



ACCOUNTING AND FINANCE CAPABILITY FRAMEWORKS

**BUILDING CAPABLE
FINANCE TEAMS**

BE HEARD.
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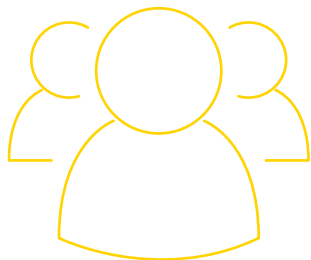
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SNAPSHOT

How does my finance team stay relevant?

This is a key question that every accounting and finance professional should consider given the pace and potential impact of business and technology transformation, both locally and abroad.

Business is changing in ways and on a scale that challenges traditional notions of the high performing accounting and finance professional or finance team. While technical competence is still essential, increasingly the skills, knowledge and attributes in demand are those that add value to a business, providing insight and proactively guiding business decisions.



But what are these skills exactly? Do I have them? Does my team have them? Are we really ready to meet future challenges? What if we don't have these skills? How do we acquire them cost-effectively?

An accounting and finance capability framework provides a reference point for organisations, managers or individuals to answer these questions, to assess the current situation and, importantly, fill any gaps in a targeted way. It is a structured approach to describing the skills, knowledge and attributes required in any accounting role or team, with a view to preparing for the future. It also provides a common language for capabilities and levels of proficiency, assisting accounting professionals to map and reach their potential or to be ready when new opportunities arise.

In essence, an Accounting and Finance Capability Framework (A&FCF) is a contemporary management tool that enables you or your organisation to support your most valuable asset—people. According to a 2012 report by The National Centre for Social and Economic Modelling, Australians with post graduate degrees will earn \$3.2million over their working lives, so developing these people to perform at their best is a wise investment. But without a capability framework to guide this investment, there is a risk that accounting and finance professionals won't remain relevant to the organisation and/or that individual career paths will lack diversity and flexibility.

To gain insights into A&FCFs, we spoke with a subject matter expert, Danette Fenton-Menzies CPA, who works with CPA Australia's A&FCF clients, in addition to reviewing relevant literature. From our initial research, it is clear that although frameworks, terminology and applications vary overall, a robust A&FCF is effective in improving performance in accounting and finance professionals and finance teams in both the public and private sectors.

DEFINING AN ACCOUNTING AND FINANCE CAPABILITY FRAMEWORK

An A&FCF is a structured tool that describes the necessary skills, knowledge and attributes needed for optimal performance in an individual accounting and finance role and, ultimately, to determine a best-practice finance team.

Business growth relies on investing in the right people and a capability framework is a contemporary management tool that assists and leverages that investment.

When a senior finance leader asks, ‘where are we today and how can we grow to continue to be relevant to the business?’ the answer lies in an accounting and finance capability framework. It maps out the path to future success by guiding career and workforce development and by providing a beacon for workplace behaviour.

The Australian Public Service Commission captures the essence of a capability framework in its definition:

“An instrument to identify the critical factors or capabilities required now and in the future for high performance.”

Although there is no universally accepted definition—and some variation in terminology in the literature—capability frameworks commonly contain descriptors and levels of proficiency in these elements or similar:

- **Skill**—an ability to do something, usually requiring effort and expertise.
- **Knowledge**—facts or information gained through experience or education.
- **Attribute, attitude, behaviour**— a characteristic, quality or feature.

In business, there are many examples of A&FCFs both in the private and public sectors. Whilst technical financial skills are core to these frameworks, the broader business and people know-how, such as leadership, communication and teamwork, also feature in contemporary leading practice examples. The Organisation for Economic Co-operation and Development capability framework identifies the core competencies of delivery, strategy and personal interactions to complement the technical competencies of defined roles.

As well as including broader elements, A&FCFs can capture specialised skills and focus on particular areas—procurement for example. Although the terminology and content varies, at the crux of A&FCFs is improved performance, and this link is a reoccurring theme in the literature.

Examples of A&FCFs: High level elements

NSW GOVERNMENT—FINANCE PROFESSIONALS CAPABILITY SET

CAPABILITY	FINANCE CAPABILITY
– Personal attributes	– Financial strategy, governance and risk management
– Relationships	– Audit assurance
– Results	– Finance business partnering
– Business enablers	– Financial accounting and statutory reporting
– People management	– Taxation
– Finance	– Management accounting
	– Finance operations and systems

VICTORIAN TREASURY AND FINANCE—CAPABILITIES AND BEHAVIOURS FRAMEWORK

CAPABILITY CLUSTER	TECHNICAL EXPERTISE
– Leads effectively	– Commercially astute
– Delivers solutions	– Corporate and project finance
– Engages for results	– Financial analysis
– Technical expertise	– Information management
	– Professional administration and transaction management
	– Project management
	– Risk management
	– Working in government
	– Ten specialist areas*

*The specialist areas are: Business management systems, contract management, corporate communication, economics, human resources, information communication and technology, law, strategic planning, strategic sourcing, working with legislation.

THE FACULTY—A CONSULTING COMPANY

COMPETENCIES	PROCUREMENT FUNDAMENTALS
– Leadership	– Determining customer needs
– Commercial	– Developing supply strategy
– Procurement	– Executing supply strategy
	– Managing suppliers
	– Managing supply chain processes
	– Using technology and tools

THE CASE FOR AN ACCOUNTING AND FINANCE CAPABILITY FRAMEWORK

In an ever-changing eco-system of economic, technological, political and business advances, developments are a challenge for the accounting and finance profession.

At the core of responding to these challenges is finding a way to keep pace with the skills of the future and broadening capability beyond technical expertise. Recent research by CPA Australia about business partnering confirmed there is an increasing demand for the contemporary finance professional to be a finance business partner or trusted advisor—someone who is proactive, understands the business and can interpret data and anticipate issues.

For organisations, investing wisely in people and building an agile workforce that can add value and meet future demands is critical.

So how do capability frameworks fit into this picture?

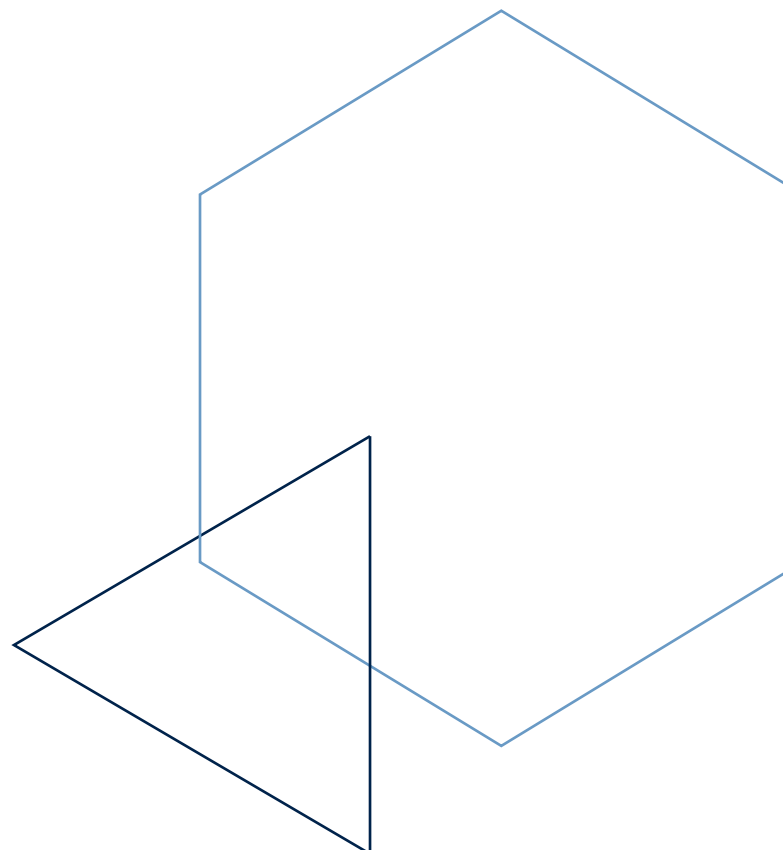
Capability frameworks are an essential reference point for a range of common functions that touch accounting and finance professionals, including:

- creating and defining roles
- recruiting for roles
- managing performance
- targeting learning and development activities
- planning for the future workforce, including managing succession.

Capability frameworks can unite organisations. They provide a consistent terminology within an organisation to identify the key capabilities required, describe the tangible actions and behaviours that reflect these capabilities, and standardise levels of proficiency.

For the individual, capability frameworks can guide career development, pinpointing areas to target in learning and development in their current role, or indeed highlighting areas to focus on, if a change of direction is sought.

The recent rise of data analytics and evidence-based decision making also throws a spotlight on capability frameworks. Without a baseline to measure from or a target to aim for, data is meaningless. Although still prevalent in organisations, this 'data lost in space' phenomenon is ultimately inefficient and unproductive. A capability framework is a safeguard against this. It provides both a strong foundation and an endpoint for the measurement of desired skills, knowledge and attributes against the available data, ensuring the finance professional's skillset and contribution will continue to add value into the future.



AN ACCOUNTING AND FINANCE CAPABILITY FRAMEWORK CLOSE-UP

It is more than a decade since CPA Australia first developed an A&FCF, ensuring its certification and professional development products and services were based on a solid, integrated approach.

With organisations needing to realise value for money invested in professional development, an approach that emphasised learning outcomes and pathways was deemed critical.

Critically the **CPA Australia A&FCF framework** was designed by professionals for professionals, drawing on extensive local and international research. This included research by a renowned Australian professor, the late Bill Birkett who was described as a visionary and innovative scholar in management accounting, building bridges between business and the accounting profession.

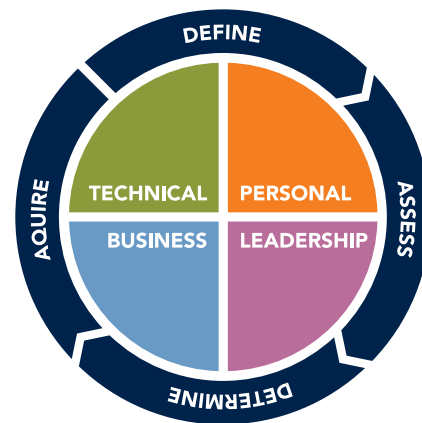
Given its origins, the CPA Australia A&FCF:

- resonates strongly with accounting and finance professionals as it is purpose-built for them
- is modular enough to be applied to any accounting and finance team in any organisation
- includes familiar technical financial expertise while also extending to other important capabilities.

Tapping into the increasing need for globally aware, well-rounded accounting and finance professionals, the CPA Australia A&FCF comprises four elements:

- Technical
- Business
- Personal
- Leadership

Over the years the framework—including these elements—has been continually used, monitored and adapted, demonstrating the contemporary and agile nature of the tool. Recently these elements were reconfirmed by industry and academics, ensuring they support life-long learning, employability, content customisation to individuals and contemporary learning.



Within each of the elements, the framework delves into relevant sub-capabilities with three levels of proficiency: competent, proficient and expert, meaning that organisations can apply the framework to individuals, specialists, leaders and managers.

TECHNICAL	PERSONAL
<ul style="list-style-type: none"> • Taxation • Financial planning • Forensic accounting • Financial accounting • Audit and assurance • Insolvency • Management accounting • Financial risk management • Corporate governance 	<ul style="list-style-type: none"> • Quality assurance • Self awareness • Results achievement • Problem solving and decision making • Critical analysis and professional judgement • Ethical behaviour • Teamwork • Business communication • Building relationships and interpersonal skills
BUSINESS	LEADERSHIP
<ul style="list-style-type: none"> • Business analysis and risk management • Regulatory environment • Financial modelling and business planning • Leveraging technology • Project management • Customer focus • Management • Business development • Business context – domestic and global 	<ul style="list-style-type: none"> • Strategic development and vision setting • Change management • Developing and managing people • Planning – short and long-term • Strategic influencing • Encouraging innovation • Diversity consciousness • Global perspectives • Ethical and social behaviour

Source: CPA Australia

Subject matter expert Danette Fenton-Menzies CPA, who has experience working with the CPA Australia framework, describes it as a tool to drive the future of accounting and finance. In her view, the strengths of the framework are, that it is:

- **holistic**—including both technical and non-technical elements
- **flexible**—suitable for adaptation to any organisation
- **forward-looking**—positioned to grow finance people and teams so they remain relevant.

She says the framework allows individuals and organisations to proactively map out a journey to become future-ready. She is mindful it can also be challenging for more traditional mindsets, especially if change makes people uncomfortable. However, in her experience, the process leads to opportunities and growth.

Danette believes there are advantages in using the CPA Australia framework, which has been developed and is used in the very strong context of CPA Australia's deep understanding of the accounting and finance profession, extensive membership base and grasp on industry trends.

To maximise the value of the framework, CPA Australia has also developed an accompanying **Capability Planning Tool** for employers and individuals, including an online self-assessment tool. In the initial release in 2009, the International Association for Accounting Education and Research stated, 'CPA Australia's use of the capability planning tool provides a holistic approach to professional development that puts CPA Australia ahead of others in the industry'.

An effective and motivating resource that has been continually evolved and is easy to use, the capability planning tool unlocks career potential by:

- communicating the need for both technical and transferable professional skills
- providing easy access to knowledge and resources for professional development
- supporting employability based on sound academic and organisational research.

Equally, employers can use the tool to develop role descriptions and professional development plans, guide performance management and as an indicator of industry skill trends and future capability needs.

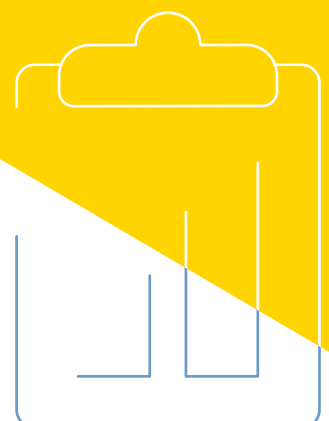
Together, the CPA Australia framework and accompanying capability planning tool:

- provides accounting and finance professionals career advantages
- builds career reputation of accounting and finance professionals
- confirms CPA Australia as a leader of the profession, giving employers and accounting and finance professionals contemporary career support
- helps shape the future of the profession, preparing accounting and finance professionals to be tomorrow's leaders.

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AN ACCOUNTING AND FINANCE CAPABILITY FRAMEWORK IN ACTION

When an organisation contemplates developing and using an A&FCF, there are a number of things to consider, such as:

- capturing both technical and non-technical skills, knowledge and attributes
- ensuring both finance leaders and team members are engaged
- linking the framework into the organisation's bigger picture
- applying the framework to both individual careers and accounting and finance team building
- positioning the framework to value-add and meet future business needs.

Whilst different avenues are available to organisations to develop A&FCFs, CPA Australia's Education team can assist.

CPA Australia has experience in developing A&FCFs using a robust three step methodology:

1 FRAMEWORK DESIGN

Working with your key leaders, we identify the capabilities your finance team needs to maximise value in the organisation.

2 NEEDS ANALYSIS

We identify gaps in capabilities, prioritise strengths and recommend a learning and development strategy tailored to your needs.

3 IMPLEMENTATION

Your tailored learning program is implemented to drive change and improve performance. A comprehensive evaluation then measures the effectiveness of your program.

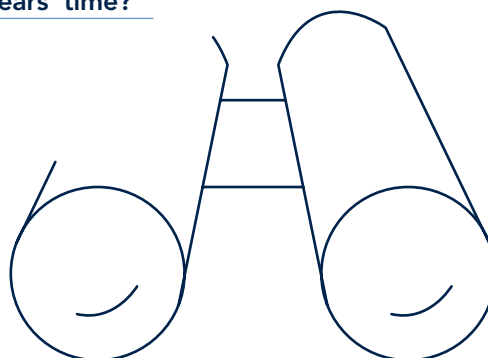
STEP ONE

Step one focuses on designing an A&FCF. The methodology is flexible, meaning it can be used to develop a first-time accounting and finance capability framework or to review an existing one. Alternatively, design may involve fitting an A&FCF into an existing enterprise-wide model if one exists. In this later instance, the design process aligns any overarching enterprise capabilities with the finance specific capabilities so they are complementary and meet the overall business requirements.

At the heart of a CPA Australia designed capability framework is a design workshop process specifically planned and structured to meet the client's bespoke requirements.

Expert facilitator Danette Fenton-Menzies CPA, an accounting and finance professional herself, explains:

'Before the workshop, we review any relevant documents such as strategic plans, position descriptions and current frameworks if they exist. In the workshop, the focus is on questions like "where are you today?" followed by "where do you need to be in 2 – 5 years' time?"'



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A key part of the workshop involves using the Capability Planning Tool that describes sets of skills, knowledge and behaviours or attributes. Participants can prioritise what they see as essential, preferred or less relevant to their own circumstances.

CPA Australia works with clients to ensure that the capabilities covered and the language used is appropriate to their organisation. As an example, terminology is easily adapted for the public sector or an area of specialisation that the organisation needs to focus on. The framework is modular, with additions or changes easily accommodated.

Danette believes it is important for leaders to be actively involved so that they have 'buy in' and can make informed decisions. It is best practice, she says, to have an initial workshop with senior people who experience first-hand the issues raised, followed by subsequent workshops for the broader team. This allows the senior group to lead and support the team appropriately.

The 2004 article in the Harvard Business review, Capitalising on Capabilities, also supports this notion, stating that any part of a company can do a capability audit 'as long as it has the backing of the leadership team'.

Danette witnessed this leadership commitment with a recent client's management team, who were interested in succession planning. 'They thought it was a fabulous process as it allowed them to have individual training plans for their finance people to grow and progress.'

Using this workshop approach, CPA Australia can produce an A&FCF in less than a month, although this depends on the organisation and its specific needs.

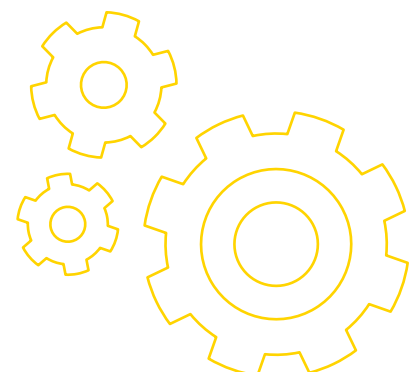
'It is critical that there is a tangible outcome very soon after any workshop so the momentum continues.' says Danette. 'Also, the report we produce maps out a way forward and can be used if an organisation proceeds to the next steps.'

STEPS TWO AND THREE

Steps two and three of the methodology bring the A&FCF to life. During the needs analysis in step two, learning and development activities are calibrated with the A&FCF. This step challenges whether the best investment of time and effort is being achieved, with questions like:

- What are our gaps in skills, knowledge and behaviours?
- Are our learning and development opportunities aligned with our needs?
- Have we got the right learning programs in place?
- Are the programs on offer relevant and up-to-date?
- Are there smarter ways of delivering learning to our people?

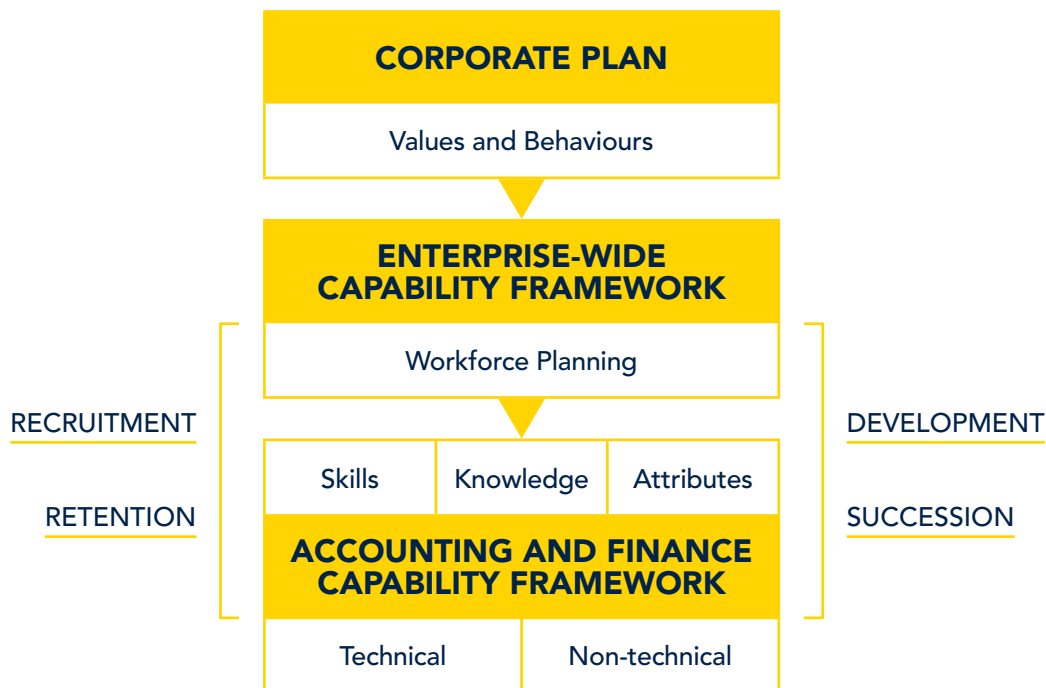
Step three moves into implementation. According to Danette, depending on the organisation, these learning and development solutions vary from sourcing off the shelf products, to tailoring content or designing an appropriate mentoring or coaching program for example. Because of this, engaging with an organisation's human resources function at the outset is a key part of developing an accounting and finance capability framework for workforce planning.



BENEFITS OF AN ACCOUNTING AND FINANCE CAPABILITY FRAMEWORK

Designed well, capability frameworks can be 'sliced' to apply to different levels: the organisation as a whole, the accounting and finance team or an individual accounting and finance professional.

When used across an organisation, it is essential that there is a strong link between the corporate plan, human resources strategy and the framework.



Source: Strategic HR Solutions

The benefits of A&FCFs can also be realised at both the organisation and accounting and finance team level, as well as for individuals actively managing their careers.

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Organisation

The 2004 Harvard Business Review article, *Capitalising on Capabilities*, describes organisational capabilities as ‘the collective skills, abilities and expertise of an organisation’ that are the ‘outcome of investments in staffing, training, compensation, communication and other human resources areas’. The authors claim some of the benefits resulting from an organisation understanding their capabilities include:

- providing stability to the organisation over time
- making it more difficult for competitors to copy strategy
- providing investors with confidence in future earnings
- increasing market value.

Others, such as the Australian organisation People Measures, a local firm of organisational psychologists, nominate capability frameworks as a source of competitive advantage.

Their research shows a number of organisational benefits centred around efficiency and effectiveness such as:

- providing critical information for strategic workforce planning, highlighting any critical current or future gaps
- improving selection decisions by reducing the risk of ‘mismatching’ people to roles
- strengthening performance management by having an objective basis for feedback
- investing proactively and targeting development of people.

Accounting and finance team

Similarly, at the accounting and finance team level, People Measures emphasise the high cost of poor recruitment choices and employee turnover. They also highlight the necessity of effective learning and development strategies to enhance existing employee performance.

A well-conceived, comprehensive capability framework is a tangible tool for effectively planning and measuring the investment made in people, including positioning an accounting and finance team as a source of trusted advice that understands the business. It also helps teams understand the need to build for sustainability. As subject matter expert Danette Fenton-Menzies CPA sums up, ‘as well as helping you remain relevant and add value, a capability framework explains to an accounting and finance team why it is critical to do so’.

Accounting and finance professional

With access to a self-assessment tool, such as the one offered by CPA Australia and based on CPA Australia’s framework, individual accounting and finance professionals can plan their futures. Whether aiming to move to a more senior level or broaden into other roles such as a COO or CEO, a capability framework provides a structured way of building the necessary skills, knowledge and attributes.

This approach, which more precisely targets learning and development opportunities, saves time and money. In addition, using a contemporary framework that guides learning and development and includes ‘soft skills’, such as communication and people management, has the potential to make employment opportunities—including global roles—more attainable.

IN SUMMARY

The development and use of capability frameworks to identify individual and team needs and to target learning and development activities is a well-established practice in human resources management.

In fact, according to research by the company People Measures, there are more than three decades of studies attesting to their effectiveness.

However, capability frameworks do not belong solely in the domain of human resources management. Capability frameworks can also be a very useful and easy-to-understand contemporary management tool for many other disciplines, including accounting and finance.

An A&FCF can help boost performance, whether you lead an accounting and finance function or are a member of an accounting and finance team. In both instances, an A&FCF will guide the recruitment and development of a technically capable and well-rounded accounting and finance professional, including to fit the needs and culture of an organisation.

Many A&FCFs focus on describing the technical skills, knowledge and attributes required of an accounting and finance professional. As a tool, they standardise terminology and proficiency levels creating a universal and portable language in the accounting and finance profession.

Importantly, leading practice A&FCFs, including the one developed by CPA Australia, go further than this. These frameworks also focus on recruiting and developing future-ready people who can realise opportunities by capturing other non-technical elements such as leadership, business and personal effectiveness indicators. This is particularly important given the dynamic nature of organisations which is set to challenge future accounting and finance leaders and teams, positioning them more as trusted advisors or business partners.

With its thorough and versatile A&FCF backed by robust methodology, CPA Australia is well-positioned to assist organisations. Whether you need to develop an A&FCF for the first time or your organisation has one in place that would benefit from an independent review, CPA Australia can work with you to realise improved business performance.



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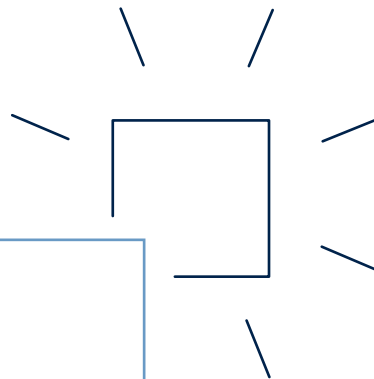
ABOUT CPA AUSTRALIA

CPA Australia is one of the world's largest accounting bodies with a global membership of more than 160,000 members working in 118 countries around the world, with more than 25,000 members working in senior leadership positions.

Our core services to members include education, training, technical support and advocacy. Employees and members work together with local and international bodies to represent the views and concerns of the profession to governments, regulators, industries, academia and the general public.

CPA Australia has a depth of experience and expertise in partnering with organisations to deliver the best learning outcomes for your people. We have a dedicated team of over 80 education and training professionals and support staff. The Education team at CPA Australia designs, develops and delivers premium learning solutions to meet the needs of finance, accounting and business leaders.

Our learning solutions are delivered by CPA Australia's extensive pool of content and education experts who are specialists in their field, so you can be guaranteed your people are getting the latest and most practical knowledge and skills.



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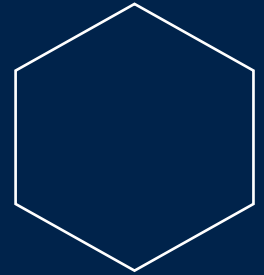
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