



CONCISE, CLEAR, CORRECT, CONCRETE:

The four Cs to effective communication



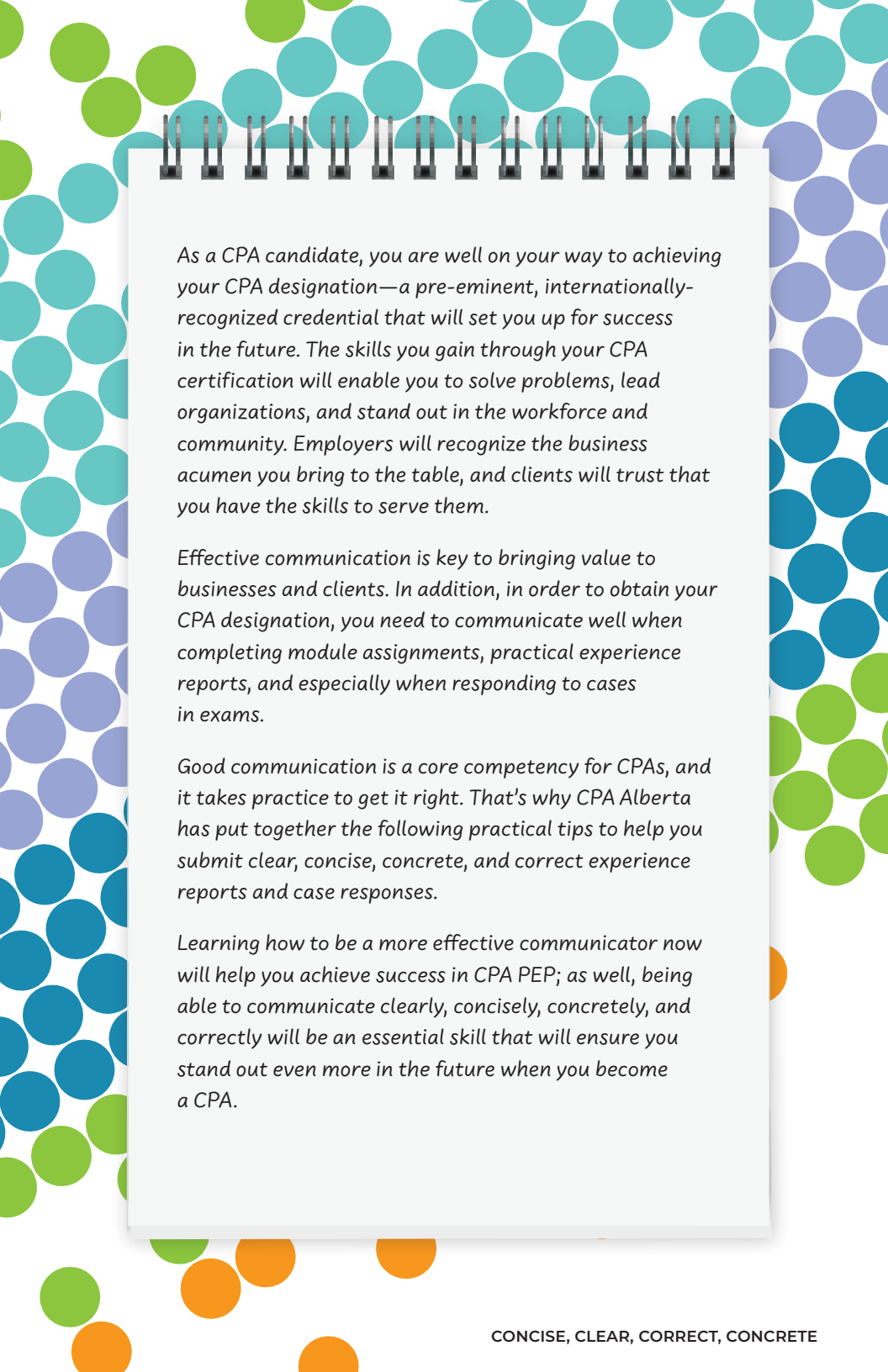
Tips for completing practical experience
reports and CPA PEP assignments, exams,
and case responses



CPA

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A spiral-bound notebook is shown from a top-down perspective, lying flat. The notebook's cover is white and features a pattern of large, overlapping circles in shades of teal, light blue, and lime green. The spiral binding is visible along the top edge. The notebook is open to a page with a white background, which contains four paragraphs of text. The text is written in a black, sans-serif font and is centered on the page. The overall aesthetic is clean and modern, with a focus on communication and professional development.

As a CPA candidate, you are well on your way to achieving your CPA designation—a pre-eminent, internationally-recognized credential that will set you up for success in the future. The skills you gain through your CPA certification will enable you to solve problems, lead organizations, and stand out in the workforce and community. Employers will recognize the business acumen you bring to the table, and clients will trust that you have the skills to serve them.

Effective communication is key to bringing value to businesses and clients. In addition, in order to obtain your CPA designation, you need to communicate well when completing module assignments, practical experience reports, and especially when responding to cases in exams.

Good communication is a core competency for CPAs, and it takes practice to get it right. That's why CPA Alberta has put together the following practical tips to help you submit clear, concise, concrete, and correct experience reports and case responses.

Learning how to be a more effective communicator now will help you achieve success in CPA PEP; as well, being able to communicate clearly, concisely, concretely, and correctly will be an essential skill that will ensure you stand out even more in the future when you become a CPA.

GENERAL TIPS

FOR EFFECTIVE COMMUNICATION AS A CANDIDATE

BE CLEAR

Clarity means emphasizing one message at a time, instead of trying to get too many messages across in one paragraph or sentence.

Clear communication:

- makes your writing easy to understand;
- makes key information stand out; and
- builds trust.

How to be clear

- Before completing your report or written assignment, ask yourself, “What is its purpose?” Then, ensure you have fulfilled that purpose throughout.
- Keep the number of ideas in your sentences and paragraphs to a minimum.
- Avoid long, complex sentences and paragraphs. If your sentence is over three lines, you risk losing clarity. Consider breaking it down into shorter sentences.
- Provide context. For example, you know the practical experience you’ve gained, but the person evaluating your report does not. Include as much context as possible for clarity.
- As much as possible, use active voice. Passive voice is when a subject receives an action or the subject of the action is missing from the sentence. With active voice, the subject performs the action (i.e. the verb). The subject also appears before the verb in the sentence.

Examples

Passive voice: XYZ Company was audited by the CPAs.

Active voice: The CPAs *audited* XYZ Company.

Passive voice: In June, a decision to vote on the issue was made by the finance committee, which I was part of.

Active voice: In June, *I voted on this issue as part of the finance committee*.

Passive voice: The operation is run like a well-oiled machine.

Active voice: The operation *runs* like a well-oiled machine.

See how clear and direct active voice sounds? It cuts out extra words and gets directly to the point.

BE CONCISE

Conciseness is the art of using words efficiently; that is, making every word count by using as few words as possible to communicate your idea.

Concise communication:

- makes room for more useful information;
- focuses your ideas;
- makes your writing easier to read; and
- enables you to manage time efficiently, especially when writing a case response under time constraints or juggling multiple tasks at work.

How to be concise

- Avoid repetition.
- Get to the point. Don't dance around it, hint at it, or suggest it. Ensure you include the relevant information and make your point.
- Avoid filler words (or fluff); this includes unnecessary adverbs and adjectives that add length but no substance to what you are trying to say. **Examples of filler words are:**

Very important

A lot

Really/highly

Actually

Huge/enormous

Perhaps

Fantastic

Literally

Just

For what it's worth

Examples

Fluffy: *I finished the report in a period of ten days.*

Concise: *I finished the report in ten days.*

Fluffy: *It came to my attention that there were literally hundreds of unexplained dollar amounts in the report.*

Concise: *I noticed many unexplained amounts in the report.*

Fluffy: *In order to apply the new method to our entire system, I suggested that perhaps we should perform a local test.*

Concise: *I suggested we perform a local test before applying the new method to our system.*

A bit fluffy: *The wildfires that happened in Fort McMurray disrupted production, forcing many companies to shut down.*

Concise: *The Fort McMurray wildfires disrupted production, forcing many companies to shut down.*

Honing your concise writing skills now will prepare you to write efficiently during the CFE; this could help you gain extra time to read over your work and make corrections, which might elevate some of your Assessment Opportunity scores from Reaching Competent to Competent.

BE CORRECT

Correctness is making sure the facts, language, and grammar are error-free.

Correct communication:

- looks professional and polished; and
- builds credibility.

How to be correct

- Ensure facts, names, places, dates, times, and amounts are accurate.
- Verify spelling and proofread your writing to ensure there are no typos. Do not rely entirely on a spell checker, as it might not identify every typo.
- Punctuate your sentences. Punctuation marks serve as traffic signs for the person reading your report or case response, leading to better flow and stronger understanding.
 - ◆ Commas force the reader to slow down or pause to comprehend the meaning.
 - ◆ Periods and question marks mean the reader should come to a complete stop before proceeding to the next sentence.
 - ◆ Semicolons clarify items in a list and indicate two closely related ideas.

When writing a case response under a time crunch, develop strategies to ensure your writing is correct throughout. You may not have the time to double check certain facts, but use tricks throughout your reading/planning to ensure the important items don't get mixed up. You may not be able to do a thorough spell check, but if typos are typically an issue for you, consider budgeting two minutes for a quick spell check.

Example

With errors: *I use historic ratios based on a percentage of Revenue to calculate my manpower requirment, which allows me to populate Labour cost using my inputs.*

Error-free: *I use historic ratios, based on a percentage of **revenue**, to calculate my manpower **requirement**, which allows me to populate **labour** cost using my inputs.*

In the above example, it is easy to miss that “requirement” is misspelled, “labour” and “revenue” should start with lowercase letters (“l” and “r”), and the sentence is missing some commas. A practical experience report or case response littered with such small errors can seem unprofessional to the evaluator, which may impact the feedback they give.

BE CONCRETE

Concreteness in writing means being specific rather than general.

Concrete communication:

- prevents misinterpretation of the message;
- defines what you are saying; and
- minimizes back and forth to save time.

How to be concrete

- Provide specific details and standout facts to help the assessor make an informed decision.
- Answer the what, when, why, who, where, and how questions.
- Avoid opinions and generalizations, as well as vague or abstract terms.



Examples

Vague: *I led my team in designing economic cruise packages for low-income families.*

Concrete: *I led a **team of five** to design **seven-day, \$800** cruise packages for low-income families.*

Vague: *While completing my practical experience at Mark & Martha's, I created a tracking tool that helped the company consolidate and manage its entire inventory.*

Concrete: *While completing my practical experience at Mark & Martha's, I created a tracking tool that helped the company consolidate and manage **three million dollars of inventory**.*

In the above sentences, “my team,” “economic cruise packages,” and “entire inventory” are open to interpretation because they can mean different things to different people. On the other hand, “a team of five,” “seven-day, \$800 cruise packages,” and “three million dollars of inventory” leave no room for interpretation.

Evaluators prefer concrete examples as it helps them better assess your comprehension of the response and/or your practical experience.

PART 2

PRACTICAL EXAMPLES FOR WRITING EXPERIENCE REPORTS

To bring the concept of effective communication closer to home, we pulled a few examples from actual experience reports to demonstrate how applying a few tips can improve your reporting. These examples focus on communication and do not represent Level 2 responses.

Example 1

Before: *I assessed, analyzed, and reviewed the oil sands royalty revenue workflows, inputs, internal processes and calculations, outputs and reporting needs with final users, stakeholders, and key users of the project as the starting point.*

This is a good sentence. It uses the active voice and simple verbs to describe the candidate's work. But there is room for improvement. The below edited version reduces the word count and readjusts the sentence for clarity and conciseness, without impacting the sentence's meaning.

After: *To start the project, I analyzed the oil sands royalty revenue workflows, inputs, outputs, reporting needs, and internal processes and calculations for stakeholders.*



CLEAR AND CONCISE

Example 2

Before: *This activity helped me in the identification of opportunities to improve the oil sands royalty revenue process.*

In this example, simplifying the word “identification” makes the sentence easier to read.

After: *This activity helped me **identify** opportunities to improve the oil sands royalty revenue process.*



MORE CONCISE

Example 3

Before: *The comparison between actual results versus budget creates a difference that needs an explanation to understand the sources of that difference in order to make an informed decision for a better royalty revenue estimation, identification of issues in revenue generation, and impact of royalty revenue drivers as royalty revenues are an important input and piece of the government budget and fiscal planning...*

Before looking at the edited version of this example, take a second to reflect on how you would simplify it.

How did you do?

First, at 62 words, this is a long, unclear sentence. It also contains different ideas, which can stand by themselves as separate sentences. Let's break it down.

After: *Royalty revenues are an important input and piece of the government budget and fiscal planning. **It is important to understand the sources of differences between actual results and budget in order to make an informed decision. This will result in better royalty revenue estimation and improve the company's ability to identify issues in revenue generation. It will also help the company identify the impact of royalty revenue drivers.***



CLEARER

Example 4

Before: *Mitigating options to minimize or control drivers were recommended to senior management for review, such as hedging options for WTI and WCS discounts, market regulation in terms of supply of a particular type of crude to avoid deep WCS crude quality discount that will negatively impact the quality discount due to certain crude oversupply or lack of condensate in the market for blending, and transitional market access through crude by rail contracts.*

Similar to example three, this is a long sentence. Why don't you try simplifying it before looking at the edited version?

After: *I recommended mitigating options to minimize or control drivers such as hedging options for WTI and WCS discounts, and transitional market access through crude-by-rail contracts. As certain crude oversupply or lack of condensate in the market for blending would have negative implications for the quality discounts, I also recommended market regulation of the supply of a particular type of crude. I made these recommendations to senior management.*



CLEARER

Note: instead of saying “control drivers were recommended to senior management,” the edited version uses the active voice—“I recommended...”—which enhances the clarity of the report.



Example 5

Which of the following two examples do you find more clear, concise, concrete, and correct?

Scenario #1: *Once a budget is complete, I go through the process of completing variance analysis using actual field inputs such as equipment utilization. I compare the per unit cost to my input assumptions. If the variance is over 10%, I investigate further to find out what caused the error. I inquire with operations personnel. I also look for outliers or incorrect data entry. I communicate findings to our senior management team on a monthly basis. I do these tasks monthly and annually.*

Scenario #2: *On our project we have a risk matrix. This matrix is comprised of all the risks we have identified within the project. These risks are labeled, valued, estimated, and ranked. From here we are able to project how much risk we are exposed to. If these risks are not managed well then the shareholders may have negative consequences such as lower profit or damaged reputation. I provide advice on the risks I understand and communicate schedule impacts for risks that I'm knowledgeable about. Our organization has a specific way to review risk management and has specific documents for this task.*



SCENARIO 1 IS CLEARER, AND MORE CONCISE, CONCRETE, AND CORRECT!

Here's why:

- It mentions a concrete variance percentage, for which more investigation is needed, and then specifically details the steps taken to do the investigation. Conversely, scenario #2 provides fuzzy details that don't seem directly related to the point.
- It is grammatically correct; the lack of errors makes the message easy to comprehend. Conversely, there are typos in scenario #2. For example, the candidate writes “consequences” instead of “consequences”; “labeled” instead of “labelled” (Canadian spelling!); “valud” instead of “valued”; and “speficic” instead of “specific.” The lack of punctuation also impacts the readability of the sentences.
- Both examples use short, simple sentences, but the candidate in the first scenario writes in the first person, which vividly describes their work. This paints a clearer picture for the evaluator. Remember, the evaluator is most interested in the experience you gained as an individual, not as a group.



Example 6

Before: *Also additional work such as communicating any risks or opportunities that could impact management’s ability to generate revenue was provided and recommended to senior leaders; especially commodity risks as in the commodity world producers are price takers and global market forces play a big take on supply and demand.*

Some risks that were communicated for senior leaders were:

- 1-
- 2-
- 3-

Lists and bullets can be helpful in getting straight to the point, and the sentence introducing the list or bullets does not have to be long, although it should be clear. Check out the difference below.

After: *I also communicated any risks and opportunities that could impact management’s ability to generate revenue to senior leaders—especially commodity risks, as commodity world producers are price takers and global market forces play a big role in supply and demand.*

Some of the risks I communicated were:

- 1-
- 2-
- 3-



MORE CONCISE

These practical examples in part two demonstrate ways to improve the quality of your experience reporting. Note that it is important to answer all aspects of each competency, including providing context around frequency, duration, complexity, and autonomy of duties. For more information on how to complete your practical experience reports or to ask other practical experience-related questions, email practicalexperience@cpaalberta.ca.

PART 3

BEST PRACTICES FOR RESPONDING TO A CASE

While all the tips and examples mentioned in this brochure also apply to assignments and exams, below are some specific best practices to keep in mind when responding to a case.



To be clear, avoid run-on sentences

A run-on sentence occurs when a candidate combines two or more complete sentences to form one very long sentence that often has no punctuation. This can happen when a candidate is writing fast under time constraints and has no extra time to review their work and make corrections.

Example

Before: *I recommend that inventory should be counted at the lower of the cost or NRV in order to comply with IFRS and that costs not directly related to inventory should be removed from inventory and expensed instead therefore the \$7,100,000 related to mine operating materials and supplies inventory should be expensed this will increase the expenses and increase the overall net loss even further.*

The punctuation marks in the below edited sentence make it much easier to read and understand.

After: *I recommend that inventory should be counted at the lower of the cost or NRV in order to comply with IFRS, and that costs not directly related to inventory should be removed from inventory and expensed instead. Therefore, the \$7.1M related to mine operating materials and supplies inventory should be expensed. This will increase the expenses and increase the overall net loss even further.*



To be concise, use short, simple sentences

By getting to the point quickly, you are increasing the readability of your response and saving time: win-win!

Example 1

Not concise

According to the calculation in Exhibit 1, the \$5,250 amount should be recognized immediately in 2016, and the remaining \$10,075 amount should actually be recognized later in 2017 as revenue.

Concise

Per calculation in Exhibit 1, \$5,250 should be recognized in 2016, and \$10,075 should be recognized in 2017 as revenue.

Example 2

Not concise

ASPE shows that if the inventories have become wholly or partially unusable, or if the selling prices of the inventories have gone down, the cost will most likely not be recoverable. Inventories are usually written down to net realizable value.

Concise

Per ASPE, if inventories have become obsolete or their selling prices have declined, their cost may not be recoverable. Inventories are usually written down to net realizable value.



To be concise, use lists and bullets to get to the point

When listing a number of criteria and/or facts, it can be more efficient to use bullet points (be concise!), while ensuring all appropriate details are included (be concrete!).

Example

***Before:** To determine the valuation method, it is important to ask a few questions. First, is the company a going concern? There is no indication showing that NBH will be shut down in the foreseeable future. Second, does the company maintain an active operation? NBH provides installation, maintenance, removal, and storage services throughout the year. Third, does the company have access earnings? NBH has had a positive net income since its inception. Finally, is the company's historical cash flow reflective of its future operations? NBH is experiencing a 20% revenue growth. Its historical cash flow is reflective of future operations. Based on this analysis, capitalized cash flow approach should be used to determine the valuation of NBH.*

While the above paragraph contains the key points, its format makes the text difficult to read. The bullets in the example below outline the same facts in a format that is easier to read and understand.

***After:** The valuation method is determined based on the below tests:*

- ***Is the company a going concern?***
There is no indication that NBH will be shut down in the foreseeable future.
- ***Does the company maintain an active operation?***
NBH provides installation, maintenance, removal, and storage services throughout the year.
- ***Does the company have access earnings?***
NBH has positive net income since its inception.
- ***Is historical cash flow reflective of future operations?***
NBH is experiencing a 20% revenue growth. Its historical cash flow is reflective of future operations.

Based on the above analysis, capitalized cash flow approach should be used to determine the valuation of NBH.



To be correct, use proper grammar and accurate spelling (especially on important information!)

In the example below, the company name is BigRed but the candidate spells it three different ways in the same case response. The spelling should be consistent throughout. A correct response makes your response easier to read.

Example

Inconsistent

...on the lower of weighted average cost and net realizable value, and cost incurred at Big red is included in inventory...

...and cost that are not directly related to inventory such as attributed big red and admin overhead costs are not included in inventory.

...(Bigred is required by the government to bring the site back to normal after 20 years)

Consistent

...the weighted average cost and net realizable value, and cost incurred at BigRed is included in inventory...

...costs that are not directly related to inventory such as attributed BigRed and admin overhead costs are not included in inventory.

...(BigRed is required by the government to bring the site back to normal after 20 years)





To be **concrete and clear**, use tables to outline financial analysis. Tables have a way of bringing financial analysis to life.

Example

Before:

- In 2022, Company A's net income is projected to be \$10 million, with its gross profit margin at 25% and return on equity at 15%.
- In 2023, Company A's net income is projected to be \$11.5 million, with its gross profit margin at 26% and return on equity at 15%.
- In 2024, Company A's net income is projected to be \$9 million, with its gross profit margin at 25% and return on equity at 15%.

After:

	2022	2023	2024
<i>Net Income</i>	<i>\$10.0M</i>	<i>\$11.5M</i>	<i>\$9.0M</i>
<i>Gross Profit Margin</i>	25%	26%	25%
<i>Return on Equity</i>	15%	15%	15%



As you gradually apply these best practices to your studies in CPA PEP and your practical experience reports, you will write more efficiently and improve the quality of your assignments and exams. You will also enhance your overall communication skills—an essential requirement for success in any career—and you'll find that the tips you've learned for writing more concisely, clearly, concretely, and correctly will serve you well in any role you take on after obtaining the designation.



CPA Alberta's Employer Relations team is here to help you succeed in CPA PEP. We would love to hear from you. If you have any questions about the tips and best practices included in this brochure or would like to know more about our resources for CPA candidates, visit cpaalberta.ca/EmployerRelations or email EmployerRelations@cpaalberta.ca.



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