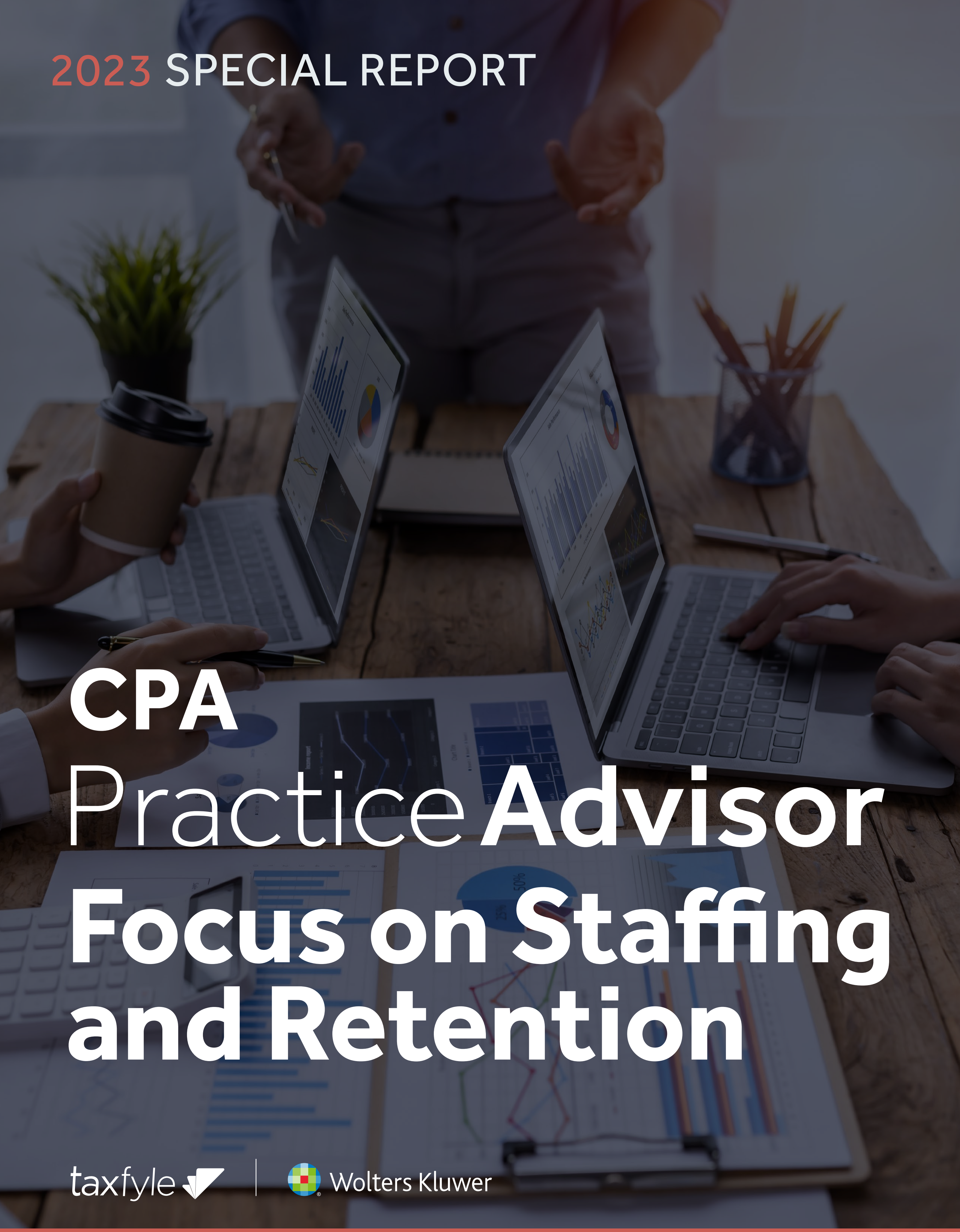


2023 SPECIAL REPORT

CPA Practice Advisor

Focus on Staffing and Retention

taxfyle | Wolters Kluwer

TABLE OF CONTENTS

Firm solutions

Looking for accountants? We got them.

- Nationwide CPA and EA network
- 12 years average Pro experience
- 100+ Firms partner with Taxfyle
- 1 intuitive platform

Learn how

taxfyle.com/firm-solutions

taxfyle

MANY EMPLOYERS ARE RESHAPING PERFORMANCE MANAGEMENT AND PAY

Less than half (49%) agree that managers at their organizations are effective at assessing the performance of their direct reports.

Employers in North America need to reshape their performance management efforts and pay-for-performance programs to give them a much-needed boost, according to a survey of over 800 global organizations by WTW, a global advisory, broking and solutions company. The survey revealed similar conclusions worldwide.

The survey found just one in four North America employers (26%) reported being effective at both managing and paying for performance. Additionally, the gap between the priorities for performance management and delivering on those objectives is wide. For example, more than nine in 10 North America respondents (93%) cited driving organization performance as a key objective for performance management, yet less than half (44%) said their performance management program is meeting that objective. Similarly, nearly three in four (72%) said supporting the career development of their employees is a primary objective, but only 31% said their performance management program was meeting that objective.

North America respondents also had mixed views on the effectiveness of managers in evaluating performance and differentiating pay. Less than half (49%) agree that managers at their organizations are effective at assessing the performance of their direct reports. A similar number — 46% — consider their managers effective at differentiating their direct reports' performance. Further, only one in three organizations indicates its employees feel their performance is evaluated fairly. Interestingly, despite the rapid increase in remote and hybrid working models, only one in six employers (16%) reports having altered its performance management approach to align with such models.

"Employers have their work cut out to raise the bar on their performance management programs. Many recognize that their programs have not kept up with the changes due to the pandemic and tight labor market, yet they have not taken action. Ideally, employers will reshape their programs to correspond with new work styles and employee career aspirations and provide a better employee experience," said Amy Sung, Work & Rewards global growth leader, WTW.

While most employers recognize their programs are falling short of expectations, the survey found that North America employers already have several initiatives in place or are planning or considering enhancing their performance management and pay-for-performance programs:

- Three in 10 respondents (34%) have strengthened the link between performance management and career development; another 60% are planning or considering doing so.
- Over half of employers (54%) currently ensure ongoing and meaningful performance dialogue between managers and employees in a remote/hybrid working environment; another 39% are planning or considering taking actions to ensure meaningful dialogue.
- Only 17% of employers have improved employees' understanding of how their performance is evaluated, but 70% are planning to improve employee understanding.
- Nearly one in four respondents (23%) has improved the employee and manager experience, but 64% are planning or considering ways to improve the experience.

> **"IDEALLY, EMPLOYERS WILL RESHAPE THEIR PROGRAMS TO CORRESPOND WITH NEW WORK STYLES AND EMPLOYEE CAREER ASPIRATIONS AND PROVIDE A BETTER EMPLOYEE EXPERIENCE."**
>
> *—Amy Sung, Work & Rewards global growth leader, WTW*

WHAT IS PERFORMANCE MANAGEMENT?

Performance management is a corporate management tool that helps managers monitor and evaluate employees' work. Performance management's goal is to create an environment where people can perform to the best of their abilities and produce the highest-quality work most efficiently and effectively.

KEY TAKEAWAYS

- **Performance management tools help people to perform to the best of their abilities and produce the highest-quality work most efficiently and effectively.**
- **The precept of performance management is to view individuals in the context of the broader workplace system.**
- **Performance management focuses on accountability and transparency and fosters a clear understanding of expectations.**

Source: Investopedia

Employers that make the effort to improve their programs are likely to reap financial benefits. The study found that companies using performance management programs effectively are one and a half times as likely to report financially outperforming their industry peers and one and a quarter times as likely to report having higher employee productivity than their peers. Companies that are effectively using pay programs to drive individual and team performance are also more likely to outperform their peers (1.2 times) and report higher employee productivity (1.4 times) than their peers.

"Our results show that performance management can be a key competitive differentiator as can pay-for-performance programs. While most organizations are currently planning for larger increases in 2023, the need to demonstrate to employees how their pay is tied to performance has never been greater," said Alex Weisgerber, senior director, Work & Rewards, WTW.

WHY STAFF ARE CHOOSING TO STAY

WHILE TECHNOLOGY ISN'T *THE* ANSWER, IT SHOULD BE PART OF THE LARGER STRATEGY

By Mark McAndrew, Director of Product Management Firm Management, Wolters Kluwer Tax and Accounting North America

Always a hot topic, discussions about hiring and retaining talent have exploded over the last 18-24 months. Last year, 52% of large firms and 33% of midsize firms reported being concerned about attracting and retaining top talent. So far, this year seems to be shaping up the same way. No matter where you look, across the accounting profession, firm owners and leaders are asking how they can maintain the talent they have while attracting more.

At Wolters Kluwer, we speak with hundreds of firms throughout the year, through the normal course of business, at our annual User Conference, and through our Annual Accounting Industry Survey.

In listening to these discussions, it quickly becomes clear that — while the quick answer is usually having a great firm culture — there's no one answer, just like there's no one reason why staff are leaving. Most of the reasons aren't new.

The talent pool is shrinking and aging, with fewer college students choosing to major in accounting, fewer accountants choosing to sit for the CPA exam, and fewer accountants and CPAs willing to tolerate the long hours and low pay that tend to come with early years in public accounting. More accountants and CPAs are leaving public accounting and choosing to work in industry. The accounting profession notoriously struggles with diversity, equality, and inclusion. The list could keep going.

So why are some staff members choosing to stay with a specific accounting firm, and within the accounting profession? What makes a specific accounting firm so attractive to its staff? What do people mean when they talk about building a great firm culture? Here are a few things we've learned.

FIRM FLEXIBILITY IS PRIZED — AND BRAGGED ABOUT.

Employees are staying with firms that empower them to work when and how they need to, as long as their workload is completed. We've known that staff members want flexibility and a chance to live their lives. The pandemic showed firms how they can provide it.

Pre-pandemic, only 4% of firms were fully virtual, with 27% strictly in-office, and the rest some combination of the two. But the pandemic forced the accounting profession to accept remote work as a reality. Now that staff members have experienced working from anywhere, many want to keep that flexibility. It's not just a benefit to staff, either. Hybrid or fully remote work experiences can expand the pool of available talent, allowing firms to attract employees on a global basis.

We hear a lot about "flexible work schedules," but what flexibility looks like can differ depending on implementation. Common examples we've heard from customers include:

- Closing on Fridays during the off-season
- Limiting busy season hours to reduce staff burnout
- Encouraging staff to set a hybrid work schedule and/or work remotely
- Removing the requirement for supervisors to sign off/approve remote work requests
- Implementing required "no work" times every day to encourage staff to spend time with family

What firms can do now: Look for ways to build flexibility into the work schedule. Consider anonymous surveys to collect staff suggestions for building flexibility into all types of roles. Rethink how technology can support flexible and remote work and explore a range of technology solutions. Go beyond the obvious — time tracking and scheduling to help staff easily indicate their scheduling preferences — and consider how the firm could automate manual processes to help limit unnecessary hours and unsatisfying work.

MEANINGFUL BENEFITS MATTER — AND SO DOES THE WORK-LIFE BALANCE TO USE THEM.

Over the past three years, many organizations have implemented a long list of employee benefits and perks, and accounting firms are no different. Everything from 100% employer-covered healthcare to well-being and Employee Assistance Programs to gym reimbursements and monthly grocery delivery stipends have been offered as perks to keep staff and help promote well-being/combat burnout, which some reports suggest 99% of accountants suffer from in some form or another.

Speaking of burnout, if your staff doesn't have the time and energy to use their benefits because they're overworked and stressed out, your firm will suffer a significant turnover, regardless of what benefits you offer. This is where work-life balance comes in — and that sneaky firm culture concept. There's a difference between saying that your firm provides work-life balance and practicing it. With the right technologies in place and effective cross-training, there's no need for staff to be working every weekend and during PTO.

What firms can do now: Ask staff what benefits they would see the most value in — maybe in that same anonymous survey about flexibility. We know that different generations and types of workers place a higher value on different benefits, so understanding your staff's wants/needs is critical. Consider boundaries around when emails are sent and whether employees are expected to respond to clients during off hours. Consider how your tech stack — client-facing and non — supports staff needs. Is part of your staff's burnout because they use sub-optimal tools that mean taking seven steps when only three are needed?

LISTENING TO FEEDBACK IS CRITICAL TO EMPLOYEE ENGAGEMENT AND BUILDING A GREAT FIRM CULTURE.

Often, firm culture boils down to if your staff feels heard, supported, and connected to one another and the firm itself. This is where employee engagement comes in; it measures how connected staff members feel. Tracking employee engagement is a meaningful way to measure, connect, and change the culture within a firm. Unfortunately, it's difficult to know how staff feel at any point.

Anonymous surveys — ones that assess how staff feel about the firm's communication, leadership, connections, work-life balance, benefits, working conditions, technology solutions and software, and alignment to the mission — are critical to employee engagement. They help illuminate gaps that may need to be addressed and provide a baseline measure for engagement that can be measured against in future years.

What firms can do now: Rather than try to guess what your staff is thinking, ask. If your staff wants a better work-life balance, consider empowering staff with additional flexibility in where and how they work. If burnout is a common theme in your responses, consider implementing technology to support reducing high-compression periods and long hours in the office. If feeling overworked is a common complaint, consider investing in process improvement that helps smooth workloads across all staff, ensuring your key staff don't feel overwhelmed. And if they feel underpaid… well, there's really only one answer for that.

CLIENT-FACING AND NON-CLIENT-FACING CAREER PATHS ARE NEEDED.

Professional development is vital for accounting professionals, especially younger staff. If staff members see a clear path for growth and advancement within the firm, they are more likely to want to stay. If, instead, they see employees frequently leaving for better opportunities outside the organization, they are more likely to pursue the same. This is especially true for staff that may not want to stay in client-facing roles, but are interested in analytics, or have an interest in technology.

Well-defined career trajectories, with the requisite experiences and roles necessary to achieve them, can help employees plot an internal career strategy. These tools can transform retention and recruitment when complemented by mentoring, professional development opportunities, and regular feedback.

What firms can do now: Review current career paths within the firm, and consider formalizing what career paths look like if you haven't done so. Ask staff members how they feel about their current career opportunities, and pay particular attention to staff members who sound a bit unsure, or are honest and say they don't know where their future within the firm lies.

STAFF MEMBERS STAY BECAUSE OF THE FIRM'S CULTURE — AND TECHNOLOGY IS PART OF THAT CULTURE.

We know that technologies can transform work and support firms and their staff. The almost 2,000 respondents to the most recent Accounting Industry Survey told us that data insights, artificial intelligence, and automation can transform accounting work. We've watched cloud-based technologies drive transformation, reduce the time needed to complete tasks, and meet increasing client expectations. But it's more than that.

Technology can give your staff time to do the work they love, rather than the work they have to do to get to it. It can give your staff the flexibility to get home for dinner at night, celebrate with a friend, or do any of the long list of things that can only be done during business hours. With the right tech stack, things are just… easier.

At the end of the day, your staff stays because of the culture you've created in the firm. Technology is a significant part of that culture. No matter what a firm does, as it relates to incentives or happy hours, if people are frustrated with sub-optimal tools that create unnecessary work, they'll leave.

EMPLOYEE RETENTION IS MORE IMPORTANT THAN EVER

FIRM PARTNERS NEED TO ADAPT TO THE TRENDS

By Ralph Carnicer, CPA

It's essential to recognize the pressing issue of employee retention in the tax profession. Many CPAs are leaving public accounting firms, and the majority of their reasons why are caused by the firm's leadership and can be avoided or mitigated.

In the past two years, more than 300,000 accountants and auditors in the U.S. have left their jobs, representing a 17% decline. The problem is not limited to retiring baby boomers, but also affects younger and mid-career professionals, who are leaving in high numbers for jobs in finance and technology. Additionally, the number of U.S. students completing a bachelor's degree in accounting has declined nearly 9% in the last decade, and fewer students are sitting for the CPA exam. Students want to make more money upfront than many accounting firms are currently paying, and they are finding it in other industries. Presently, the shortage of talent entering the profession can't keep up with the amount of tax practitioners leaving for other career options.

One of the most significant reasons that CPAs leave public accounting firms is due to poor work-life balance. It's called the busy season for a reason. The amount of tax filers continues to grow annually, and with only a few months out of the year to handle the increasing volume of tax returns to prepare, tax practitioners are working more than 70 hours a week trying to complete work before the deadlines. This means that employees struggle to maintain an adequate personal life for more than a quarter of the year. Failure to compensate employees adequately for this work provides accountants with extra reasons to leave.

This work is demanding, and those employees need to continually learn and grow to keep up. It's not uncommon for tax practitioners to struggle to find the time to focus on continuing education outside their firm. They instead have to figure out a way to balance their daily work schedule while continuing their education and staying up-to-date with the latest updates about taxes and the IRS on their own time.

Adding to the poor work-life balance is that some firms have staff to move around quicker than they can, not allowing the tax practitioners at the firm to absorb the full experience of their work, leaving them feeling stuck in a place they don't want to be. Additionally, some people leave because they don't like jumping from one client to another and would prefer a relatively fixed schedule that repeats itself periodically.

The ultimate result of all this is that employee retention has become quite a pressing issue in the accounting and tax profession. Recruiting new, talented staff is expensive, and dealing with turnover is equally challenging. The tax and extension seasons take up a significant amount of time, making employee retention even more critical than ever before.

To address this issue, firm leaders need to create a culture that motivates their staff and keeps them engaged. One of the reasons that many people leave public accounting is because they are not aware of growth opportunities within the firm, including a path to partnership. This is especially true in smaller firms, where staffing and client growth may be limited. Partners need to make their staff aware of growth prospects and their future salary potential. They may even consider adding lines of service wherein they can name partners with non-accounting backgrounds.

Senior management at accounting firms has traditionally been weak in promoting these opportunities, but encouraging their staff to stay with the firm and in public accounting can help reduce turnover and increase engagement. They may have employees who do not aspire to become a partner but are good at their work and view their current position as the pinnacle of their career path. It's essential to recognize and value these employees, as they are essential to their firm's success.

Becoming a skilled accountant is a lengthy process, and it's vital to invest in their employees' growth for the long-term success of their accounting firm. Once they've identified employees with potential, they should offer them guidance and support in both the short and long term. This support should include addressing daily issues and helping them plan for their career. It's important to have a mentor who's committed to their professional development and for them to learn from and observe others.

Beyond technical knowledge, it's also essential to develop well-rounded professionals by building skills like client-relationship management. This involves active listening, asking relevant questions, and delivering difficult news to clients.

A lack of work-life balance is a leading cause of burnout and low motivation in the workplace. By offering flexible work hours or remote work options, firm leaders can ensure that their staff maintains a healthy work-life balance. It's also important to encourage them to take breaks throughout the day and not expect them to work long hours every day. Keep in mind that happy and well-rested employees tend to be more productive and motivated in the long run.

If partners integrate a sense of purpose into their accounting firm's culture and strategy, it can be a solution to address talent challenges. Encouraging professional development for each employee by helping them define their personal purpose will create a sense of teamwork and community in their accounting firm.

But how can firm leaders find more time to focus on employee development and retain motivation and engagement? Especially during tax season where sometimes it feels like there's barely enough time in the day to blink. There are reliable alternative solutions to staffing that don't rely on offshoring work that can fix these problems.

Firms of all sizes have been able to use these alternative solutions to revolutionize how they operate during the busy season. It's given them the ability to reduce the amount of hours that their staff spends working during tax season. One firm in Dallas experienced a 50% reduction in turnaround time for preparing tax returns and time spent in the office during the busy season. Another firm, Mueller Pye, saw efficiency increase by 21%, and the time they spent in the office dropped by more than 20%.

The accounting and tax profession is facing the pressing issue of employee retention. Accounting firm leaders need to create a culture that motivates their staff and keeps them engaged. By promoting growth opportunities, recognizing the value of their employees, and making their firm an attractive option for top talent, they can minimize turnover and increase engagement, ultimately contributing to the success of their firm. While that may take time, the investment is worthwhile to keep tax practitioners motivated and engaged in their work.

Ralph Carnicer, CPA, has spent more than a decade as a member of the accounting profession. In his current role as vice president of business development for Taxfyle, he interacts with accounting firms of all sizes from all over the United States. These are his observations and insights.

HOW BUSINESSES CAN PREPARE FOR LAYOFFS, FURLOUGHS OR RIFS

By Richard D. Alaniz, JD

If the need to reduce staff reaches your workplace, there are a number of issues that you must carefully evaluate before taking action. First, you must decide whether to furlough employees or implement a layoff/reduction in force (RIF). Despite the terms sometimes being used interchangeably, there is a difference. A furlough is an involuntary, temporary period of reduced hours or time off that carries an expectation that employees will return when business conditions improve. Furloughs are unpaid, but many employees use accrued vacation or other paid leave.

Unemployment benefits are also generally available to furloughed employees. Furloughs permit employers to temporarily cut labor costs but still retain trained employees who will be needed when business rebounds. A layoff or RIF, on the other hand, is intended to be a permanent termination of the employment relationship. Unless the expected downturn in business is temporary, no more than several months at most, a layoff/RIF is probably the preferable business decision and *may* alleviate some of the complicating factors that come with more permanent action.

There are several significant issues that must first be addressed in deciding upon a possible layoff or RIF. An important and basic first step should be to examine and document the business case for a layoff/RIF. Such documentation could become critical evidence in the event of later legal claims. It should provide a big picture summary of the reason(s) for the layoff, its extent, as well as the financial impact, or more specifically the cost of the layoff versus the anticipated savings. The documentation should include a description of the planning and analysis done in considering the need for a layoff and in particular the proposed selection process.

In the reduction process, you should look at roles or positions rather than the individuals filling them. Compare the various incumbents based upon pre-determined objective criteria that are consistently applied. One topic of potential legal concern in the layoff selection process is the possibility that you are disproportionately selecting for employees in a protected class. One example is a selection process that produces a group of selectees primarily made up of employees aged 40 and above. This could constitute a prima facie case of age discrimination under the Age Discrimination Employment Act (ADEA).

Once selections for layoff have been made, the next concern is whether the number of employees laid off triggers the requirements of the federal WARN Act or an applicable state WARN Act. The requirements of these laws are strictly enforced. Generally, for the federal WARN Act to apply, the company must have at least 100 employees and the layoff must affect at least 50 employees. State WARN Acts may have different thresholds for coverage. Because of the complexity of steps for compliance, this is one issue on which you should address with the involvement of legal counsel.

In addition to ensuring WARN Act compliance, an employer must also comply with the state law requirements for final pay, accrued vacation time, and similar matters. This then raises the related question of whether severance pay will be provided to laid off employees. While severance benefits are often mandated by collective bargaining agreements, there are few statutory requirements to offer severance pay. If you offer severance pay, it should without question be conditioned upon a full release of all potential legal claims by the employee to receive severance pay. In the case of employees 40 and above, the release must comply with the provisions of the Older Workers Benefits Protection Act (OWBPA). The advantages of obtaining a full release of potential claims are often well worth the cost of at least some severance payout.

It remains to be seen whether economic conditions will ultimately cause significant layoffs across various industry sectors. Hopefully we will not see a repeat of the circumstances that prevailed in 2008-2009. Nonetheless, it is not too soon to at least give some consideration to how you would approach employee reductions should such a need arise.

Richard Alaniz is the principal at Alaniz Law & Associates. He has been at the forefront of labor and employment law for over forty years representing employers in a variety of industries. Alaniz began his legal career in the Office of the Solicitor of the U.S. Department of Labor, served on the President's Cost of Living Council during the Nixon Administration and also held prominent posts within the National Labor Relations Board, first in Washington D.C. and later in Minneapolis where he was active in the NLRB's enforcement actions in a five-state Midwestern region.

RETAINING ACCOUNTING TALENT STARTS WITH KNOWING THESE TOP 3 JOB SEARCH MOTIVATORS

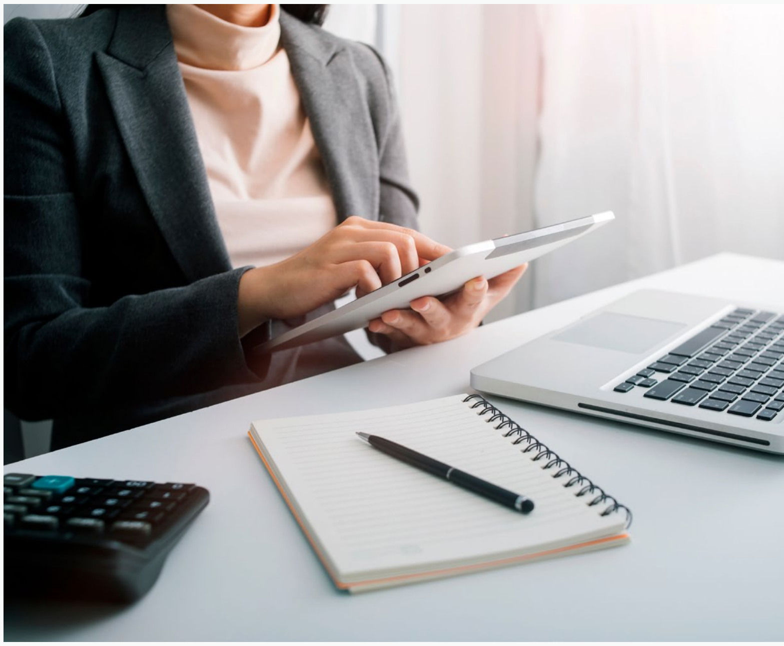
By Paul McDonald

You may have heard that job openings in the United States dropped significantly in February, falling below 10 million for the first time since May 2021. But if you study the Bureau of Labor Statistics (BLS) data a little more closely, you'll find that quits also edged up slightly that same month to 4 million.

Further examination of BLS data shows monthly quit rates have been on a downward trend generally over the past year. But employers — including CPA firms — shouldn't assume they can breathe any easier when it comes to retaining in-demand talent. The motivation to make a move, whether that's resigning, retiring or something else, is still strong for many professionals.

Results from Robert Half's biannual Job Optimism Survey highlights the confidence many workers have about their job prospects. Our research found that nearly half (46%) of professionals in the U.S. are currently looking or plan to look for a new role in the first half of this year.

Also, findings for Robert Half's State of U.S. Hiring Survey suggest that skilled professionals are likely to find an abundance of job opportunities, given that many businesses are hiring both for new roles and vacated positions in the first half of 2023. Notably, nearly two-thirds (62%) of respondents reported that their companies want to hire accounting and finance professionals for permanent roles.



CAUTION: YOUR BEST PEOPLE KNOW THEY HAVE OPTIONS

Strong demand for accounting talent comes at a time when national unemployment is low (3.5% in March), and the rates for many positions in the profession are trending even lower. For example, the unemployment rate for accountants and auditors is just 1.7%, according to the most recent BLS data. On top of that, as noted in a previous article, federal data shows that more than 300,000 accountants and auditors in the United States have left their jobs in the past two years.

So, accounting talent is, indeed, in limited supply. And you can be sure the talented professionals in your CPA firm, especially your most skilled and experienced team members, recognize that their chances in the job market are pretty favorable right now. The good news is that there's a lot you can do to keep them on board. Your starting point? Understanding what is likely to spur them to leave in the first place.

Based on Robert Half's workplace research, these are the top three job search motivators for many professionals today — including accountants:

1. **The desire (or need) for higher compensation**

   The saying, "Money isn't everything," is true to a large degree — but it certainly doesn't mean that compensation isn't important to your workers. Current economic conditions, like high inflation and rising interest rates, probably have many of your staff members thinking more about whether they're satisfied, or even comfortable, with their current rate of pay.

   So, take the time to review salaries to confirm that your pay rates, especially for in-demand roles, are competitive. (Resources like Robert Half's 2023 Salary Guide can help with your research.) And if your firm can't increase salaries at this time, consider offering other financial awards, like spot bonuses, when workers deliver a standout performance. Many employees will also appreciate paid time off.

2. **The pursuit of better benefits and perks**

   Many leading employers have updated or expanded their perks and benefits offerings in recent years to increase their competitive advantage in a tight hiring market where the demand for skilled talent is high. But in many cases, they have also made these changes to meet the needs and expectations of a changing workforce. For instance, we see many firms adding benefits and perks designed to help promote employees' overall wellness.

   Research for Robert Half's latest Salary Guide found that health insurance, paid time off, and retirement savings plans are the benefits workers want most. As for perks, flexible work schedules top the list. And the second-most coveted perk? Remote work options. (More on both of these perks next.)

3. **The expectation of greater schedule flexibility**

   Many impacts of the recent pandemic will be enduring, and you can be confident that the widescale shift to remote work will be one of them.

   Even if employees want to come back to work in an office all or part of the time, most will still want the flexibility to work where they want to, when they want to. And if they don't get that support from their employer, many are likely to start updating their resume.

   In fact, a recent survey by our company found that 87% of workers considering a job change are specifically interested in securing hybrid or fully remote roles. So, like it or not, your CPA firm is going to need to flex when it comes to your employees' schedules — if you want to retain your best people.

LET YOUR WORKERS KNOW YOU'D BE HAPPY TO RECRUIT THEM ALL OVER AGAIN

Another strategy to bolster retention at your accounting firm is re-recruiting — or recruiting your current employees again. It's a simple but high-impact approach to make clear just how much you need and appreciate your staff members. By re-recruiting, you're essentially telling your workers, "Your talent and contributions mean so much to this firm that I'd hire you again right now."

Re-recruiting can serve as a vital "reset button" for you and valued employees right at the time they might be contemplating making a move. The process helps you learn, straight from your workers, what you can do to help make sure they're satisfied — and less likely to seek opportunities outside of your accounting firm. And through active listening and increasing your understanding of all your employees' needs and concerns, you'll strengthen your standing as an empathetic leader and build a more positive and cohesive corporate culture that fuels retention.

Paul McDonald is a senior executive director at talent solutions and recruiting firm Robert Half. He writes and speaks frequently on hiring, workplace, leadership and career-management topics. Over the course of more than 35 years in the staffing industry, he has advised thousands of company leaders and job seekers on how to hire and get hired.

RESOURCES

- Robert Half: 14 Effective Employee Retention Strategies
  https://www.roberthalf.com/blog/management-tips/effective-employee-retention-strategies
- Enterprise Resource Planning: 5 Trends That Will Reshape The Future Of Performance Management
  http://www.theerpinsights.com/news/5-trends-that-will-reshape-the-future-of-performance-management-nid-677.html
- WTW Survey: Reshaping Performance Management and Pay for Performance in a Challenging Environment
  https://www.wtwco.com/en-us/insights/2023/02/reshaping-performance-management-and-pay-for-performance-in-a-challenging-environment

CPA Practice Advisor + taxfyle + Wolters Kluwer

This Special Report is brought to you by
CPA Practice Advisor, Taxfyle, and Wolters Kluwer.