

FALL 2019

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# CONTENTS

- 2** Events calendar
- 5** Being regulated: how the CPA designation sets you apart
- 6** Meet your 2019/20 CPA Campus Ambassadors
- 10** You have questions; the Hesje CPA Knowledge Centre has answers
- 14** Moving up
- 16** The CPA Certification Program: what students need to know
- 20** Empowered women empower women
- 26** Conquering fear
- 30** Making moves
- 32** Bringing the knowledge full circle
- 34** CPA Education Foundation Corner
- 38** Email etiquette
- 40** Workforce ready: Q & A with Stephen Bergstrom
- 42** Language that wins at work

**Bringing the knowledge full circle**  
**Robert Andrews helps build managerial competencies within Alberta's First Nation communities**

**32**



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# events CALENDAR

## September

- 6** **Meet Your Employer (Edmonton)**  
Edmonton Convention Centre  
9:00am – 4:00pm
- 10** **CPA and Energy Career Expo**  
Mount Royal University  
Ross Glenn Hall  
11:00am – 2:00pm
- 10** **CPA Info Session**  
Burman University  
McKibbin Centre, Room 117  
5:00 – 6:30pm
- 11** **Meet Your Employer (Lethbridge)**  
University of Lethbridge  
Students' Union Ballroom  
3:00 – 7:00pm
- 13** **Meet Your Employer (Calgary)**  
TELUS Convention Centre  
9:00am – 4:00pm
- 17** **University of Alberta Accounting Dinner**  
Faculty Club  
5:30 – 9:00pm
- 18** **Career Fair**  
University of Lethbridge  
First Choice Savings Centre  
10:00am – 3:00pm
- 19** **Career Fair**  
University of Calgary Indigenous Students Career Day  
Hunter Hub  
12:00 – 4:30pm
- 20** **Career Fair**  
iGeek IT Connection Event  
Dinwoodie Lounge, University of Alberta  
8:00am – 4:00pm
- 24** **Career Fair**  
University of Calgary Industry Career Fair  
MacEwan Hall A/B  
10:30am – 3:30pm



From career fairs to sponsorships to information and networking sessions, below is a comprehensive list of upcoming events you should know about!



CPA Alberta Event



CPA Alberta Sponsorship



Career Fairs and Open Houses

- 25
**Career Fair**  
 University of Alberta Careers Day  
 Butterdome  
 10:00am - 4:00pm
- 26
**CPA Info Session**  
 MacEwan University  
 Building 6, 6-153  
 4:00 - 5:30pm



A great opportunity to discuss career pathways and explore how to earn the CPA designation.

Sept. 10, 26  
Oct. 2, 3



## MEET YOUR EMPLOYER

**EDMONTON**  
September 6

**LETHBRIDGE**  
September 11

**CALGARY**  
September 13

**Meet Your Employer** allows post-secondary students and recent graduates looking for relevant work experience for the CPA Professional Education Program (CPA PEP) get valuable face-to-face time with potential employers. Take advantage of these events in Edmonton, Lethbridge, and Calgary, and chat with employers from across various industries, including public practice, industry, not-for-profit, and government. Last year, over 1,000 business students attended these events!

Visit [cpaalberta.ca/meetyouremployer](http://cpaalberta.ca/meetyouremployer) for more information.

# events CALENDAR

## October

- 1** **University of Calgary Grad School Fair**  
MacEwan Hall A/B  
10:30am - 3:30pm
- 2** **CPA Info Session**  
NAIT  
CAT Building, CAT160  
12:00 - 1:00pm
- 3** **CPA Info Session**  
University of Alberta  
Alberta School of Business, BUS 1-5  
5:30 - 7:00pm
- 9** **University of Lethbridge Calgary Campus Paciolì Dinner**  
Location TBD  
5:00 - 10:00pm
- 23** **Career Fair**  
Mount Royal University Recruitment Fair  
Lincoln Park Campus, Mainstreet  
9:30am - 2:30pm
- 24** **Alberta Business Hall of Fame—Southern Alberta**  
Location TBD  
5:00 - 9:00pm
- 31** **University of Lethbridge Paciolì Dinner**  
Location TBD  
5:00 - 10:00pm



## November

- 8** **Career Fair**  
Lillian Osborne Career Day  
Lillian Osborne High School  
8:00am - 3:30pm
- 19** **Bowl-A-Rama Edmonton**  
South Edmonton Rec Room  
5:30 - 9:00pm
- 21** **Bowl-A-Rama Calgary**  
Mountain View Bowling  
5:30 - 9:00pm
- 22-23** **Business Exchange Association Internal Case Competition**  
Alberta School of Business





# BEING REGULATED

How the CPA designation sets you apart

By Ginny Ao

**Do you want to build a successful career in accounting or business, but are unsure if the CPA designation is the path for you?** As you weigh your options, it is important to know the distinction between regulated professions and non-regulated occupations, and how the difference can impact your career goals.

Regulated professions protect Albertans by ensuring that they are served by professionals who meet high standards of education, competency, and ethical conduct. Other regulated professions include medicine, engineering, and law. So, by becoming a CPA, you will join the ranks of other esteemed professionals such as doctors, engineers, and lawyers.

In addition to having three letters—CPA—behind your name, you will be part of a highly-respected, self-regulated profession whose members are held to the legislative standards of the *Chartered Professional Accountants Act*. This means by law, CPAs are trained and required to meet the highest standards. As a self-regulated profession, the cost of regulation is covered by the profession rather than by the government or taxpayers. CPA Alberta ensures that those with the required expertise oversee the profession.

## Protecting the public

As the professional organization that oversees CPAs in the province, CPA Alberta protects the public by ensuring Canadians are served by professionals who meet the highest expectations of education, competency, and ethical conduct. In particular, CPA Alberta protects the public by:

- setting education and experience standards to become a CPA;
- setting education and experience standards to provide professional and public accounting services to the public;
- setting and enforcing high professional and ethical standards;

- promoting and increasing competence of CPAs by providing a comprehensive program of learning opportunities;
- assessing the continuing competency of CPAs;
- enforcing practice standards and rules of professional conduct of registrants; and
- providing a means by which complaints can be dealt with in a fair and expeditious way by investigating and adjudicating complaints against CPAs.

## Conduct and discipline

Unlike non-regulated occupations, the CPA profession provides Albertans who believe that a CPA has acted unprofessionally with a complaints and discipline process. Through this, allegations of unprofessional conduct are thoroughly reviewed and, if necessary, appropriate disciplinary action is taken. This means CPAs have a strong code of ethics and are accountable for their behaviour.

## Ongoing competency

As members of a regulated profession, CPAs are also required to meet high educational standards. This means they take ongoing annual professional development throughout their careers. Ongoing professional development further develops their expertise and maintains their ability to provide outstanding service. CPA Alberta conducts practice reviews that ensure that the professional services provided by CPA firms meet the required professional standards.

By being members of a regulated profession, CPAs uphold the integrity expected of professionals who are responsible for key decisions about finance and the future of businesses. CPAs are an exclusive network of strategic business leaders whose innovative skills steer organizations towards success—in Alberta, across Canada, and abroad. 

***By becoming a CPA, you are joining a prestigious profession that has great responsibility!***

# Meet your 2019/20 CPA Campus Ambassadors

The 2019/20 Campus Ambassador team is here to assist you on the path towards the Chartered Professional Accountant (CPA) designation. The following ambassadors will be the primary point of contact for students to get information about important events and activities, as well as answers to their questions about the CPA Professional Education Program (CPA PEP) and the CPA designation.



## **Benjamin Cooper-Janvier**

University of Calgary  
[bcooperjanvier@cpaalberta.ca](mailto:bcooperjanvier@cpaalberta.ca)

### **Why have you chosen to pursue a career in accounting?**

I believe it provides the most opportunities moving forward. Having a background in accounting creates a solid foundation that many business leaders need to effectively lead companies.

### **What is something people might be surprised to know about you?**

I'm missing five per cent of my left lung due to surgery to repair a pneumothorax. However, I still love running!

### **What are your thoughts about technology and the future of accounting?**

In the future, I envision that technology is going to make accountants more effective than ever before. I also think soft skills are going to become increasingly important in the profession.



## **Farid Hamam**

NAIT  
[fhamam@cpaalberta.ca](mailto:fhamam@cpaalberta.ca)

### **Why were you interested in becoming a CPA Campus Ambassador?**

I want to educate students at my school about the accounting field. I also want to share the many opportunities and events CPA Alberta has for students.

### **Why have you chosen to pursue a career in accounting?**

Accountants are fundamental to every business. As long as businesses make money, the demand for accountants will be there. So there is great job security!

### **If you could create your dream business, what would it be?**

I would build a restaurant somewhere in the south of Spain. To make my business stand out, it would offer all-day happy hour deals.

## Your on-campus contact



### **Michael Heung**

University of Alberta  
[mheung@cpaalberta.ca](mailto:mheung@cpaalberta.ca)

#### **Why were you interested in becoming a CPA Campus Ambassador?**

I've always been passionate about inspiring and motivating students. Becoming a CPA Campus Ambassador combines my interest in accounting with my drive to help the community.

#### **What is something that people would be surprised to know about you?**

I taught myself how to skate! After watching the winter Olympics last year, I made it my mission to accomplish my childhood dream of learning to skate. I eventually want to play hockey.

#### **If you could create your dream business, what would it be?**

I would open a small coffee shop somewhere on Sulphur Mountain in Banff. It would be located along a quiet trail that overlooks the valley.



### **Stephanie Hogan**

University of Lethbridge  
[shogan@cpaalberta.ca](mailto:shogan@cpaalberta.ca)

#### **Why have you chosen to pursue a career in accounting?**

I was drawn to the accounting profession because I wanted to help people—specifically small business owners—understand their finances and make smart business decisions.

#### **If you could create your dream business, what would it be?**

My dream business marries my love for business and fashion. I have a diploma in Fashion Design and Marketing!

#### **How do you think the accounting profession will change over the next 10 years?**

Like many industries, the accounting profession has been able to utilize technology to increase efficiency and reduce time spent on preparing documentation for clients and shareholders. In the next 10 years, the accounting profession will continue to incorporate new technologies. With more technological advancement, it will be easier for accountants to not only prepare financial documents, but spend more time on analysis to help clients grow their businesses.



### **Nasar Khan**

University of Lethbridge (Calgary Campus)  
[nkhan@cpaalberta.ca](mailto:nkhan@cpaalberta.ca)

#### **Why have you chosen to pursue a career in accounting?**

Accounting is a rewarding career with so many learning and growth opportunities.

#### **What are your thoughts about technology and the future of accounting?**

I think the various tasks performed by accountants today will be taken over by automated technologies. In the future, accounting processes will become more efficient, and there will be a higher demand for professionals to have IT skills.

#### **What are you looking forward to most as a CPA Campus Ambassador?**

This position is a great opportunity to interact with fellow university students and inform them about the CPA program. It is also an excellent chance to network with established accounting professionals and learn more about the profession.



### **Caitlin Lafave**

Mount Royal University  
*clafave@cpaalberta.ca*

#### **Why were you interested in becoming a CPA Campus Ambassador?**

I want to help spread awareness about the CPA designation and show other students how to further their education in accounting.

#### **What are your thoughts about technology and the future of accounting?**

Technology is a key tool that will help all accountants. Although technology may change the overall approach to accounting, there will always be a need for human intelligence in the profession.

#### **What is something that people would be surprised to know about you?**

I am missing part of my hamstring.



### **Shekinah Lim**

Red Deer College  
*slim@cpaalberta.ca*

#### **Why were you interested in becoming a CPA Campus Ambassador?**

I became interested in the position when I realized that there wasn't a CPA Campus Ambassador at Red Deer College. I want to provide a support system for aspiring accountants looking to pursue their CPA designation after graduation.

#### **Why have you chosen to pursue a career in accounting?**

I was working towards my Bachelor of Education before switching to accounting. I was more successful in accounting than education. I just enjoy accounting much more!

#### **If you could create your dream business, what would it be?**

I'd like to bring an established business from the Philippines to Canada. It would provide Filipinos an opportunity to have a taste of home in Canada.

I would also be interested in building my own accounting firm. I would ensure the firm empowers and inspires women.



### **Ian McLellan**

Concordia University of Edmonton  
*imclellan@cpaalberta.ca*

#### **Why were you interested in becoming a CPA Campus Ambassador?**

I wanted to find a way to positively impact my classmates. The previous CPA Campus Ambassador provided me with key advice and encouragement. Following his direction led me to my summer employer, BDO. I want to provide the same guidance to those looking to get started.

#### **What is something that people would be surprised to know about you?**

During my second year of university, I travelled and studied abroad. My school provides an exchange program, so I spent 11 months in Denmark. I hope to one day work there or visit the country again.

#### **How do you think the accounting profession will change over the next 10 years?**

In order to make business operations more efficient, there will be more adoption of technology. This will replace some of the routine accounting practices, which means the profession will rely more heavily on information technology to provide value to clients.



**Minal Patel**

MacEwan University  
mpatel@cpaalberta.ca

**If you could create your dream business, what would it be?**

I would want to open a tourism business. I am constantly looking for different places to visit. I also like learning about new countries.

**How do you think the accounting profession will change over the next 10 years?**

Over the next 10 years, the accounting profession will be more focused on advising and consulting. This will provide businesses with innovative ideas that work with technology.

**What are you looking forward to most as a CPA Campus Ambassador?**

I want to add value to the accounting program by developing a network on campus which helps students explore the many CPA opportunities available to them.



**Jennifer Van Moorsel**

Athabasca University  
jvanmoorsel@cpaalberta.ca

**Why were you interested in becoming a CPA Campus Ambassador?**

This role is a unique opportunity. It allows me to work with CPA Alberta staff and established CPAs before completing my degree.

**What is something that people would be surprised to know about you?**

I come from a large family. I have eight siblings: five brothers and three sisters!

**How do you think the accounting profession will change over the next 10 years?**

In the future, I predict the accounting profession will do a complete 180. I can see the profession transforming from a paper-based format into a completely paperless industry.



**Jesse Wicks**

SAIT  
jwicks@cpaalberta.ca

**What is something people might be surprised to know about you?**

I coach youth football during the summer. The team has only missed the city finals once in the last five years.

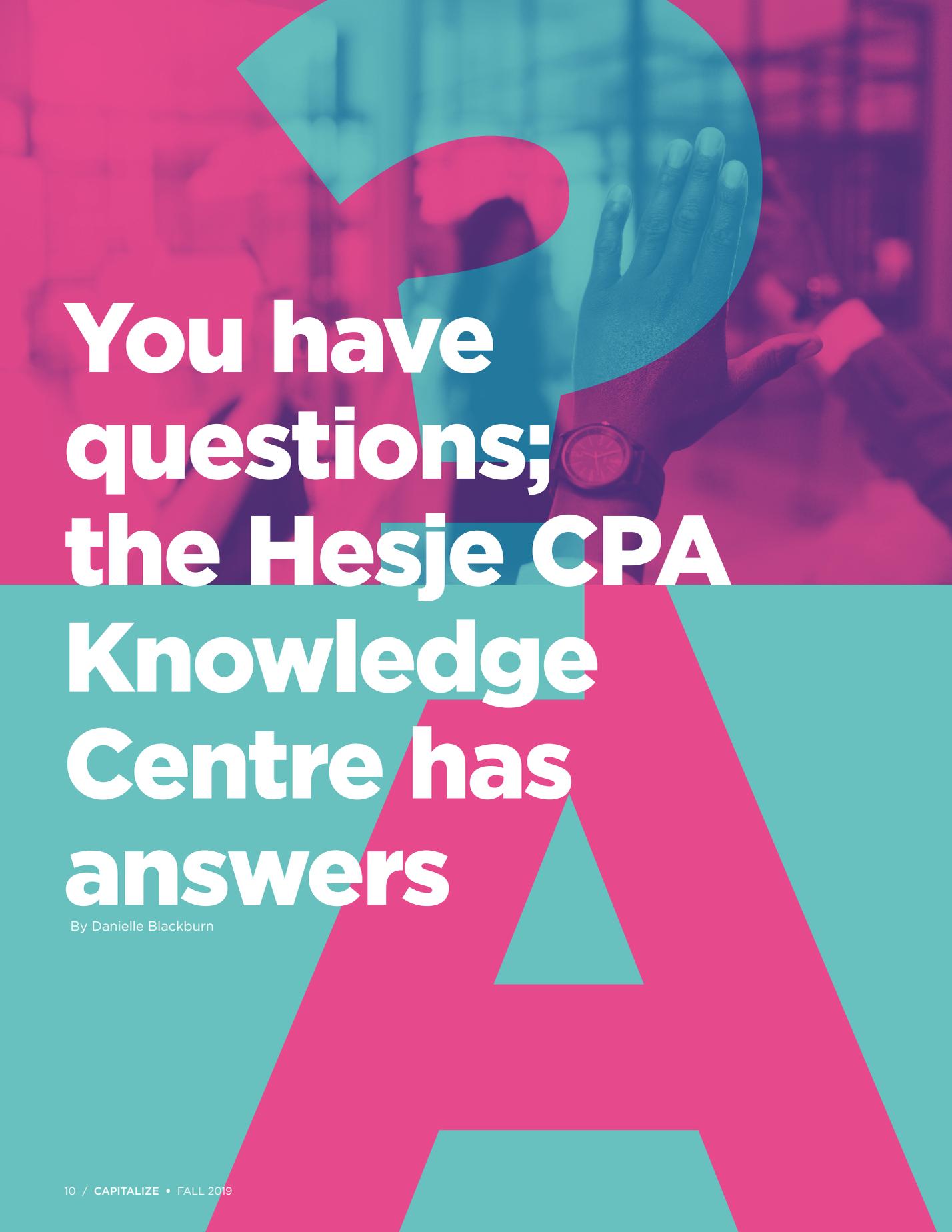
**If you could create your dream business, what would it be?**

I would create a community outreach program that helps at-risk or homeless youth gain applicable business skills. This program would provide new opportunities and empower their futures.

**How do you think the accounting profession will change over the next 10 years?**

The accounting profession has come a long way from the days of basic file review and manual data entry of client files. Instead, it now favours a suite of data analysis software and a matching skillset. The natural progression will require accountants to have intimate familiarity in data analysis practices in order to facilitate growing advisory practices, as well as some proficiency in software coding/development.



A hand with a watch is reaching up towards a large question mark graphic. The background is a blurred crowd of people. The text is overlaid on the image.

# You have questions; the Hesje CPA Knowledge Centre has answers

By Danielle Blackburn



CPA Knowledge Centre

## The Hesje CPA Knowledge Centre is where to go when you want to learn more about CPAs and what they have to offer

**IMAGINE THIS:** you're walking out of the career counsellor's office. You're trying to decide what you want to do as a career, and all you know is that you're analytical and want to help build your community or work overseas. Meanwhile, you're also trying to manage your finances as a student, juggling school and a part-time job, and worrying about how you'll pay back your student loan when you graduate. You read articles that talk about the importance of volunteering and why you should work hard to develop early leadership skills while in high school or post-secondary.

Sound familiar? When you're a student, trying to balance all your commitments and make decisions about your future can be overwhelming. You're inundated with information on what you should and shouldn't be doing to achieve success—some of which is contradictory—and you don't know where to start or where to go to find credible, sound advice on how to build your career. Well, the Hesje CPA Knowledge Centre is there to help.

The first of its kind in Alberta, the CPA Education Foundation's Hesje CPA Knowledge Centre is a virtual hub that gives you access to the collective knowledge, expertise, and experience of Chartered Professional Accountants (CPAs). CPAs are business leaders, trusted advisors, and financial experts, and the centre allows you to learn from their wisdom through books, videos, symposiums, live events, and the CPA profession's first-ever podcast series, *Straight From the CPA's Mouth*.

The podcast features a guest CPA each episode and unpacks their life and career, showing listeners the diversity of professional accountants and the opportunities they've gained through the CPA designation. Our guests have included a CPA who pulls double duty as both an auditor and Paralympic athlete; a CPA who empowers other women through her plus-size online boutique; and a passionate advocate who works tirelessly to support Indigenous learners.

The visionary and benefactor of the centre is business leader Brian Hesje FCPA, FCA, former CEO and Chair of Fountain Tire. A dedicated contributor to his community, he envisioned a place where students and the public could go to learn from CPAs, and benefit from their vast and broad knowledge on topics such as financial literacy, leadership, success, innovation, and more. By providing an unprecedented donation to the CPA Education Foundation, Brian created a legacy of learning and wisdom for everyone and anyone—regardless of age, experience, and area of interest.

With the Hesje CPA Knowledge Centre, there is now a centralized hub of reliable and expert information about leadership, accounting, and business. So, if you have questions, the centre is the place to go to find answers. For more information, visit [cpaalberta.ca/Foundation/Hesje-CPA-Knowledge-Centre](https://cpaalberta.ca/Foundation/Hesje-CPA-Knowledge-Centre).



# STRAIGHT FROM THE CPA'S MOUTH

CPAs are so much more than number crunchers. They work all over the world and make immeasurable impacts on various communities, industries, and organizations—plus, they're really cool and interesting people. Take a look at some of the CPAs who have been guests on the Hesje CPA Knowledge Centre's *Straight From the CPA's Mouth* podcast.



“ **Ross Wilson** CPA, CA

It's an interesting profession in the sense that it gives you fundamental tools which you can then apply to multiple situations or any kind of scenario, and you can help provide some sort of expertise that helps to better that scenario.

Ross Wilson chats about innovation and ideas, and delves into his experience as both a Paralympic cyclist and full-time accountant.



“ **Joe Gagliardi** FCPA, FCMA

Wherever there's a threat, there's always going to be an opportunity. So, are you on the winning side of that opportunity? There's always going to be that need... for [accountants'] discretion—for their decision-making ability.

Joe Gagliardi, Co-founder and Managing Partner of Recruitment Partners, gives insight into what employers are looking for in accountants, how robots will affect accounting, and why it's important to always keep learning.



“ **Aymie Rondeau** CPA, CA

There are so many opportunities available to us, and so many ways that we can add value to organizations. You can take your career wherever you want to in business and really anywhere in the world.

Aymie Rondeau, creator of the Females in Finance networking group and founder of The Curvy Shop, talks taking action, serving underrepresented audiences, and dealing with weaknesses.

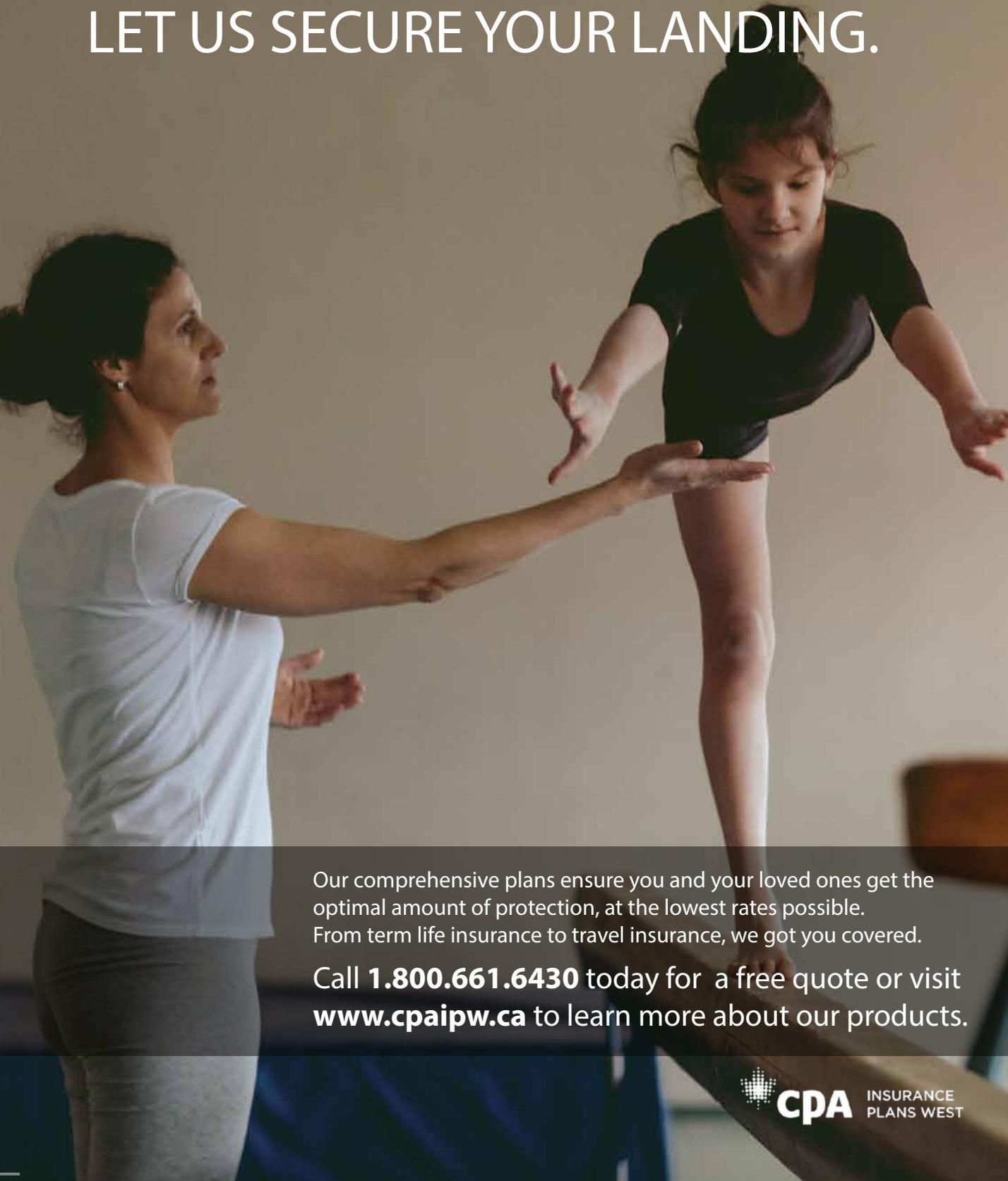


“ **Steve Allan** FCPA, FCA, CA-CIRP

I can't imagine another profession that provides that wide berth of opportunities.

Prominent businessman Steve Allan answers the question, “How do you define success?”; talks about his passion for his hometown of Calgary; and shares what it means to make an impact on your community. [📖](#)

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# MOVING UP

Jenna Truong shares how she grew her career at a young age while maintaining humility

By Elyse Nabata | Photography by Trudie Lee Photography



**Jenna Truong CPA** exudes friendliness and sincerity. As she walks into a crowded, sunlit café, her broad smile tells everyone that she is confident and poised for success.

Jenna is one of CPA Alberta's 2019 Early Achievement Award recipients. Coming from an immigrant family, Jenna was born in Saskatoon, but raised in Calgary. Her family wasn't well off, so she learned the value of hard work at an early age.

"I had my first job when I was 14 and have worked ever since," says Jenna. While attending the University of Alberta full-time, she worked as an Office Manager where she did accounting work.

"I realized I had a keen interest in accounting and took to it naturally," says Jenna, "but I really had no idea what accountants did. I thought of it as just calculating numbers."

Jenna pursued a Bachelor of Science degree in the hopes of obtaining a pharmacy degree. But in her second year, she job shadowed at a pharmacy and realized that she didn't enjoy the work.

"I realized I wasn't passionate about what I was doing. I ended up continuing with my chemistry degree without a clear idea of where I was going," says Jenna.

After graduating, Jenna returned to Calgary and eventually started as an intern with a non-profit called Further Education Society of Alberta, which helps children and families develop literacy skills. It was here that Jenna actualized her passion for helping others, and took on a finance and communications manager role.

**"It really was commitment, hard work, and willingness to take risks. I learned quickly that the more you say yes, the more opportunity comes your way."**

Jenna's perception of CPAs was further shattered when she met Simmons Financial Holdings CEO, Jay Simmons CPA, CA, ICD.D, six years ago. Simmons Financial Holdings is a private investment firm that approaches investments differently; it aims to restore failing companies while also restoring the faith of the investors in those companies. It was this model that persuaded Jenna to move into the private sector.

Jenna started as a Junior Analyst with Simmons, and now holds the role of Vice President, Finance.

"It really was commitment, hard work, and willingness to take risks. I learned quickly that the more you say yes, the more opportunity comes your way," says Jenna.

"I'm extremely lucky to have a CEO who constantly pushes me to think big, dream, and has so much confidence in his team." Jay Simmons encouraged Jenna to pursue her designation, and in 2017, Jenna earned her CPA.

Jenna recommends young professionals practice more courage and candor. "Never be afraid of saying something wrong, and don't always play it safe. Your voice and ideas matter," she says. "Sometimes candor can be interpreted as arrogance, so approach things with humility and openness."

Jenna mentions that overcoming a lack of confidence can be challenging, particularly for young female professionals, so reminding yourself that you are valued is important. "I dislike the phrase 'fake it till you make it,'" she says. "It creates subconscious thinking that you are a fraud. You made it because you have the ability and the skills. If you start by thinking you're a fraud, it's really hard to shed that identity."

It's now been six years for Jenna at Simmons, and she remarks that time has flown by. She credits this to a role where she is constantly engaged and the fun never stops. Jenna's biggest advice for students or CPA candidates entering the workforce is to find a team that you absolutely love to be part of.

"There are times where you cannot see the immediate benefit of all your efforts. But if you approach your work as something that is beyond what it can do for you, and instead what it can do for your team, your organization, and all of its stakeholders, this will pay dividends to you in the future." 

# The CPA Certification Program: what students need to know

The CPA Certification Program—which consists of education, practical experience, and a final examination—is designed to provide future Chartered Professional Accountants (CPAs) with the knowledge and skills to succeed in business.



## Degree and prerequisites

An undergraduate degree (in any discipline) from a recognized post-secondary institution is required for admission to the CPA Professional Education Program (CPA PEP). In addition to an undergraduate degree, prerequisite courses must be successfully completed.

A transfer credit guide for Alberta post-secondary institutions is available online at [www.cpaalberta.ca/Become-a-CPA/Transfer-Credit-Guide](http://www.cpaalberta.ca/Become-a-CPA/Transfer-Credit-Guide).

## CPA Professional Education Program

The CPA Professional Education Program (CPA PEP) is a graduate-level program delivered part-time over two years. The program includes six modules designed to develop six technical competencies and five enabling competencies. In Alberta, the national CPA PEP is delivered by the CPA Western School of Business (CPAWSB). CPAWSB delivers CPA PEP to all candidates in British Columbia, Alberta, Saskatchewan, Manitoba, Northwest Territories, Yukon, and Nunavut who are pursuing their CPA.

Candidates will take CPA PEP while working in a relevant position. For candidates, their CPA PEP education, coupled with practical experience, will complement the development of CPA competencies.

CPA PEP uses a variety of learning methods to help students develop their skills. The program combines online learning, self-study, classroom learning, and teamwork to help CPA candidates develop the competencies expected of Canada's pre-eminent professional accountants.

Lorna Mutegyeki CPA, CGA has been featured in a variety of campaign materials as an example of the range and depth of skills and experience that CPAs bring to the marketplace. Lorna is the owner and founder of Msichana Inc. in Edmonton.

## Modules

Six modules comprise CPA PEP. The program begins with two core modules that are common to all CPA candidates, followed by two elective modules (of which there are four options). Upon completion of these four modules, all candidates are required to complete the two "capstone" modules.

The modules are:

- Two common core modules, which all CPA candidates must take, focusing on the development of competencies in management and financial accounting, and the integration of the six core technical competency areas.
- Two elective modules, which allow CPA candidates to develop deeper skills in their areas of career interest. Four electives are offered: assurance, performance management, tax, and finance. All candidates must choose two of the electives; candidates pursuing careers in public accounting must choose assurance and tax.
- A capstone integrative module that focuses on the development of the enabling competencies, such as leadership and professional skills, and the integration of core competencies.
- A capstone examination preparation module, which prepares CPA candidates for the Common Final Examination (CFE).

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## Registration into the CPA Professional Education Program

Students are encouraged to apply for conditional acceptance into the CPA Professional Education Program (CPA PEP) prior to the completion of their required courses and degree. Registration as a CPA candidate is required prior to registering for specific modules; however, candidates are encouraged to register for modules once they've submitted their application.

Once a student has applied for CPA PEP, there is a registration validation period in which transcript assessment, verification of degree, and verification of prerequisites will occur. After verification, the student may then participate in Core One.

Module registration deadlines are typically six to eight weeks in advance of the module start date. Please refer to the CPA Western School of Business (CPAWSB) website for key module registration deadlines: [www.cpaweb.ca/cpa-pep/schedule](http://www.cpaweb.ca/cpa-pep/schedule).

For more information about becoming a CPA, please visit [www.cpaalberta.ca](http://www.cpaalberta.ca); call CPA Alberta at 1-844-454-1245 (toll-free); or email [gettingstarted@cpaalberta.ca](mailto:gettingstarted@cpaalberta.ca).

To inquire about your eligibility for CPA PEP and for admission support, please visit [www.cpaweb.ca](http://www.cpaweb.ca); call CPAWSB at 1-855-306-9390 (toll-free); or email [cpaapplication@cpaweb.ca](mailto:cpaapplication@cpaweb.ca).

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## Entrance requirements for the CPA Professional Education Program

### Bridging into the CPA Professional Education Program

For students who have completed their degrees but have not obtained the necessary prerequisite courses for the CPA Professional Education Program (CPA PEP), or for students who do not have a degree,\* there are two options:

#### 1. CPA preparatory courses

CPA preparatory courses are a suite of 14 courses that provide all knowledge requirements for admission to CPA PEP. These courses are available in an accelerated format and are delivered part-time, with options for self-study, online, and classroom learning. Students complete only the courses they require.

Students are eligible for enrolment if they have successfully completed one year (30 credit hours) of post-secondary studies or three years of relevant work experience.

*\*Students are still required to complete a degree before admission to CPA PEP.*

Please contact CPA Alberta at 1.844.454.1245 or email [gettingstarted@cpaalberta.ca](mailto:gettingstarted@cpaalberta.ca) to learn more about preparatory courses.

#### 2. Prerequisites through a post-secondary institution

Students can register for the business and accounting courses they are missing through a post-secondary institution approved by the CPA Western School of Business (CPAWSB). A transfer credit guide is available online at [www.cpaalberta.ca/Become-a-CPA/Transfer-Credit-Guide](http://www.cpaalberta.ca/Become-a-CPA/Transfer-Credit-Guide). Students will only take the courses they need for entrance into CPA PEP.

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## Practical experience

In addition to formal education, candidates are required to complete a term of relevant practical experience. The knowledge and competencies gained through practical experience complement those developed through CPA PEP. To develop as a professional accountant, CPA candidates must gain relevant, paid employment that is progressively challenging. For the period of practical experience to begin, individuals need to be registered with the CPA Western School of Business (CPAWSB) as a CPA candidate, be employed in a qualifying position, and have a mentor.

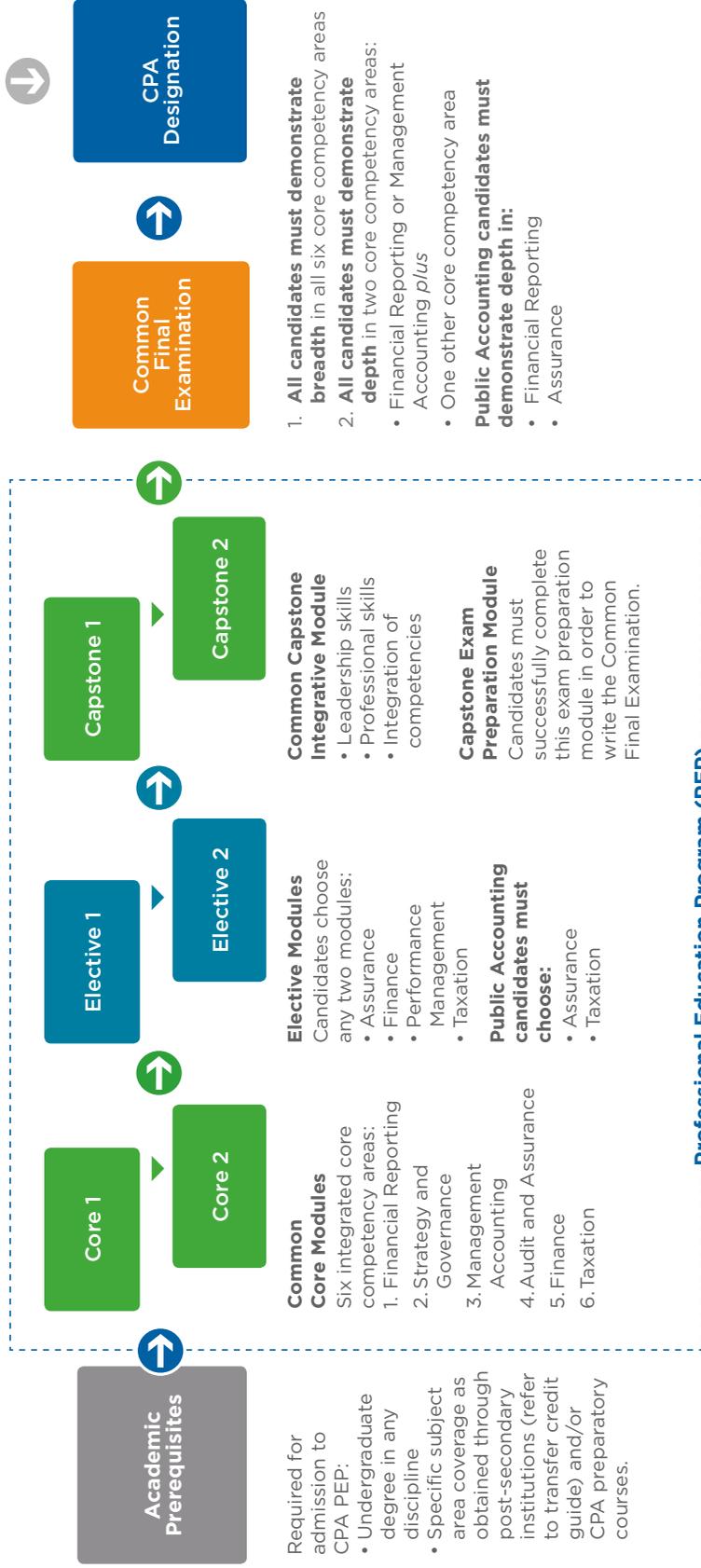
There are two routes to obtain practical experience requirements:

- **The Pre-approved Program Route (PPR)** in which future CPAs gain relevant experience by choosing a position from a wide range of employers pre-approved by the profession.
- **The Experience Verification Route (EVR)** in which future CPAs demonstrate competence and gain relevant experience at a chosen employer.

Future CPAs can gain experience through either route, or a combination of both. The profession may accept up to one year of experience earned prior to registering with the profession. The minimum practical experience requirement for both routes is 30 months; this includes an allowance of up to 20 weeks of time away from work (including vacation time).

# CPA Professional Education Program Overview

Practical Experience Requirements (PER) 30 Months



**Academic Prerequisites**

- Required for admission to CPA PEP:
- Undergraduate degree in any discipline
  - Specific subject area coverage as obtained through post-secondary institutions (refer to transfer credit guide) and/or CPA preparatory courses.

**Core Modules**  
Six integrated core competency areas:

1. Financial Reporting
2. Strategy and Governance
3. Management Accounting
4. Audit and Assurance
5. Finance
6. Taxation

**Elective Modules**  
Candidates choose any two modules:

- Assurance
- Finance
- Performance Management
- Taxation

**Public Accounting candidates must choose:**

- Assurance
- Taxation

**Common Capstone Integrative Module**

- Leadership skills
- Professional skills
- Integration of competencies

**Capstone Exam Preparation Module**  
Candidates must successfully complete this exam preparation module in order to write the Common Final Examination.

**Common Final Examination**

1. **All candidates must demonstrate breadth** in all six core competency areas
  2. **All candidates must demonstrate depth** in two core competency areas:
    - Financial Reporting or Management Accounting *plus*
    - One other core competency area
- Public Accounting candidates must demonstrate depth in:**
- Financial Reporting
  - Assurance

**CPA Designation**

Professional Education Program (PEP)

There are five common elements that support both routes:

1. Candidates gain relevant experience and develop as a professional accountant in a minimum of 30 months.\*
2. Candidates' experience must be appropriately supervised.
3. Candidates must record detailed reports at regular intervals.
4. Candidates must meet and discuss their progress at least semi-annually with a CPA mentor.
5. Candidates' experience is assessed by the CPA profession.

*\*Practical experience requirements for public accounting practice and professional accounting practice are recognized separately from practical experience requirements for certification.*

### CPA Practical Experience Self-Assessment Tool

This tool is intended for individuals who have not yet had their experience assessed by a provincial/regional body but want to understand how their

current or prospective position might align with the CPA technical competency requirements for purposes of the experience verification route. To access this self-assessment tool, visit <https://pert.cpa-services.org/student/TrialAssessment>.

### CPA mentorship

Mentorship is a mandatory component of the CPA Practical Experience Requirements (PER). The focus of the CPA mentorship program is to help future CPAs achieve their enabling competencies. CPA candidates who work in the Pre-approved Program Route (PPR) will be matched with a CPA mentor by the organization that offers the program. CPA candidates who choose the Experience Verification Route (EVR) are required to seek out their own CPA mentor in order to find a successful fit. Recognition may be given for a total of up to 12 months of experience earned prior to registering with the profession. After that time, the qualifying period of practical experience cannot begin until CPA candidates have a CPA mentor. CPA Canada has developed a number of valuable resources to assist CPA candidates in finding a mentor.

Please visit [www.cpacanada.ca/practicalexperience](http://www.cpacanada.ca/practicalexperience) for more information.



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CELEBRATING 70 YEARS OF WOMEN IN THE PROFESSION

# EMPOWERED WOMEN EMPOWER WOMEN

By Laura Ly  
Photography by Trudie Lee  
Photography





70 years ago, the first woman in Alberta received her accounting designation and forged a path for women to pursue an accounting career; now meet four female CPAs who are continuing her tradition of creating new opportunities for women and being pioneers for gender equality



In 1949, Dorothy Reid became the first woman in Alberta to receive her professional accounting designation. In doing so, she forged a previously uncharted path for women to become professional accountants and pursue what was largely seen as a career exclusive to men.

2019 marks the 70th anniversary of when Dorothy Reid demonstrated that women could make an impact in accounting, and we've come a long way since: from one female professional accountant in a cohort of men then to 45% of Alberta's CPAs today being women. Alberta currently has more than 29,500 CPAs. That is more than 13,275 female CPAs blazing trails and continuing Dorothy Reid's legacy of empowering women by example and leadership. That empowerment takes many forms and includes making women feel their very best through inclusive fashion, role modelling in the C-suite, and facilitating safe and affordable housing for the less fortunate.



**“I want women to feel empowered and I want them to have equal space and voice at the table. I’ve been reading a lot lately about the things women do that keep them playing small, and I just hope in some way that I’ve inspired other women to not play small, but to play big.”**

Aymie Rondeau CPA, CA

It is a commonly known fact in business that first impressions matter. So, it’s more important than ever that women look and feel confident—no matter their size. This is one of the many reasons why **Aymie Rondeau CPA, CA** was motivated to start an inclusive, online boutique for plus-size women called The Curvy Shop.

“I was finding it incredibly frustrating to find clothing that fit me and that suited my style and personality,” recalls Aymie. With her idea for The Curvy Shop, Aymie then entered into ATB Financial’s Build Her Business competition, an innovative crowd-sourcing competition for women to start and grow their businesses. People quickly rallied behind her idea: “I started connecting to online communities and talking to women in the area. It was a common complaint, especially among professional women. They said, ‘I can’t find cute things to wear to work, and I don’t want to go to work in a potato sack.’”

Aymie ended up doubling the crowd-sourcing goal she set for herself and ultimately won the competition. She launched The Curvy

Shop’s online store in summer 2019. “I want there to be equality for plus-size fashion. I don’t want women to feel like they have to hide at home to buy their clothes, or it’s only acceptable to go to a store that is in a suburban strip mall. There’s a place for plus-size fashion in mainstream spaces where we’re not put in a corner or that sends a message that we don’t equally belong,” says Aymie.

Aymie’s passion for inclusive spaces extends beyond where women shop for clothing; she is the founder of the Females in Finance networking group in Calgary. The group is open to any woman who works in business and finance—“as long as you work with numbers in any capacity,” says Aymie—and events are held on a quarterly basis.

She was motivated to start the group after attending a networking event targeted at professional women and observing she didn’t make any connections specifically relevant to her work in accounting and finance. “When I was coming up through the ranks, there wasn’t a lot of importance placed on networking and building up a support

system of women in the profession. It has been invaluable to be part of a group filled with people of very diverse backgrounds and skillsets. We can lean on each other when we’re having challenges or questions; we can refer business back and forth to one another,” says Aymie.

One need only look at Aymie’s career to see that she has a talent for helping underserved and underrepresented groups—first women in finance who are looking for networking opportunities and, most recently, plus-size women. Developing new initiatives not only puts Aymie’s CPA training to good use, it also taps into her passion for creating opportunities for women to forge community and a support system.

“I want women to feel empowered and I want them to have equal space and voice at the table,” remarks Aymie. “I’ve been reading a lot lately about the things women do that keep them playing small, and I just hope in some way that I’ve inspired other women to not play small, but to play big.”

**39%**

**QUICK FACT**

**A 2018 study by Statistics Canada revealed that women-owned enterprises accounted for 18% of all private enterprises across the country. 39% of self-employed people in Canada are women.**

# 45%

QUICK FACT

**Female CPAs make up 45% of the profession in Alberta.**

**Dr. Kara Mitchelmore** FCPA, FCMA, DBA is no stranger to playing big and inspiring other women to follow suit. A professional “change agent,” Kara is brought into organizations during times of transition to execute and lead new processes that help those organizations advance.

She is currently CEO of the Canadian Centre for Professional Legal Education and is working to build a new harmonized bar admission course for Alberta, Manitoba, and Saskatchewan. In her first 16 months in the role, Kara built a pilot program that launched in August 2019. “From concept to delivery in 16 months is a bit like drinking out of a fire hose, but it’s exciting. It’s fun,” she says with a laugh.

A change agent may seem like an unusual role for a professional accountant, but Kara points out that it is the perfect fit for the strategic and problem-solving skills she gained from her training: “My designation has always allowed me to know enough to ask the right questions. I use that knowledge, leadership, and strategy to move organizations forward.”

Recent stats show that women hold less than 10 per cent of C-suite positions at Canada’s 100 biggest publicly traded companies. However, one area that bucks those numbers is right here in the Canadian accounting profession: Of the 12 national, provincial, and regional accounting bodies that make up the Canadian CPA profession, 11 are led by female Presidents and CEOs (including right here in Alberta with Rachel Miller FCPA, FCA at the helm).

But elsewhere, although women are fighting against the glass ceiling and slowly making progress, the reality is that a lack of diversity at the top can hinder the entrance of women into those top roles. “You have a hiring board that is primarily male. You have men making that decision and there is no female voice. And there is still a misconception that women are not as good at making those tough decisions as men are,” says Kara.

An absence of diverse opinions at the top is not only limited to gender. People of colour, LGBTQ2S individuals, people with disabilities, and other underrepresented groups have valuable opinions that would be of great benefit to organizations. “You miss out on valuable opinions by having one group of like-minded individuals. That is when you get a lot of groupthink and don’t think about things from every angle. The more diverse the board can be, the more complete the solution can be,” says Kara.

Having held various C-suite positions for the past decade, Kara admits she has faced discrimination based on gender. But she looks at the adversity she experienced as an opportunity to develop tenacity and determine the types of organizations she really wanted to work in: “I have faced issues where I almost had to try twice as hard to show I could do the same amount of work as male colleagues. I have faced stigmas where male counterparts were underperforming and paid higher wages than I was. It just made me want to persevere more. I work almost primarily in associations and non-profit spaces, and I do that because I like to work for things I really believe in.”

**“My designation has always allowed me to know enough to ask the right questions. I use that knowledge, leadership, and strategy to move organizations forward.”**

Dr. Kara Mitchelmore  
FCPA, FCMA, DBA



**An estimated 27.3% of the homeless population are women. But that number is often thought to be inaccurate because homeless women make up a larger percentage of the “hidden homeless”—those who temporarily live with family, friends, in their car, or elsewhere because they have nowhere else to go.**

**Elisha Sharma** CPA agrees that strong female advocates are vitally important to creating environments in which other women can thrive. “Women are often held back when it comes to career progression due to men in leadership positions possibly having unintentional, subconscious gender biases against women,” says Elisha. She notes that one way of addressing these biases is through gender inequality awareness and training. “It’s important to have those advocates because you don’t always get those promotions just by working hard. You need someone rooting for you. That’s where a lot of women face challenges.”

Advocating for female colleagues is something Elisha takes seriously in her professional life. She encourages junior team members to speak up, provides mentorship, and recommends them for assignments. But Elisha acknowledges that not every woman is striving for the same

goal—while some want to get promoted, others simply want to take on new challenges. “I make sure I give them the resources and tools that empower them to go ahead and do things their own way,” explains Elisha.

She believes that seeing others achieve success and observing women in leadership positions can be hugely motivating. “You need those role models. It’s easier to do something when you know this particular woman has done it before,” says Elisha.

Role modelling is an issue that has become increasingly important as Elisha progresses in her career. She recalls seeing a woman of colour,

with the tagline “Top floor. Corner office. I want it,” on the cover of a past CPA publication while she was in post-secondary. Elisha has known since she was 15 that she wanted to become a CPA, but seeing herself represented on the cover of a CPA publication not only reaffirmed her belief that this was the career for her, it also instilled confidence that she can achieve success in the profession as well. “It’s so important to see women that look like you, who have similar paths, similar challenges. Seeing their various approaches to careers and learning from their leadership styles are empowering,” says Elisha.

Elisha’s passion for role modelling is equalled by her passion for providing affordable housing for Albertans and reducing homelessness in the province. While in post-secondary, she participated in the Five Days for Homeless campaign, which opened her eyes to the widespread impact of youth homelessness. She channelled that desire to help into additional volunteer experiences with shelters and a previous role with the Capital Region Housing Corporation in Edmonton. Elisha is currently Finance Consultant for the Calgary Housing Company, which administers rental and rent supplement programs on behalf of the City of Calgary and Alberta.

“I am able to use my skills with numbers to help provide safe and affordable housing for Calgarians. It’s an important role: without that finance piece, everything would break down. I’m proud to use my knowledge as a CPA to add value to the social and affordable housing sector,” says Elisha. “Whenever I get a chance to talk to tenants who live in the units, it’s so meaningful to hear how grateful they are to be given the opportunity to have a place to call home.”

**“It’s so important to see women that look like you, who have similar paths, similar challenges. Seeing their various approaches to careers and learning from their leadership styles are empowering.”**

Elisha Sharma CPA





CPA Alberta is led by CEO **Rachel Miller** FCPA, FCA. *Capitalize Magazine* caught up with Rachel and got her perspective on women in the profession, developing leadership skills, and the qualities of great leaders.

### On female leadership in the accounting profession:

"It's no secret that the accounting profession has traditionally been male-dominated. However, I have seen a shift in recent years towards gender equality and balance. I could not be more proud to be part of this progressive shift and movement, and proud to be part of a profession that is making major inroads towards creating welcoming spaces for women to take on leadership roles."

### Advice for students on how to develop leadership skills:

"Keep trying new tasks that challenge you and require you to learn. Get out of your comfort zone. Real growth only happens with continuous learning and improvement.

"Make things happen. Work with others to create plans, especially when there are obstacles, and get things done. People will witness how you respond while under pressure, which says a lot about your leadership skills."

### On what makes great leaders:

"Responsible leadership means being accountable, authentic, and respectful in all interactions—whether it's with clients, board members, colleagues, or staff. Effective leadership means having a clear vision and communicating it well." **C**

#### QUICK FACT

Research suggests that women who want to enter the C-suite face a "double-pane glass ceiling"—first in being promoted to those executive positions and then in earning as much as their male counterparts. The Canadian Centre for Policy Alternatives recently calculated that female executives generally earn about 68 cents for every dollar made by their male colleagues.



# CONQUERING FEAR

## How CPAs used their fears as fuel to push forward and become successful

As told to Quinta Iticka



Fear can be a tricky emotion. At times, it can be paralyzing. But when well managed, fear can be an excellent motivator. From the fear of public speaking to the fear of networking, fear of failure to the fear of rejection, many people have at least one. But what's most important is what we do with it. Do we control fear or allow it to hold us back?



In this article, four CPAs share their experiences with fear, and offer words of wisdom to the next generation of business professionals. Keep reading to learn tips on how to adopt a mindset of growth, and how to use fear as fuel to push forward.

# FEAR OF FAILURE

**Scott Gordon CPA, CA**  
CEO and Co-owner, Press'd  
Sandwich Company

## How did the fear of failure affect you?

I think fear of failure is a natural thing, and how you respond to it can help define who you are as a person and change the trajectory of your life. That was the case for me anyway. I recognized the potency of this fear when I first started to think about entrepreneurship as a career move. The risk of failing, the perceived embarrassment associated with it, and the idea of starting over were all significant barriers for me. At times it was intimidating enough that I wasn't sure I'd ever be able to overcome it.

## What efforts did you make to overcome that fear?

My fear was wrapped up in the unknown. What challenges would I face that I wasn't prepared for? What would I do if it didn't work? My response was to start chipping away at what I didn't know, hopefully gaining enough confidence along the way to take the leap. That was one of the main reasons I pursued my accounting designation. I knew it was a profession dedicated to learning

about what makes businesses tick and that I'd be working with experienced business professionals in an education-rich environment.

It worked! After a few years of articling with an accounting firm, along with some other small steps I took on my own, I was confident enough to step away from my comfort zone and start up a sandwich shop with two friends.

## What advice would you give a post-secondary student about overcoming fear?

Try to tackle your fears head on, and if that's too much, break it down into consumable parts. If you're afraid of public speaking, don't start with a TED Talk. Try a dinner party toast or a Toastmasters event first, where you know the group is there to support you. All the small steps you take and confidence gained along the way will instill the confidence in you to face your larger fear.

*Scott is originally from Vancouver. He moved to Edmonton when he was 18 to attend the University of Alberta and play basketball for the Golden Bears. He stayed in Edmonton because of the network of great friends and colleagues he created in the city.*

**“Try to tackle your fears head on, and if that’s too much, break it down into consumable parts.”**

Photo by Laughing Dog  
Photography

# FEAR OF PUBLIC SPEAKING

Photo by Trudie Lee Photography

**Akolisa Ufodike** FCPA, FCGA  
Assistant Professor, MacEwan University

## How did your fear of public speaking manifest itself?

I wasn't taking sufficient advantage of opportunities to speak about my work. I often rationalized it by saying to myself that my work would speak for itself.

## What efforts did you make to overcome the fear?

I took Toastmasters courses and realized I may not dread public speaking as much as I thought. The fear was more about not having the right answers than it was about public speaking.

My CPA designation also helped me develop confidence in my abilities, and I learned to anticipate the tough questions.

A lesson from a boss also helped. His approach was to bring finance team members, including me, into executive meetings to do presentations. My work could no longer speak for itself; I had to learn to speak up.

## What have you accomplished as a result of overcoming your fear?

As an Assistant Professor, all I do these days is speak publicly. My responsibilities include teaching Alberta's future CPAs, and speaking at conferences to my academic peers in accounting.



I've also run for public office, and as such, have spent the last four years doing my fair share of public speaking.

## What advice would you give to a post-secondary student who may have a fear that is hindering their progress?

While in university, consider participating in on-campus activities such as case competitions, tax clinics, and business clubs. This will help you develop social, communication, public speaking, and persuasion skills.

*Dr. Ufodike is a finance executive with over 20 years of professional experience spanning telecoms, banking, education, oil and gas, and other sectors. He teaches auditing, advanced cost accounting, and intermediate financial accounting at MacEwan University.*

# IMPOSTER SYNDROME



**Jessica Joss** CPA, CA  
Investment Advisor and Financial Planner,  
RBC Dominion Securities

## Have your fears ever manifested themselves subconsciously?

I have a recurring dream a few days a year. In the dream, I am sitting at my desk working. There are three men in dark suits and sunglasses (think the movie *The Matrix*) who walk down the hallway and show up at my door. They look at me sternly and say:

Photo supplied

“It has recently come to our attention that you did not complete high school math. For this reason, you no longer have a high school diploma, university degree, or any designations.” They then take my framed degrees and certifications off the wall and walk out of my office.

**What underlying fears do you think are at the bottom of this dream?**

I believe imposter syndrome underlies this dream—the feeling of doubting accomplishments, and the fear that somebody will expose the fact that I am not “good enough” to occupy the seat I have.

**How have these fears affected your personal/professional progress?**

Sometimes when receiving a promotion, award, or new job, I have asked myself: “Can I do this? Am I the

best person? What if they discover my weaknesses?” It is in these situations that I have learned the most about myself and increased my skillsets.

**What advice would you give to a post-secondary student about overcoming a fear?**

The best advice I ever got about fears was: “Be afraid. Do it anyway.” If you wait to overcome fear before you move forward, you will never do anything.

*Jessica’s experience ranges from “bean counting” to “bull wrangling.” She uses her financial education and experience every day to meet client needs and give back to her community. She serves on the YWCA Canada Board and has served on other non-profit boards at the local level.*

# **FEAR OF** **NETWORKING**



Photo supplied

**Pam Louie CPA, CGA**  
Principal, Dynamic Change

**How did you overcome the fear of networking?**

After working in technical accounting for a while, I took a chance and leveraged my designation to change my career trajectory. After receiving my designation, I applied for a position as a Software Implementation Consultant, which placed me in very different situations from financial accounting. Through travel, I constantly met new clients and colleagues. Initially, I was introduced by others. But after a while, I got more comfortable with networking, and got over my fear.

**What have you accomplished as a result of overcoming that fear?**

I’ve been able to advance my career, taking on more roles that involve business development (AKA networking, networking, and more networking). I’ve been

able to represent my employers at conferences and in the business world, attracting future clients or employees. I’m now building my own business, which will require networking and relationship-building prowess.

**What advice would you give to a post-secondary student about overcoming their fears?**

If your fear is hindering your progress, get a support system to help you get over it. A friend or colleague who is good at what you’re in fear of would make a great wingman or coach. Self-help resources like podcasts might help you understand why you have fears, but real-world trial and error will eventually get you past your fears and open the door to untapped potential.

*Pam advises and consults with large organizations on their digital transformation challenges. She thrives on helping people build their skillsets to grow as professionals and help their companies become successful. *



# MAKING MOVES

**Capitalize Magazine talks community, entrepreneurship, and the portability of the CPA designation with CPA Alberta Early Achievement Award recipient Samantha Weerasekera**

By Andrew Moore

**B**arely a year after her CPA convocation, **Samantha Weerasekera** CPA sits down in Calgary as a guest on the profession's podcast, *Straight From the CPA's Mouth*. She's there to talk about being a 2019 CPA Alberta Early Achievement Award recipient and her new gig with Harry's in London, England.

The interview starts off with a touch of irony when Samantha is asked "what's the best advice you've ever received?" Turns out, that clutch advice came via CPA Alberta's CEO Rachel Miller at Samantha's CPA convocation when Rachel said: "It's nice to be important, but it's more important to be nice."

"I love that piece of advice because I think that's integral to anyone's success in the workplace and really anywhere you go," says Samantha. "As a CPA, you meet so many different people from different paths, and it's so important to be kind to people because at the end of the day you're all part of a community."

Of course, the criteria for becoming an Early Achievement Award recipient goes beyond simply being good at accounting. In fact, that's not even part of the criteria—it's about your drive, your passion, and your dedication to the community and the CPA profession as a whole. For Samantha, community is a big part of her life and one that has helped her succeed.

"I don't think I would have been able to get my CPA designation without my community around me," says Samantha. "Whether it is people who I've volunteered with at the Children's Hospital or the CPA community through PwC Canada and the University of Calgary, everyone is driving everyone to be successful, and I like being a part of that."



Photo supplied

Having this support system not only helped Samantha get through school and obtain her CPA designation, it helped her start her own business, XX Cosmetics. Samantha's goal: sell 400 lip balms. Before she knew it, that mission was accomplished—and what started as a small business selling homemade items quickly evolved to the point where Samantha partnered with a manufacturer in Vancouver to mass produce and ship her products.

"After my first year at PwC, I wanted to explore some more creative outlets," says Samantha. "I remembered this idea [for lip balm] and went into a store in Inglewood where they sell all of the ingredients to make your own; \$70 later, I was making lip balm in my kitchen."

While Samantha closed her business in the spring of 2019, the lessons she's taken away from running her own business have been incredibly valuable. A major win for Samantha's venture was the entrepreneurial experience she was able to add to her resume.

"I wouldn't have been able to apply to different start-ups and get interviews without it," says Samantha. "The cool thing about running XX is that I can show an employer that I was able to start a brand, I was able to manage customer expectations, and I was able to balance my time while studying for the CPA exam."

Armed with her CPA designation, experience running her own business, and passion for cosmetics, Samantha's next move couldn't have been more fitting. She set sail

for a new opportunity as an Operations Accountant with Harry's in London, England. Recently combined with Edgewell Personal Care, Harry's is a men's care brand that offers razors, skin care products, and accessories.

"A lot of people were giving me advice on where to go," remembers Samantha. "But when it came to Harry's, I just loved everything they represent; it just felt right. So I said okay, this is where I'm going to go."

After converting Canadian dollars to pounds and adjusting to the bustle of London, Samantha was pleased to see how well-respected the CPA designation is in the UK.

"When you tell people that you're an accountant, they'll ask if you're chartered," says Samantha. "You have a badge of honour that says 'you know what, I worked hard, I got my CPA designation, and I can do this.'" 

**“You have a badge of honour that says ‘you know what, I worked hard, I got my CPA designation, and I can do this.’”**

Listen to Samantha's entire interview on the podcast *Straight From the CPA's Mouth*. Subscribers get access to bonus content and behind-the-scenes audio.

Visit: [cpaalberta.ca/podcast](http://cpaalberta.ca/podcast)

Samantha Weerasekera traveled from London, England to Calgary to attend the 2019 Elevate Awards Gala in June where she received an Early Achievement Award.



*How one CPA is helping  
build managerial  
competencies within  
Alberta's First Nation  
communities*



## BRINGING THE KNOWLEDGE FULL CIRCLE

By Elyse Nabata  
Photography by Laughing Dog Photography

**Robert Andrews** CPA, CMA is the Executive Director of the Aboriginal Financial Officers Association (AFOA) of Alberta and an advocate for the value of financial and management education in Indigenous communities.

AFOA is a Canada-wide organization with a mandate to improve managerial capacity within First Nations communities, which is essential to help them move towards self-governance.

Robert is a Blackfoot person whose family is from the Kainai First Nation. Working with First Nations has always been one of Robert's aspirations. He pursued higher education and his CPA designation as a way to develop skills that he could bring back to these communities. Robert earned an undergraduate degree in Philosophy from the University of Calgary, and went on to earn MBA and CPA designations.

"The CPA designation helped enable me to work with First Nations and give back the financial, business, and managerial knowledge that I had gained."

Robert comments that although there are quite a few professions that attract First Nations learners—such as social work, law, and medicine—business, finance, and management linkages are typically missing. One of AFOA Alberta's goals has been to develop these skills in senior Indigenous leaders.

Over the last 10 years that Robert has been with AFOA Alberta, they have taken major steps towards meeting their mandate. AFOA Alberta has created programs with a leading polytechnic in Alberta and helped develop an executive program with Harvard Business School for Indigenous leaders in Canada and the United States. This year, AFOA Alberta entered a five-year



**“What I find particularly powerful about working with First Nation communities is that these educational outcomes can improve peoples’ lives in very meaningful ways. It really can help improve quality of life in Indigenous communities.”**

collaboration with Athabasca University to deliver a Bachelor of Commerce program, which uses a unique model.

“It’s a mix of Athabasca’s remote learning combined with in-person learning and community supports, including cultural context from First Nations people,” says Robert. The program currently has 40 students.

The program offers the same content, same courses, and same rigour as the regular commerce program, but students receive personalized attention. “We find that it really improves learning outcomes,” says Robert.

“What I find particularly powerful about working with First Nation communities is that these educational outcomes can improve peoples’ lives in very meaningful ways. It really can help improve quality of life in Indigenous communities,” he adds.

Robert recognizes that improving the education system for Indigenous learners is a complicated challenge that defies an easy set of steps. But he mentions that non-Indigenous learners and educators can help by learning the history, reaching out, and getting to know Indigenous learners.

“Understanding the challenges and residuals of poor government policy compelled me to work with these communities. If people were more familiar with these challenges, they might feel compelled to help as well,” says Robert.

Robert has spent most of his life and work in education. He is currently enrolled in a doctoral program at the University of Calgary’s Haskayne School of Business, and acts as a mentor for the Athabasca University Bachelor of Commerce program’s Indigenous students. Between his work with AFOA, attending school, and teaching, he doesn’t have a lot of time for much else, but it’s apparent he is passionate about making a difference. Despite many years of management education, Robert recognizes his limitations and is always trying to improve what he does. He knows he has much more to learn.

“I work extensively with senior Indigenous leaders teaching management skills. In one class, one of the Elders in the group looked at me and said: ‘You think you are here to teach us, but maybe we are here to teach you,’” says Robert. Fortunately, with Robert’s CPA training and desire for life-long learning, he is well equipped to have these insightful conversations. 



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# “SCHOLARSHIP”

## A FANCY WORD FOR FREE MONEY

Whether you want to call it scholarships or free money, the CPA Education Foundation has the means to support you as you forge your path towards becoming a CPA. We have scholarships for all types of students—take a look at the selection and you may find you’re eligible to apply for more than one!

**Application deadline: February 28, 2020**

Does volunteering and helping out in your community give you the warm and fuzzies? If so, the post-secondary scholarships below may be right for you. We want students who are passionate about their volunteer activities, have satisfactory academic standing, and have an interest in pursuing the CPA designation. If that sounds like you, we can’t wait to read your submission!

**J. Lorne Baxter FCPA, FCA Memorial Scholarship**  
Value: \$1,500

**David Bentley FCPA, FCA and Janet Bentley Post-secondary Excellence Award**  
Value: \$3,000

**James C. Miller FCA Bursary in Accounting**  
Value: \$1,250

**Peter Kruczko CPA, CA Award in Memory of Gordon Woodman FCA**  
Value: \$2,000

**Richard Schulli CA Memorial Scholarship**  
Value: \$2,500

Are you a born leader and mentor? Do you thrive on helping others succeed, and enjoy being a leader in your community or on campus? If you are a post-secondary student and professionalism, integrity, and leadership are what make you tick, we want to hear from you!

**Don Wilson CA Memorial Scholarship**  
Value: \$2,000

**Kenneth Biggs FCPA, FCA and Leona Biggs Scholarship**  
Value: \$2,000

**CPA Alberta Young Emerging Professionals Award**  
Value: \$2,500

Think you know all about the CPA Education Foundation awards for post-secondary students? Think again! Read on for interesting tidbits about our scholarships and apply for ones that pique your interest.

**Calgary CPA Small Practitioners' Forum Award**  
Value: \$1,500

**DID YOU KNOW?**

The CPA Small Practitioners' Forum was first held in Banff in 1984.

**Douglas R. Hagerman FCA Entrance Scholarship**  
Value: \$2,500

**DID YOU KNOW?**

Douglas Hagerman served as a navigator in the Airforce in World War II. The scholarship fund in his name was established by friends, family, and professional colleagues to recognize his significant contributions to the accounting profession.

**Vic Dzurko Generations of Excellence Award**  
Value: \$2,500

**DID YOU KNOW?**

If your parent or grandparent is a CPA, you're a good candidate for this award. No time like the present to follow in family footsteps!

**New Canadian Achievement Award**  
Value: \$2,500

**DID YOU KNOW?**

There is one award available to an individual who has become a new Canadian or permanent resident within the last five years (i.e., on or after January 1, 2015).

Are you a high school student who demonstrates professionalism, integrity, ethics, and leadership? Do you have good academic standing and a good head on your shoulders? Then one of the awards below may be right for you!

**CPA Alberta Young Emerging Professional Award**  
Value: \$1,500

**David Bentley FCPA, FCA and Janet Bentley High School Excellence Award**  
Value: \$2,500

If you are Indigenous, driven, and a born trailblazer, then we have an award for you! Regardless of where you are in your academic journey—perhaps you are still in high school or maybe you are a mature student—the CPA Education Foundation proudly offers a variety of awards for your consideration.

**Aboriginal Student Business Award**  
Value: \$2,500

**Alex Tutschek FCPA, FCA Award for Indigenous Student Post-Secondary Achievement**  
Value: \$1,500

**Alex Tutschek FCPA, FCA Award for Indigenous Student High School Achievement**  
Value: \$1,500

**Alex Tutschek FCPA, FCA Award for Mature Indigenous Students**  
Value \$1,500

**Crowe MacKay No Limits Award**  
Value: \$3,750

The CPA Professional Education Program (CPA PEP) is no joke! Don't let the financial burden hinder your motivation to achieve the CPA designation. The following awards are available to those enrolled in CPA PEP and who are in good academic standing. We encourage you to apply for more than one award.

**David Bentley FCPA, FCA and Janet Bentley CPA PEP Excellence Award**  
Value: \$3,500

**Claire Dallaire CPA, CGA CPA PEP Encouragement Award**  
Value: \$2,500

For more information on any of the CPA Education Foundation scholarships, please visit [cpaalberta.ca/foundation](http://cpaalberta.ca/foundation).



Photo supplied

# KATHERINE MARTENS MEANS BUSINESS

Katherine Martens is a shining example of the future for women in business and accounting

By Kayla Gaffney

## **Entrepreneur. Accounting Assistant. Student.**

These are just a few of the titles that **Katherine Martens** holds—not to mention future CPA. This fourth-year accounting student means business, and she is proving that anyone can achieve success with a lot of hard work and hustle.

Every year, the CPA Education Foundation gives out over 100 awards to deserving students, and this year, Katherine stood out as a student who strives for success in all she does. To recognize her accomplishments, Katherine was awarded the 2019 David Bentley *F CPA, FCA* and Janet Bentley Post-Secondary Excellence Award. She plans to put the funds to good use: A portion will pay for the final year of her bachelor's degree at Mount Royal University, and she will devote the rest to self-care activities. Katherine is very humbled by the Foundation's support and is looking forward to making a difference for students after she receives her CPA designation, which she plans to start pursuing in a year.

In addition to her studies, Katherine works part-time as an Accounting Assistant at Nautilus Environmental, a Canadian-owned biological testing, research, and consulting company.

In January 2018, Katherine realized she could accomplish even more, so she launched her own business. Becoming an entrepreneur took a lot of courage, research, and know-how, which Katherine gained along the way. Katherine's business and part-time work help her practice the accounting concepts she learned in school, and gain real-world experience. They also help Katherine develop the soft skills that make CPAs successful business leaders.

**“There are a number of women in my life who are CPAs and who I look up to and admire. They have inspired me to pursue this path, and they give me the motivation to keep going when things get difficult.”**

Katherine (second from right) and her three teammates won the 2019 Business Challenge, hosted by the CPA Education Foundation.



Photo by Heinrich Beukes

Katherine wants to set an example for future generations that strive to effect change in other people's lives. Being a woman in business means that she shares the responsibility to continue paving the way for more women to take on leadership roles and not let fear hold them back.

"There are a number of women in my life who are CPAs and who I look up to and admire. They have inspired me to pursue this path, and they give me the motivation to keep going when things get difficult," says Katherine.

The landscape for women in the accounting and finance industry is on the brink of change. More and more women are entering the profession, but there is still a wide gap for women in leadership positions. Katherine knows that she is going to be a part of that change.

"I feel as though things are finally starting to change for women. I see so many strong and powerful women in leadership roles in the world of accounting and finance," says Katherine. "The future will just continue to get better for us as we keep pushing the boundaries of what society thinks we are capable of."

Katherine's passion for business and ability to perform under pressure were recently tested at the 2019 Business Challenge, hosted by the CPA Education Foundation. During the competition, Katherine and her three teammates built a business case in a few short hours, presented it to a panel of judges—twice—and won the competition!

With her accomplishments, it is safe to say that Katherine is a wonderful representation of the future of the accounting profession and an ambassador for the work of the Foundation.

The CPA Education Foundation is here to support the educational journeys of Alberta students. The Foundation encourages all students to find their scholarship fit, just like Katherine did. Whether you volunteer, have stellar grades, or demonstrate financial need, there is a scholarship application for you.

For more information about scholarships and how to apply, visit: [cpaalberta.ca/scholarships](http://cpaalberta.ca/scholarships). 

# EMAIL ETIQUETTE

By Kathryn R. Charr



The art of writing concise, professional emails that make you shine

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Emails are an integral part of business and personal communication, but reading and responding to them can be time-consuming. With inboxes now busier than ever, it is more and more important to incorporate best practices in email communications in order to stand out—especially professionally—to potential employers, supervisors, and colleagues.

How do we become superstars at using this important digital platform to build relationships and strengthen business ties? Email etiquette (yes, it does exist!) can help us be more effective communicators. Here are a few do's and don'ts:

## The do's



### Use a clear subject line

Match the message to the subject. Catch the reader's attention so they read your email in its entirety.



### Use a professional email address and type font

If you work for a company, use the company email address. If you use a personal email account, always have an address that conveys your name so the recipient knows who is sending the email. The type of font you use also relays your professionalism. Stick to classic fonts such as Arial, Verdana, Calibri, and Times New Roman.



### Use a proper introduction

Salutations at the beginning of your email that are internationally appropriate, like “Greetings” or “Good Morning,” set the tone. Using “Hey,” “Yo,” or “Hiya” isn’t professional, no matter how well you know the recipient; in those instances, use “Hi” or “Hello” instead. To be more formal, use “Dear (insert name).” If you know the person’s name, use it, but do not shorten it (for example: Robert to Bob), unless you have permission to do so.



### Keep it short

Keep your emails brief. Explain what you need or want from the recipient in a few short paragraphs. Most people decide from the first few lines whether your email is worth reading.



### Proofread

Poor spelling and grammar, or half-finished sentences, can give the impression of carelessness or lack of knowledge.



### Reply to all emails in a polite and timely manner

Even if you don’t have an answer at the moment, let the sender know you received the email and provide them with a reasonable time frame for your response.



### Think twice before hitting “reply all”

Unless you think everyone on the list needs to receive the email, direct your answer to the person who sent it to you.



### Keep private material confidential

If you have to share highly personal or confidential information, do so in-person or over the phone. Otherwise, ask permission to send the confidential information in an email or as an attachment.

# The don'ts



### Use humour carefully

Humour is very personal and can easily be misinterpreted, especially in business communications. It can, however, be used minimally, depending on your relationship with the recipient.



### Don't assume the recipient knows what you are talking about

Context can make the difference between a positive or negative response. So, include references to a previous email, research, or communication.



### Don't send angry emails or quick, flippant responses

Write a draft of what you want to say, and then take time to review it before hitting send. It’s hard to take back what you never meant to say when it’s captured in written format.



### Don't overuse exclamation points

This also applies to the use of emojis, emoticons, CAPITALS, and abbreviations (LOL!!).



### Don't forget your signature

Be sure to include all contact details, such as mailing address, email address, and phone number.

Email communication is a powerful tool. It accelerates the ease of doing business, and provides a platform for sharing knowledge. Polished emails communicate professionalism, courtesy, and credibility. They convey competence, and can influence decisions. Mastering proper email etiquette may take time, but in the long-run, it is well worth it. 



Kathryn Charr has been in the financial services industry for more than 25 years. As Manager of Trusts and Estates for Private Wealth banking, she travelled to and managed Indigenous Trusts in Northern Alberta and Northern Saskatchewan. Recently retired, she has returned to her journalism roots, tutoring students in language arts and social studies. As well, Kathryn is a volunteer financial coach with United Way, empowering community members through financial literacy. She remains an active participant with the Society of Trust and Estate Practitioners, both nationally and locally.



## Q & A with SAIT Accounting Instructor Stephen Bergstrom

By Andrew Moore | Photography by Trudie Lee Photography

# WORKFORCE READY

**Experience or education.** It's an age-old debate, right up there with pancakes versus waffles, or whether or not pineapple belongs on pizza. But when it comes to landing your first job, backing up a degree with some hands-on experience—also known as experiential learning—could help move your name to the top of the application stack.

To shine some light on the subject of experiential learning, *Capitalize* Magazine reached out to **Stephen Bergstrom** CPA, CMA, MBA, Accounting Instructor at SAIT.

Stephen has been with SAIT for 14 years and is currently a member of the CPA Education Foundation Board. Prior to his teaching career, Stephen worked in various industries, including four years overseas in Bosnia and Afghanistan for companies supporting the Canadian Military.

With his extensive experience as an accounting instructor, Stephen provides some great insight into experiential learning, including how to get it and how it can benefit your career.

### **How does experiential learning differ from other methods of learning?**

Traditionally, post-secondary education says: read this chapter in a textbook, listen to a lecture, write a big exam, etc. And then, graduates go out into the workforce and employers are dissatisfied. Also, graduates are dissatisfied because they understand the theory, but they don't know how to apply it to the job.

Experiential learning provides students with hands-on exposure while they're still at the post-secondary level. So when they graduate, they are more employable and ready to enter the workforce.

### **What are some of the benefits of experiential learning?**

Experiential learning is based on the concept that we learn by doing. The percentage varies depending on what study you look at, but pretty much any research will tell you that people remember a very, very small percentage of what they've been told in a lecture.

When we roll up our sleeves and actually do what we're being taught, that retention percentage goes way up. People remember so much more *doing* something than they do *hearing* about something.

One huge benefit for the students is that they remember a lot more of what they learned through an experiential learning route as opposed to a more traditional lecture route.

### **How can students in accounting and finance get "hands-on" experience?**

In our audit courses, we do a semester-long simulation of an audit. We divide the students up into groups and they pretend to be the audit team—either external auditors or internal auditors, depending on the course. Then they're presented with a series of assignments over the course of a semester that try to simulate what it would be like to actually be at a company doing an actual audit.

### **How can students incorporate experiential learning outside of the classroom?**

Student clubs are a good place to start. There are also a number of case competitions that take place over the course of the year. In a case competition, you're basically locked away in a room for a day and a half working on complex problems that a company might face. So you're going to have to learn to work together with a team and solve problems. It's a fantastic experience for the students.

### **How important is it to employers that graduates have practical experience?**

One of the consistent bits of feedback from our Accounting Advisory Committee, which consists of volunteers from industry, is how important it is for students to not just focus on textbook learning, but have some hands-on practical knowledge as well.

Employers want to see the Excel skills, communication skills, and the ability to work together smoothly and cohesively in a team. 📌

## **Looking to add some real-world experience to your resume? Join the CPA Education Foundation Business Challenge.**

The Business Challenge is an intense three-day competition between the best and brightest students from post-secondary institutions across Alberta. The Foundation believes that case competitions provide students with the opportunity to develop solutions to real-life business problems, which is invaluable in helping them build their future skills.

Criteria to participate is:

- Each school may submit two teams of four students.
- Participants must be enrolled in their post-secondary's business/management faculty (in any discipline).
- Participants must also be enrolled in full-time studies, which means taking three or more classes per semester; or, if at Athabasca University, a total of six classes over the academic year.

For more information about the CPA Education Foundation Business Challenge, email [cpaef@cpaalberta.ca](mailto:cpaef@cpaalberta.ca).



# LANGUAGE THAT WINS AT WORK

Communication in the modern era can easily be misunderstood, especially when provided over email or text messaging. Yet, it's through the use of words, tone, and body language that we convey and receive messages with one another

By Julianna Cantwell

**While spoken words can be impactful**, body language can also speak volumes. So, it is important not to underestimate the non-verbal messages we send through facial expressions, body posture, gestures, and eye movement.

Read on for tips on how to incorporate positive, proactive, and collaborative language into everyday communications with colleagues and others. You'll find that simply changing a few words in your communications can go a long way towards improving relationship building, and ultimately, helping you to be more effective.

**Professional use of language can make the difference between someone:**

<b>feeling criticized or attacked by your questions and comments</b>	<b>VS</b>	<b>hearing you and understanding your intended message</b>
<b>thinking you lack tact and judging you</b>	<b>VS</b>	<b>believing you are trying to help</b>
<b>dismissing your contributions</b>	<b>VS</b>	<b>being open to receiving your input</b>

Use positive instead of negative words in your sentences.

Incorporate proactive language in your statements and responses.

Use words that are team-oriented instead of self-oriented.

Instead of this	Say this
I think that is a bad idea	There may be other options that can yield better results
You don't understand...	Let me try explaining that in a different way...
Do I <b>HAVE</b> to attend that meeting?	What value will I bring or get by attending the meeting?

Reactive language	Proactive language
Sorry, I can't help you	Let's see what options there are...
The policy is...(some version of "no")	Although the policy says we can't, let's explore some other ways for you to get your needs met
That's a dumb idea; it'll never work	I've never heard that idea before. I'm not sure how that will play out; can you explain?
No, I won't be able to finish it by then	Thank you for asking. I will need a bit more time to complete it so that it's done well. How about changing the deadline to ____?

Individualistic	Collaborative
I would like to...	If we did it this way...
Thanks, but I'm not interested	I appreciate you asking me, but I'm going to pass on this one

Ask questions that invite dialogue instead of shutting down conversation.

Closed questions	Open questions
<ul style="list-style-type: none"> <li>• Answered in one- or two-words</li> <li>• Prevent dialogue</li> <li>• Usually begin with “is,” “can,” “how many,” or “does”</li> </ul>	<ul style="list-style-type: none"> <li>• Require more than a “yes” or “no” answer</li> <li>• Provide free-flowing information and stimulate thinking</li> <li>• Usually begin with “what,” “how,” “when,” “why,” “where,” or “who”</li> </ul>
Can we go with my idea?	How would it work if we went with my idea?
Is now a good time to talk about a raise?	If I wanted to explore career opportunities with you, when would be a good time to schedule that conversation?
Does your organization promote from within?	If I am interested in growing with the organization, how do promotion opportunities generally work here?

Be respectful to others, not offensive.

Aggressive behaviour	Assertive behaviour
Talks over others or cuts people off (interrupts others mid-sentence)	Waits until others finish speaking before replying
Achieves own outcome at the expense of others (win-lose mentality)	Achieves goal without hurting others (win-win mentality)
“I’m okay, you’re not” mindset	“I’m okay, you’re okay” mindset

Ask yourself if your tone of voice (and body language, if in-person) is judgmental or supportive.

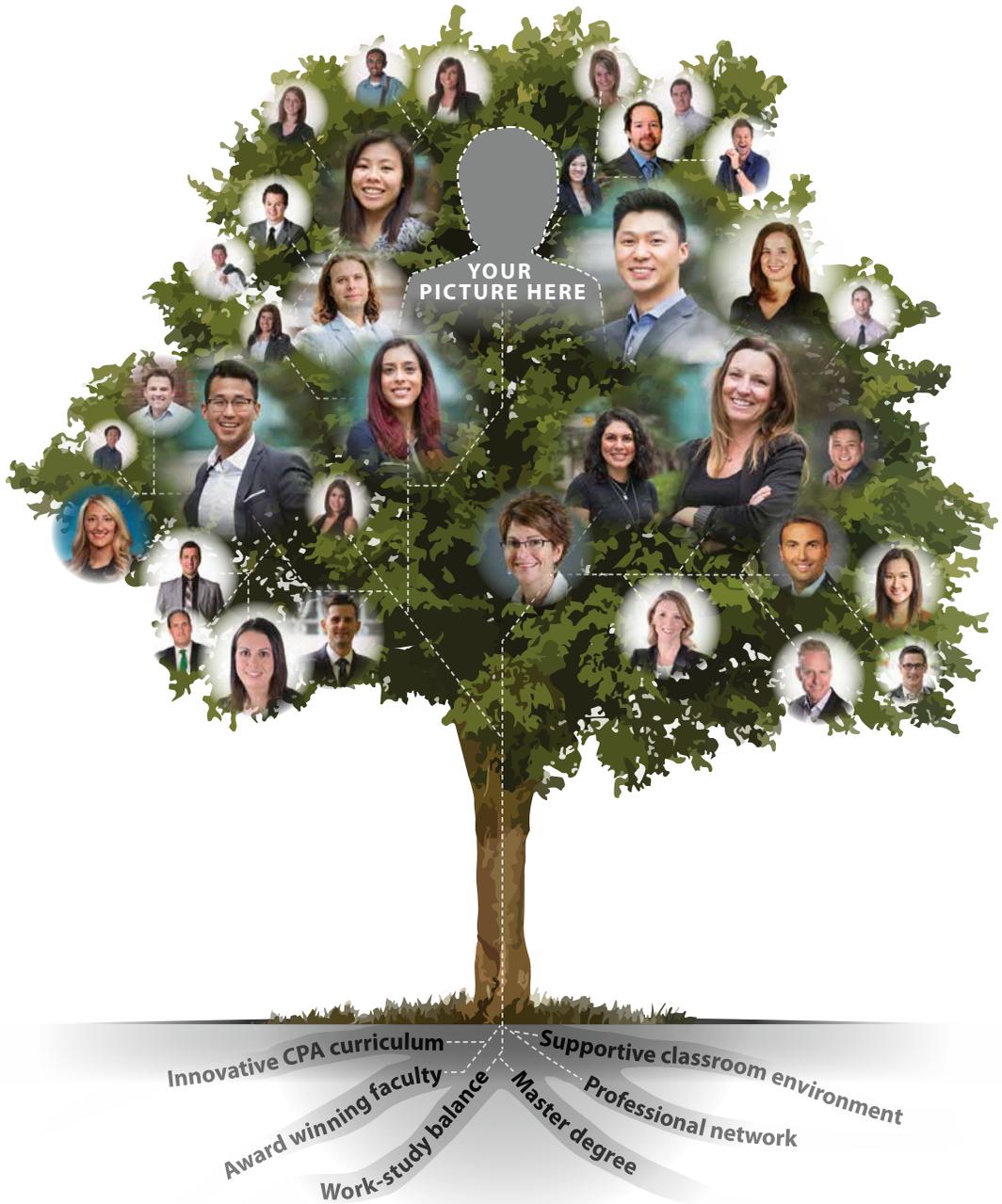
Destructive (abrasive) language	Constructive (diplomatic) language
Why would you do it THAT way? (with judgment)	How did you arrive at that decision? (with empathy)
Yeah, that’s a GREAT idea... (with sarcastic tone and/or eye roll)	Help me understand the benefits of what you’re proposing so I can see the value
I don’t like it (too direct and pointed)	To be really honest, I’m not a big fan (use hedging words to soften the edges)



A Chartered Professional in Human Resources (CPHR), Julianna Cantwell is the President of JUNA Consulting Inc., a strategic human resources consulting practice that helps organizations improve individual and group performance. Specializing in learning and development for 20 years, and communications for more than 15 years, Julianna logs over 100 days a year speaking and facilitating learning.

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