about the value of intangibles such as firm management, helping staff learn and grow and teamwork?
- Adopting term limits for members of the Executive and Comp Committee in the spirit of democracy, so that everyone can get a chance to serve. But the negative impact of this is to weaken these committees because outstanding members of these groups are forced to step down, only to be replaced by people who may not possess the traits necessary to serve effectively.

So, the lesson is fairly obvious: When considering a new policy, before hitting the

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