

INTEGRATIVE THINKING: EXPLORE YOUR OWN CAPABILITIES WITH IMMERSIVE AND CHALLENGING EXERCISES

Complex multi-dimensional problems tend to present stretching scenarios, even for the well-versed senior accountancy, business and finance professional, in part because each problem tends to present something different. Therefore, stretching exercises promote practising the ‘continually becoming’ capabilities; highly demanded ‘exploring’ capabilities of exercising curiosity, evaluation, husbanding multi-capitals, and extended thinking; and many of the ‘empowering’ capabilities. While stretching exercises are of value to individuals, they can be more impactful when undertaken in groups, because multi-dimensional problems often have a multi-stakeholder angle and require a mix of skills, mindsets and behaviours.

Here are some exercises for you to try with your colleagues, and reflect on how you can ‘continually become’ a value-adding professional.

An immersive stretching exercise for your own and team development

The following set of exercises could be used as part of a team development session.

THE OBJECTIVE

- To appreciate and practice the capabilities required to approach multi-dimensional problems.
- To reflect on and identify strong capabilities and those requiring development.

THE EXERCISES AND RULES

CASE: Windfarm

1. Create a group of ideally three and no more than six members, where each group member chooses one of the following UN SDGs:

Goal 7: Affordable and clean energy

Goal 12: Responsible production and consumption

Goal 14: Life below water.

Each goal must be chosen by at least one person within the group.



2. The group members are on the board of directors of a conventional power generator and have to reach consensus on the following case. During the discussion, every board member has to act as an ambassador for their chosen SDG.
3. Your company would like to ‘green’ its operations. An opportunity has arisen to buy an insolvent company whose only major asset is a licence for a huge offshore wind farm off the coast of an economically depressed region which would benefit highly from the construction and operation of this installation. Environmentalists warn about the risk to local marine biodiversity, and the already struggling local fishermen would lose another fishing area.
4. You have 10 minutes to develop a solution that takes account of the three SDGs.
5. You have 2 minutes to present your case and explain your solution, pointing out the tensions and synergies between the three SDGs.
6. Reflect on the capabilities you possess and those that require development by considering your responses to the following questions.
 - a. What capabilities (skills, behaviours and mindsets) were required to approach the problem?
 - b. How did your emotions and thoughts evolve as you engaged with the exercise?
 - c. Which of the identified capabilities do you think you possess, and which require some development? And would those who you work with or know you agree?

The answer to question a, in particular in discussion with others will help identify and clarify the broad set of different skills required, almost all of which will assist with approaching other problems. Your responses to questions b and c are vital in supporting the capabilities for driving decisions¹ highlighted in [ACCA’s Career Navigator](#), which are crucial for continual development (ACCA n.d.a).

¹ ‘Drive’ relates to your attitude and motivation: being determined, motivating and developing yourself and others to achieve stretching goals, being curious and open to new approaches and acting with integrity.

ALTERNATIVE CASES

CASE: Offshoring

1. Create a group of ideally three and no more than six members, where each group member chooses one of the following SDGs:

Goal 1: No poverty,

Goal 5: Gender equality,

Goal 13: Climate action.



Each goal must be chosen by at least one member of the group.

2. The group members are on the board of directors of a company which has to reach consensus on the following case. During the discussion, every board member has to act as an ambassador for their chosen SDG.
3. Your company has the opportunity to shift labour-intensive, but physically not very demanding, parts of its manufacturing to a developing country with extreme poverty. Unemployment there is especially high among women, resulting in an extreme gender pay gap. The country is also known for its rather lax environmental regulation.

CASE: Refugee camp

1. Create a group of ideally three and no more than six members, where each group member chooses one of the following SDGs:

Goal 2: Zero hunger

Goal 11: Sustainable cities and communities,

Goal 15: Life on land.



Each goal must be chosen by at least one member of the group.

2. The group members are members of a local council which has to reach consensus on the following case. During the discussion, every councillor has to act as an ambassador for their chosen SDG.
3. A local council in a developing country has been requested by the national government to accommodate a new camp for 25,000 refugees, which would mean a 25% increase in population. The food supply in the whole country is already under immense stress due to recent droughts and an economic recession. Most parts of remaining available council land are covered by a forest with many endangered species.

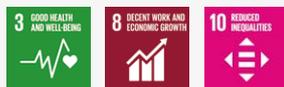
CASE: Nuclear waste facility

1. Create a group of ideally three and no more than six members, where each group member chooses one of the following SDGs:

Goal 3: Good health and well-being,

Goal 8: Decent work and economic growth

Goal 10: Reduced inequalities.



Each goal must be chosen by at least one member of the group.

2. The group members are councillors of a small town in the Australian outback which has to reach consensus on the following case. During the discussion, every councillor has to act as an ambassador for their chosen SDG.
3. A mining billionaire would like to open a privately operated nuclear waste deposit accepting nuclear waste of the highest grade from all over the world for a very lucrative income. At the same time, the national government is prepared to underwrite an unconditional guarantee for the secure deposit of the nuclear waste (including natural disasters and terror attacks) and to grant generous tax exemptions for the operation. The billionaire promises the town and its inhabitants long-desired local infrastructure (such as water mains, a water treatment plant, a new school building, a public swimming pool, etc) and 500 new jobs.

CASE: Bottling drinking water

1. Create a group of ideally three and no more than six members, where each group member chooses one of the following SDGs:

Goal 4: Quality education

Goal 6: Clean water and sanitation

Goal 9: Industry, innovation and infrastructure.



Each goal must be chosen by at least one member of the group.

2. The group members are public servants in the local administration of a city in a developing country who have to reach consensus on the following case. During the discussion, every public servant has to act as an ambassador for their chosen SDG.
3. A multinational drinking-water bottling company has approached your city and applied for a licence to draw annually 1bn litres of water from a pristine aquifer that couldn't be tapped into previously owing to a lack of public money. The company offers to pay either for the schooling of 10,000 children for the next 30 years or the desperately needed water mains and sewerage system.