## **OPENERS**

## ONE COMMON, AND COMPLETELY LEGITIMATE, COMPLAINT ABOUT CORPORATE REGULATION IS THE GIANT SUCKING SOUND OF MAN-HOURS SPENT IN COMPLI-

**ANCE.** Tax laws in particular practically constitute a full-employment act for accountants. Sure, every single government demand for evidence and metrics—to prove compliance with some rule or movement toward some goal—is there for a reason, perhaps even a good reason. But at what point does assessment turn counterproductive and signal a general disrespect for people's effort and expertise? When does the desire for accountability morph into a memogenerating waste of time?

Government regulation is an easy target, of course, even when that regulation is obviously necessary. But many of us dread similar oversight and demands for information from sources far closer to home: our supervisors.

Notwithstanding any amount of criticism of metrics—including in these pages—top executives remain enamored of assessment and quantification, aiming to foster accountability and control expenditures by requiring ever more frequent installments of Excel sheets and Power-Point slides, loaded with columns of figures and zigzag charts.

Even if no one actually looks closely at those sheets and slides, the process is seen as a net good—it gets people to maintain focus on the important measures, right? But as with regulation, constant demands imply a lack of trust and a lack of respect for people's time. What seems like a small request from the top (e.g., It'd be interesting to see how these numbers track over the past five years—could you get us those?) may require a whole team of people to put their work on hold for a week while data is collected, compiled, synthesized, and presented.

Especially with departments stripped to the bone and administrative assistance increasingly scarce, managers and workers find themselves scrambling to compile information; instead of focusing on achieving, they spend hours seeking new ways to present. As with "teaching to the test" in school, the requests will surely dictate the results, regardless of whether it's good for the organization. And inevitably, data will get manipulated and massaged to fit every new target.

Time isn't the only reason why incessant top-down demands grate so—it's the assumptions behind those demands. Just as with government regulations, heavy-handed oversight implies that those at the top believe they know everyone's job, and its priorities and pitfalls, better than the person actually being paid to perform that job.

So, the question: In most organizations, do those at the top actually know what their people do every day? In "Disconnect," James Krohe argues that, well, no, they don't. Even in delayered organizations, there's a big gap between what those in the C-suite think workers do and what the workers really do. "Learning how a big company works from internal reports is like learning about an unfamiliar country from guidebooks," he writes. "The information is seldom wrong, but it is almost always insufficient."

Empathy—really understanding life on the front lines—may be the only way to change a culture of micromanagement, and Krohe explains how CEOs can get a ground-level view. It doesn't require performing an *Undercover Boss* stunt—though doing just that can't hurt. Executives who understand the real impact of constant assessment might think twice before adding to everyone else's to-do list.



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