

STATEMENTS

September/October 2012
Volume 41, Number Five

NEW! FALL LAUNCH

**CAREER
RESOURCE
CENTRE**



Work/Life Flow

The New Normal?

**REASONABLE NOTICE
FOR THE OLDER
EMPLOYEE**

**WHO PAYS FOR YOUR
PROFESSIONAL
DEVELOPMENT?**



**LABOUR MOBILITY
PROVINCIAL BARRIERS
REMOVED FOR CANADA'S
PUBLIC ACCOUNTANTS**

THE BOTTOM LINE
GREG HUCKLE, CGA
ADRIANA LAZAR, CGA



CERTIFIED
GENERAL
ACCOUNTANTS

We see more than numbers.



Back to School

Who will you enrol by November 20, 2012?

This September I sent my last child off to university. I'm proud to say that my daughter is now enrolled in the engineering program at McMaster University in Hamilton (I've already seen her timetable; all I can say is "yikes!").

The back to school season is officially here. In Canada, as elsewhere, the excitement starts to build around early July, when the Wal-Marts of the world start hawking backpacks and clothing and crayons. By August, when so many of us are trying to relax at the cottage, or taking the kids on a road trip, we're already thinking about the office, the fall season, and all the things we have to accomplish.

It's as though a switch is flipped at midnight on Labour Day: OK, everyone, back to school, back to work. Time to get serious.

I bring all this up because, here at CGA Ontario, we're not only a regulating body but an educating one. We deliver the CGA program of professional studies and the CGA Ontario PD Program.

As an Association, we believe in going "back to school."

Who Will You Enrol?

September is also when we start to think about careers. Vacations are one of the few times when we can step back and take a hard look at what we want and where we are in life. By September, many of us are ready and willing to make changes in our lives.

There are people in your office right now who are looking to do more in their careers. Maybe it's that guy or gal in accounts payable who you know has the skills but lacks a little confidence or a helping hand.

Or maybe it's your colleague down the hall, the one with the natural leadership skills and a great head for business, whose career has stalled because they don't have a professional designation.

They could be in accounting. They could be in communications, HR or IT. They could be a clerk, a professor or a VP. It doesn't matter. They just look like the kind of person who can see more than numbers.

Well, it's time for you to help them out. Have you told them you're a CGA? Have you told them about the CGA program? Have you told them that

accounting doesn't necessarily mean a career in auditing or as an accountant?

When I was growing up in Exeter, Ontario, there was a fellow by the name of Joe Darling, who was a local business and community leader. It was because of his influence, as a role model and a CGA, that I chose to become a CGA.

You never know who sees you right now as a role model. You might be surprised to learn that someone in your community — whether that's your town, your place of worship, your ethnic group, your fellow hobbyists, teammates or colleagues — is looking at you and thinking, "How can I do what that CGA has done?"

I want you to have that conversation. We have 21,000 members in Ontario. If we had 21,000 recruiters, what a change that would make to accounting in Ontario.

The next deadline for enrolment (in the winter session) is Tuesday, November 20. (The next deadline for transfer credit submission, to guarantee enrolment, is Tuesday, October 16.)

Who will you enrol by then?

In What Have You Registered?

And speaking of going back to school, have you planned your PD program for the year? As a CGA, you are committed to lifelong learning and keeping current in your skills, knowledge and competencies.

We have a great program this year, featuring more than 100 seminars, 50 speakers, 10 locations and live seminar broadcasts. If you didn't get the PD Catalogue in the mail this summer, you can read it online at cga-ontario.org.

We're also pleased to announce the launch of our new Career Resource Centre, a comprehensive suite of career-building services, which you can read more about on pages 6 and 7. So don't forget to register for a seminar or event, such as the upcoming Annual Conference. And don't forget about the CGA program.

It's been a great summer. Welcome back. Now let's get to work.

DOUG BROOKS, FCGA
Chief Executive Officer
CGA Ontario

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ON THE COVER: Work life and home life are integrating. Is work/life flow the new normal?



LAST ISSUE

Crowdfunding is the latest word in seeding startups, but is Canada in danger of falling behind when it comes to supporting entrepreneurs? Read the July/August 2012 issue of Statements online at cga-ontario.org.



The Ledger

NEWS & NOTES FROM CGA ONTARIO

LABOUR MOBILITY HISTORY FOR CGAS

Agreement on Internal Trade Mobilizes LPAs

In July 2012 the Government of Ontario notified each province and territory that labour mobility barriers for public accountants have been removed in adherence to an Agreement on Internal Trade (AIT) ruling — a big win for CGAs across Canada.

What this means for CGA LPAs outside Ontario

This is a victory for CGA Ontario and CGAs across Canada. Our Association can now welcome those CGAs authorized to practise public accounting in other Canadian jurisdictions to become licensed public accountants (LPAs) in Ontario, without

additional material training, examinations or work experience. This strengthens our workforce and creates mobility for qualified CGAs across the country.

What this means for CGAs practising in Ontario

With the ruling, CGA Ontario members already working in professional practice within Ontario may also become LPAs by first becoming a member of, and registering as, a practitioner with another provincial or territorial affiliate.

CGAs in Ontario registered in professional practice can now apply to practise public accounting in another Canadian jurisdiction, provided they meet the criteria established in that jurisdiction.

What this means for CGAs in Canada

All practising CGAs are still required to meet CGA Canada's Public Practice Entrance and Continuance Standard in Ontario. CGAs who are not authorized to practise public accounting in another jurisdiction in Canada and want to become licensed will still need to meet the requirements for licensure as approved by the Public Accountants Council for the Province of Ontario (PAC).

Learn more

To access the application form for a public accounting licence in Ontario visit the secure "Public Accounting" section of CGA Ontario's website, cga-ontario.org, or email your questions to scontractor@cga-ontario.org.

2012-13 CGA ONTARIO BOARD

Your 2012-13 Board of Directors Update

CGA Ontario's board of directors is pleased to announce the following changes to the list of officers of the Association for the 2012-13 fiscal year.

Janice Charko, FCGA, is the elected chair of the board. Anthony Stilo, FCGA, is the elected vice-chair and Blake Mercer, FCGA, immediate past chair.

Jane Beatty also joins the board as one of three public representatives, bringing the total number of Association officers to 19. For a complete list of board members, visit "Association Officers" at cga-ontario.org.



Left to right: Doug Brooks, FCGA, Chief Executive Officer, CGA Ontario; Samir Trabelsi, CGA, Associate Professor of Accounting, Brock University, Co-Chair, 2012 TJA Symposium; A. Rashad, Abdel-Khalik, Editor, The International Journal of Accounting.

CGA Ontario sponsors International Journal of Accounting Symposium

CGA Ontario, in partnership with Brock University and the University of Illinois, was pleased to sponsor the 2012 International Journal of Accounting Symposium, held from July 5th to 7th, in St. Catharines, Ontario.

2012 marked the first time the Symposium was held in Canada. Launched in the United States in 1967, the goal of the Symposium is to foster research in international accounting within post-secondary institutions, and the event drew accounting scholars from around the world to Brock University. In 2013 the symposium will be held at Zhongnan University in China, followed by Sao Paulo University, in Brazil, in 2014.



9.7% of the Canadian labour force was engaged in trade occupations in 2011. Down from 11.3% in 1987. Read the full report on labour shortages in skilled trades at cga-canada.org.

AGM REMINDER

Meet your 2012-13 board of directors at CGA Ontario's Annual General Meeting (AGM) on Friday, September 21, 2012, at the White Oaks Resort and Spa in Niagara-on-the-Lake.

The AGM will begin at 6 p.m. and will be followed by the Member Recognition and Awards Dinner at 7 p.m. If you plan to attend, please register by calling the contact centre at 416-322-6520.



Professor Moren Lévesque is the Certified General Accountants of Ontario Chair in International Entrepreneurship at the Schulich School of Business.

SCHULICH APPOINTS CGA ONTARIO CHAIR Moren Lévesque First Chair in International Entrepreneurship

Made possible by a \$2 million dollar gift from CGA Ontario to the Schulich School of Business at York University, Professor Moren Lévesque has been appointed the first CGA Ontario Chair in International Entrepreneurship at the Schulich School of Business.

As chair, Professor Lévesque will focus on global competitiveness for small and medium-sized enterprises (SMEs), which form the backbone of the Canadian economy.

"I am very excited by this opportunity to further develop my research into entrepreneurial decision-making in the international arena," said Lévesque, who is currently using mathematical models to gauge the impact of funding decisions on the emergence and growth of new enterprises.

Lévesque, who specializes in operations management and information systems, has taught graduate level students in entrepreneurship at the Schulich School of Business since 2011. As accounting and finance professionals whose clients and employers include Ontario SMEs, this

NEW MEMBER EVENT

Connect With New CGAs

On Saturday, September 22, 2012, CGA Ontario is pleased to invite newly admitted members of 2012 to the New Member Event. This event is a great opportunity to network with other new CGAs and enjoy a day full of professional development. To register, login to cga-ontario.org. Please email your questions to Sharon Headley at sheadley@cga-ontario.org.

CONFERENCE 2012 REGISTRATION OPEN

Don't Miss YOUR Opportunity to Attend

Registration for CGA Ontario's premier professional development event of the year is now open. Conference is a great opportunity to reconnect with old colleagues and make new connections. Register online before Monday, September 17, 2012, to qualify for a chance to win a Blackberry 7" 32GB Playbook with Wi-Fi, courtesy of TD Meloche Monnex.

Visit conference.cga-ontario.org to read more and register. You may forward your questions to sheadley@cga-ontario.org.

CGA Ontario launches mass recruitment campaign

Launched on July 23rd and running throughout the school year, CGA Ontario is blanketing commuter and major media publications in print and online. Watch for ads in Metro in Ottawa and Toronto and in the Toronto Star.

Each ad is designed to contain a specific call to action, encouraging prospective students to attend an information session, enrol before an important program deadline or visit CGA Ontario's recruitment website, cga-domore.org.

Know a potential candidate for the CGA program? Why not send them to cga-domore.org, or refer them to an information session, so they can learn how to DO MORE... with a CGA designation.

research will surely be of interest to CGAs.

BIG BROTHERS BIG SISTERS THANKS CGA ONTARIO

CGA Ontario Recognized by Our Charity of Choice

CGA Ontario's charity of choice, Big Brothers Big Sisters (BBBS) of Canada, recognized CGA Ontario's contribution to children across Ontario in 2011-12 at a special recognition event in July.

Part of BBBS Canada's leaders circle of corporate sponsors, CGA Ontario raised \$44,388.50 in 2011-12. Each year, CGA Ontario provides matching grants of \$1,000 for the funds raised by our chapters.

This year also marked the 11th anniversary of CGA Ontario's partnership with BBBS Canada and its Ontario member agencies. In recognizing CGA Ontario, our members and students, BBBS stated "Your funding supports our mentoring services; proven programs that help kids stay in school, avoid risky behaviour such as bullying, and grow into more civic-minded adults."

Thank you to all the CGAs and students who volunteered with their chapter committees to make this contribution to our charity of choice possible.

NEW! CGA ONTARIO LAUNCHES YOUR

Career Resource Centre

In September 2012, CGA Ontario launches the Career Resource Centre, a new suite of career development services designed to offer your career more **skills**, more **knowledge**, more **success**.

Whether you're a CGA or a student in the CGA program, you're passionate about your career. You have the skills, you have the knowledge, but do you have the help you need to build your resumé, impress recruiters and present yourself with confidence and professionalism?

Well, CGA Ontario, with the help of our partner, Knightsbridge Human Capital Solutions, and our sponsor, TD Meloche Monnex, is here to help.

This September will see the launch of the Career Resource Centre, a new suite of services that has been developed with one focus — to accelerate your career success.

Here's How the Centre Helps You

For CGAs

Your CGA designation gives employers the confidence that you have the skills and competencies to get the job done, but your outdated resumé might be standing

in the way of landing an interview. With these services you can take your career wherever you want it to go.

For new CGAs

Since achieving your designation, you're probably looking for your next big career move. The Career Resource Centre can help you define your personal brand, assess your strengths and learn how to network — all essential skills to help you progress in your career.

For students

You're probably trying to complete the professional experience requirement in the CGA program. Whether you are looking for a foot in the door or the way up the corporate ladder, you will benefit from this career training.

For internationally educated professionals

If you'd like to improve your language, business culture or communication skills, these services will help you succeed in your career.

Advisory Services

Advisory services will be offered in person, on the telephone and via email. More information will be made available in 2013.

Career Webinars

Focused on job search and career development skills, career webinars are delivered online. Participants will receive advice from career experts like those at Knightsbridge. After the one-hour webinar, participants will have the opportunity to email questions to the facilitator.

Careego.com

When you participate in a Career Resource Centre workshop or webinar (visit cga-ontario.org/CRC.aspx) you receive free access to careego.com, an online career management community.

Developed by Knightsbridge, Careego features videos, podcasts, blogs, a job board, discussion forum, self-assessment tools and much, much more. The more you visit careego.com, the more resources you'll find.

**MORE SKILLS.
MORE KNOWLEDGE.
MORE SUCCESS.**



Resumé Development

Your resumé is often the first impression you leave with a potential employer. The Career Resource Centre will help you develop, write and design your resumé to meet current industry standards.



Interview Skills

Interviewing for the first time, or for the first time in a number of years, can be challenging. The Career Resource Centre will provide you with the tools you need to walk into an interview with the confidence to succeed.

Sponsored by:



Self-Assessments

Self-assessments include a resumé critiquing tool and an online career coach. More information will be available in 2013.

Job Postings

CGA Ontario's Employment Referral Service (ERS) is available to CGAs and students seeking new career opportunities. Visit the secured "Benefits and Services" section of cga-ontario.org for more information.

Participation in a career workshop or webinar will provide you with access to the job board in careego.com.

professional accounting career and achieve their career goals. For more information about the Bridging Project please visit cga-ontario.org/iepbridgingproject.aspx.

We also provide specific career workshops and webinars to support CGA Ontario's current member and student IEPs.

Career Workshops

With topics focused on developing skills like job searching, resumé writing and networking, career workshops are interactive, two-hour sessions where participants will roll up their sleeves and work with experienced recruitment professionals. Attending a career workshop also gives you access to careego.com for free!

IEP Support Services

Funded by the Government of Ontario and the Government of Canada, the Interactive Online Bridging Project assists internationally educated professionals (IEPs) enrolled in the CGA program to improve their English language, business culture and communication skills to advance in their

Stay Up-to-Date

Find out more about upcoming Career Resource Centre opportunities by visiting cga-ontario.org/CRC.aspx. Sign up today for a career workshop or webinar and receive free access to Careego.

As the year goes on, we will alert you to new Career Resource Centre opportunities through the PD Newsletter and 'Net Value. If you have questions, email info@cga-ontario.org or call 1-800-668-1454.

HOW TO SIGN UP

FOR A CAREER RESOURCE CENTRE SERVICE

- **CAREER WORKSHOP** or **WEBINAR**: visit cga-ontario.org/CRC.aspx for a full list of upcoming dates and registration information.
- **IEP SUPPORT SERVICES**: visit cga-ontario.org/iepbridgingproject.aspx.
- **JOB POSTINGS**: visit the "Benefits and Services" section at cga-ontario.org.

If you have any questions, email info@cga-ontario.org or call 1-800-668-1454.



Networking

Social media has added a new layer to job searching and personal brand management. The Career Resource Centre will teach you how and where to network, and why networking in today's job market is so important.



Communication Skills

Communication and business culture training can be a vital asset to anyone's career. The Career Resource Centre will show you the importance of cross-cultural communication, team-building and much more.



Multimedia Learning Platform

Careego.com is an easy way to develop your skills online, anytime, through discussion forums, self-assessments, podcasts and more. Sign up for a Career Workshop or webinar to receive access for FREE.

Work/Life Flow: The New Normal?

BY JEFF BUCKSTEIN, CGA & COLIN ELLIS, EDITOR

Striving for work/life balance amidst the competitive pressures of a fast-paced global economy may seem a noble ideal but, for professionals such as accountants, *balance*, which implies *separation*, may not be a realistic goal. Some experts are now promoting *work/life flow*, a new concept which recognizes that technology is increasingly allowing work and personal hours to meld together.

"The hard line that traditionally divided the work day and our personal time is becoming blurred," says Eileen Chadnick, a certified work/life coach and principal of Big Cheese Coaching. "[There are] many reasons for that. Technology has changed how we work and live. Our work lives are so vastly different than they were even 10 to 15 years ago."

Giselle Kovary, managing partner and co-founder of n-gen People Performance, agrees, saying "the reality is people are sitting at home in their backyards barbecuing and [at the same time] checking email on their BlackBerry."



58%

increase from a 2005 survey... 3 in 5 CFOs check in with the office at least once or twice a week during their vacation.

Source: Robert Half Management Resources, 2012.

37%

of companies supported the iPhone by end-2011. Global support is projected to rise to 55% by end-2012.

Source: Forrester Research.

57%

of mobile workers say they put in more work hours due to flexible work schedules.

Source: iPass Mobile Workforce Report, March 2012.



But the image of the harried, over-worked professional who can never break ties with the office, no matter where he or she is in the world, does not tell the full story. Work/life flow implies a two-way street.

Richard Worzel, the Toronto-based futurist and a past keynote speaker at CGA Ontario's Annual Conference, says "Using technology at work to sneak a little personal time isn't really a new concept — after all, in generations past, people used office typewriters and photocopiers for personal reasons — but now we're going way beyond that."

So is work/life flow the new normal? Or does it only apply in certain workplaces and to certain individuals? As it turns out, some academics, both in Canada and the U.S., are asking the same questions.

WORK/LIFE FLOW FOR A FLEXIBLE JOB AGE

Ellen Ernst Kossek is a professor of human resources and labour relations at Michigan State University in East Lansing, Michigan. Brenda Lautsch is an associate professor of management and organization studies at Simon Fraser University in Burnaby, B.C. In 2008 they co-authored the bestselling *CEO of Me: Creating a Life That Works in the Flexible Job Age*, which explores the concept of *flexstyle*, the different attitudes and behaviours individuals use to manage boundaries between work and the rest of life.

Flexstyles, according to Kossek, are part of a work/life strategy in use. They are determined by our job, our family life structure, and our preferences for managing work/life boundaries. In *CEO of Me*, Kossek identifies five categories of work/life behaviour: integrators, separators, work-firsters, family-firsters, and volleyers (see sidebar).

"Integrators," says Kossek, "really feel equal identity to work life and personal life and they're mixing all the time." Integrators blend work, personal tasks and commitments, and have no clear line between work and personal life. At the office they may shop online or plan for vacations and social events. At home they may work while watching TV or text during dinner. Because they weave work and personal life together, integrators personify work/life flow.

But, says Kossek, "it's good to figure out why. Are you integrating because your boss is calling you on the weekends, or

is it that you choose [to do so] because you're addicted to work? Some integrators are happy. They're fusion lovers and have high control. Unhappy integrators are reactors and have low control."

Contemporary work demands may overlap with one's personal life to a greater extent than in generations past, but the degree to which people accept or reject certain boundaries doesn't necessarily have to be carved in stone. People still have the power to make individual choices, says Kossek.

WORK INTO LIFE: THE FLOW BECOMES A FLOOD

Barbara Moses is the president of BBM Human Resources Consultants and the bestselling author of *Career Advisor*. "Recently I had lunch with a friend who kept checking her BlackBerry and mumbling under her breath, 'they know I'm on vacation. Why do they keep on emailing me?'"

"I turned to her and said, 'because you keep answering them. You've socialized them to expect it's reasonable to contact you and expect a response. If you had a note saying 'I'm out of the office and will not be checking my emails,' then people would not keep encroaching on your personal time."

So addictive was the BlackBerry during the height of its popularity that it earned the moniker *CrackBerry*. Behind the gag was an intrinsic truth. Blame the BlackBerry for opening the floodgates between work and home. The flow of information from one's working life into one's personal life eventually became a flood.

Rosalie Moscoe, author of *Frazzled Hurried Woman*, acknowledges technology's addictive power. "You get onto that computer and see all those emails and it's difficult to turn it off. I think this is a real challenge for all of us today."

Moscoe will be presenting a seminar called *From Frazzled to Fantastic! Pathways to Wellbeing* at this year's Annual Conference. She says there is added pressure on both genders today to excel at the office and at home. "It might be madness to think we can do everything. I think there are times when people are getting really burnt out because they feel they can work till midnight and still function the next day at nine in the morning at work."

Perhaps that's why the tide is starting to turn. With today's new technologies, the personal is flowing back into the professional. It's not just about picking up your

INTEGRATOR OR SEPARATOR: WHICH TYPE ARE YOU?

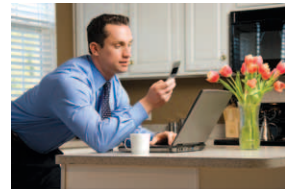
Professor Ellen Ernst Kossek of Michigan State University has identified five categories of behaviour in today's flexible job age. No single behaviour is preferable. What is important is understanding your behaviour and the alternatives.

Integrators feel equal identity to work life and personal life and they blend the two together.



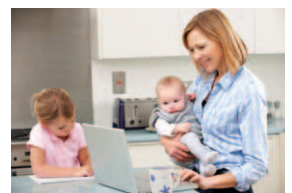
Separators have clear divisions between work and personal time. Separators may have occupations that do not allow for integration. Their days tend to be rigidly scheduled and supervised.

Work-firsters rarely interrupt work for family concerns. They don't adapt well to vacation time and tend to look at their smartphones during dinner.



Family-firsters are the opposite. They prioritize family and rarely interrupt family time for work concerns. Professor Kossek says work-firsters and family-firsters have an asymmetrical view of how to spend their time. "You might call those two groups asymmetrical boundary managers."

Volleyers, or cyclers, are people whose patterns shift depending on circumstances, such as accounting practitioners who face their highest volume of work during tax season.



Kossek and Craig Chappelow of the Centre for Creative Leadership (CCL) have created a tool to help individuals understand work/life flow and their particular classification type. It is available at ccl.org.



Work/life balance is a myth, says Craig Chappelow. Don't try to balance anything. Try to integrate instead.

SOURCE: THE GLOBE AND MAIL

dry cleaning on your lunch hour anymore. It's about entire levels of integration.

LIFE INTO WORK: REVENGE OF THE SMARTPHONE

Giselle Kovary points to Generation Y as the epitome of integration. "Gen Ys live an incredibly fluid life," she explains. "They've always had the ability to customize information. They've lived in a world that's been highly focused around meeting their needs. New technology facilitates that."

"Gen Ys are saying, 'why do you care if I work here or across the street at Starbucks? I've got my iPhone. I've got my BlackBerry. I've got my iPad. I can get work done anywhere I need to.'"

But Richard Worzel asserts that, for the population at large, integration is largely a matter of reciprocity. "[Because] people devote their personal time to office things, they feel more comfortable spending time in the office on personal things." He illustrates reciprocity with an everyday example. "People will be doing an Internet search for something at work and say, 'you know what, I'm looking for some place to get my shoes or watch repaired. While I'm searching I'll just look at that.' It becomes natural."

Whereas once we blamed imbalance on the BlackBerry — even boasting of our slavish devotion to office email — the new frontier is Apple's iPhone, which is threatening to reverse the traditional work/life flow.

Call it revenge of the smartphone. According to Tech Talk columnist Grant Rowson, CGA, employees are now demanding to use the iPhone instead of the BlackBerry as their office smartphone. It's called *consumerization*: the use of per-

sonally owned technology for work purposes, whether at home or at work. And while workers are checking office email, they're using smartphone apps to check tonight's TV schedule or buy movie tickets.

Worzel, who reiterates that employees have always used company equipment, such as photocopiers and typewriters, for their personal use, points out that reciprocity has long been a feature of corporate phone use as well.

When companies began providing long-distance packages to their employees, especially in the case of the BlackBerry, it was a way of tethering employees to the office on a 24/7/365 basis. So people thought little of using their office phone on the weekend "to call Aunt Minnie in Vancouver. It's not costing the company anything — or costing it so little that it probably wouldn't be noticed."

COPING WITH WORK/LIFE FLOW

Professional work can sometimes be all-encompassing. "If you're an accountant you have to understand that there's a busy time, which is all the time," says Barbara Moses. "Then there's an even busier time, which is tax time. That comes with the territory. You can't resent it; it's like an obstetrician resenting delivering a baby at three in the morning."

Moses says some companies are recognizing reciprocity. "A lot of [accounting] firms are quite good about that. They expect people to work 110 per cent during tax time but understand that, after, people may take more time for themselves."

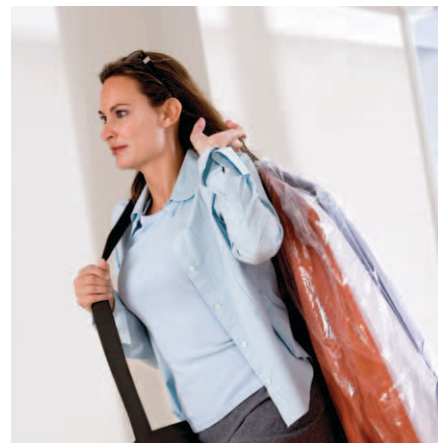
Ernst & Young, for instance, offers its employees a number of flexible work arrangements, which include two or three personal days on top of a minimum three

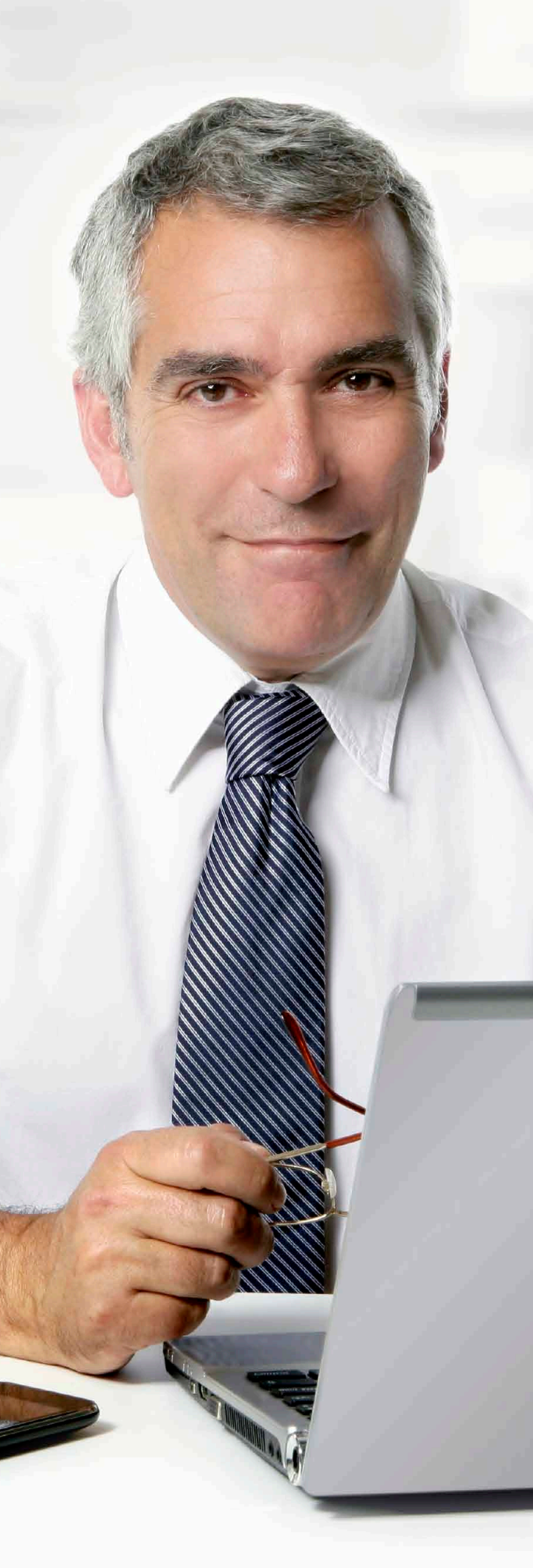
weeks of vacation, as well as extended four-day weekends over certain statutory holidays. The firm also offers fitness fee reimbursements and flexible work arrangements. "The way people work nowadays," explains Donna Khawaja, Ernst & Young's director of talent management and operations in Toronto, "it's no longer a nine to five culture."

But in today's business world, people who want a higher degree of separation between work and personal time need to work at it, notes Professor Kossek. "I think companies used to assume that if you were high on one [family focus], you were low on the other [work focus]. But that is not necessarily the case, because there are people that are high on prioritizing both those areas of their life."

Employees must establish appropriate boundaries, emphasizes Eileen Chadnick. That means communicating your expectations. And, as Barbara Moses says, "Know what's really important and act on it. Don't be afraid to speak up. Be assertive."

"It's a different world today and we can't go back," says Rosalie Moscoe, summing up. "But we all have to look at how we can stay sane; our brains can only take so much." **CGA**





Re-Evaluating Reasonable Notice for the Older Employee

How redefining *senior* is redefining reasonable notice in the workplace

BY MELISSA CAMPEAU, HR PROFESSIONAL MAGAZINE

Not too long ago many of us had a particular — and unflattering — impression of what it meant to be a senior: increasingly diminished, physically frail and thankfully retiring into the world of golf games and senior socials.

But as boomers approach the traditional retirement age, many are turning that image on its head. Today's senior population is increasingly fit, healthy, fully engaged in their communities and careers, and not necessarily in a rush to leave the workforce. And now that the mandatory retirement age has been lifted in most provinces in Canada, their employment will not necessarily have to end at 65.

This may be a welcome change for those who want or need to stay employed beyond 65. But how will the influx of this new breed of senior affect the landscape of the workforce and the nature of “reasonable notice” when an employer wants to terminate an older worker?

Growing Demand for Accommodation

“With respect to an aging workforce, accommodation is going to be a huge thing,” says lawyer Peter Israel. And legally speaking, an employer is obligated to accommodate an employee to the point of undue hardship.

“For instance if an older employee has to slow down and can’t produce at the same level, that’s going to force an employer to accommodate that employee, even if that means getting a helper or purchasing a chair or slowing the line down or decreasing production requirement,” says Israel.

When considering employee accommodation requests,

suggests lawyer Christine Thomlinson, employers should do a little bit of due diligence. “If an employee said ‘I need to go home at 4 p.m. for a childcare issue,’ an employer would ask for a little bit more information about that,” she says. What is the childcare issue?

A few questions to the employee should be able to identify which accommodation requests are truly required and which are less valid. “In the childcare example,” says Thomlinson, “there’s a difference between the employee leaving early to see her child’s basketball game, and leaving early because she has a special-needs child whose daycare provider just quit.”

THE BARDAL FACTORS

Conversations with lawyers about employee terminations will often reference Bardal — a 1960 Ontario Court decision of *Bardal v. Globe and Mail*. This decision laid out four elements to help define (case by case) what reasonable notice for a terminated employee might be. Namely, it cited character of employment, length of service, age of the employee and the availability of similar employment.

“Over time, each of the Bardal factors have been questioned and debated,” says Stuart Rudner, a partner in Miller Thomson’s Labour & Employment Law Group. “For example, the age factor has been used to suggest that those who are closer to traditional retirement age will find it harder to find new work,” he says, referring to the belief that potential employers may engage in age discrimination when hiring.

“Others have argued that those individuals would not have worked much longer anyway,” points out Rudner, “so the applicable notice period should be shorter.”

THE NEW GOLDEN YEARS

Possibly thrusting the Bardal age factor into further debate is evidence suggesting the senior population in Canada is evolving into a very different character. Sherry Cooper, global economic strategist and executive vice-president at BMO Financial Group, presented compelling theories about senior boomers in her 2007 book, *The New Retirement* (Penguin Group Canada).

Boomers currently make up a remarkable 45 per cent of Canada’s labour force, and more than half of them are over 50. Cooper tells us an enormous wave of boomers entering traditional retirement age will crest in 2025 and they will redefine what this stage in life will look like.

She predicts they will enter their senior years with great energy and creativity, working well beyond age 65, and mostly by choice. Even when finances would allow boomers to stop work, Cooper predicts the majority would be unsatisfied by a life of total leisure, finding the adjustment to a life without a sense of purpose or schedule quite difficult. “Many will miss the trappings of their former jobs,” she writes.

Therefore, Cooper envisions that many will elect to exit the workforce more gradually. And with a looming labour shortage, she suggests employers and the government will adopt more flexible employment policies that will keep some of the boomer brainpower in house, one way or another.

SHORTER NOTICE PERIODS...

Until 2025 and beyond, what might happen is largely a matter of conjecture. Right now, reasonable notice cases are assessed individually, so consistency and even predictability can be lacking.

“[The current system of determining reasonable notice] is supposed to tie into how long it will take you to get a job, although there’s no scientific analysis to

any of this,” says Barry Fisher, a Toronto-based mediator and arbitrator specializing in labour and employment law.

The changing senior workforce, though, might suggest that older workers in Canada have a smoother road ahead, if they find themselves searching for employment opportunities. This, in turn, suggests an impact on reasonable notice periods, presumably making them shorter based on the expectation that the highly motivated, energetic and experienced boomers will be better able to find comparable work.

“You can absolutely imagine an older worker who is vibrant and hardy and has all sorts of employment potential and opportunity,” says Christine Thomlinson, an employment specialist and founding partner at Rubin Thomlinson LLP.

...OR LONGER NOTICE PERIODS

The idea of a senior workforce with fewer barriers to entry is still more of an idea than a reality, however. “I’ve never read a case where anyone even argued that older workers now have an easier time finding work,” says Fisher.

“In the typical fashion of law, both sides [on the length of reasonable notice argument] are going to be arguable,” says Peter Israel, a senior partner at Israel Foulon LLP. He suggests that the more people need or choose to work longer, the more people will be in the workforce competing for the same jobs. Therefore, some would argue that this should increase the reasonable-notice

“” Today’s senior population is increasingly fit, healthy, fully engaged in their communities and careers, and not necessarily in a rush to leave the workforce.

rate, since workers are not going to be able to replace the employment,” he says.

This may or may not be the case, depending upon the supply of labour. “When the mandatory upper age limit was raised in Ontario and we talked to our employer clients, they were all in a tizzy,” says Thomlinson. “How are we going to employ all of these older workers? And what about the younger workers coming up? How will we ever manage?”

In reality, this change happened as the workplace was also facing a labour shortage. “So we saw no increased issues around that need, because the fact is employers need older workers right now,” Thomlinson says. It may be interesting over time, she says, “but the labour shortage is still alive and well.”

“As of yet, there are no significant decisions that have addressed how the changing population and the elimination of mandatory retirement will impact the Bardal factors,” says Rudner, “particularly the impact of an individual’s age

upon their entitlement to notice of dismissal.” Adds Rudner, “The reality is that it may still be difficult for older workers to find new employment, so age may well continue to be a relevant factor.”

SETTLE REASONABLE NOTICE IN ADVANCE

To help navigate these murky waters a bit, and remove some of the questioning about reasonable notice rates, Rudner suggests a proactive plan. “I advise our clients to have every single employee sign an employment agreement that, among other things, specifies the amount of notice of dismissal that they will be entitled to in the absence of just cause.”

Rudner says in many cases employers object, arguing that employment agreements should only be used for executives and upper-level employees. “In my view,” says Rudner, “this is short-sighted, as every employee is entitled to notice

of dismissal, and therefore it would be beneficial to clarify every employee’s entitlement up front and avoid uncertainty.”

PERFORMANCE, AGE AND DISCRIMINATION

“Another issue that arises as a result of the aging workforce is employers may be faced with individuals who slow down, make more mistakes or are otherwise less productive than they used to be,” points out Rudner.

In the past, employers were often able to tolerate such dips in performance, knowing that the employee was going to retire fairly soon.

“As a result,” says Rudner, “they could allow older, particularly long-serving employees, to retire with dignity.” Now employers might be faced with a situation where they have a declining performer and no idea how long that individual will continue to work.

“This raises another issue,” says Rudner. “Would it be a violation of applicable human rights legislation to discipline or dismiss an individual as a result of their declining productivity, when that declining productivity is a result of their age?”

Realistically, an employer heading down this path could very well risk running afoul of age discrimination regulations under the Human Rights Code. To legally prove age discrimination, an employee does not have to prove it was the primary or only reason for termination, it just has to be one of the reasons. If an employee proves age discrimination, then the case is no longer a reasonable notice inquiry, but a more serious human rights dispute.

Fisher recalls a problematic incident from a decade ago, when a client intended to lay off a number of employees. “Defence counsel routinely asked to get a summary of people a company wanted to lay off, and the company would then list the person’s age and years of service

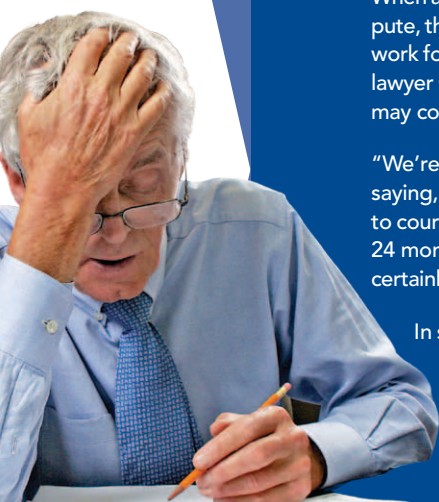
Career Redirection


and Flexible Reasonable Notice

When an employee is fired, and a reasonable notice award is in dispute, the court will require that the employee look for comparable work for the length of the reasonable notice period. According to lawyer Christine Thomlinson, this is an area where more flexibility may come into play in the future.

“We’re certainly seeing an increase in our older workers who are saying, ‘That’s great that I could get this long notice period if I go to court and prove that I’ve looked for comparable work for, say, 24 months, but I don’t want to do other comparable work and I certainly don’t want to have to look for it for the next 24 months.’”

In some cases, she says, clients want to take their career in a different direction, so they structure a deal with the employer that may not get them the entirety of what they’re entitled to, but will still allow them to move on to the next new thing in their professional lives.





Another Reason

for Shorter Notice Periods

Beyond highly employable senior boomers finding work more easily, lawyer Christine Thomlinson sees another reason notice periods may grow shorter in coming years.

Workers increasingly leap from company to company, job to job and even career to career, more than ever before. Where an employee used to spend his or her working life with just one or possibly two employers, that number will grow higher in coming years.

“I think that what we may start to see over time is what appears to be less notice for older workers,” says Thomlinson, since one of the Bardal considerations is length of service to the employer, and this will be shorter as the workforce moves around more.

and all that,” he says. Fisher says he took a look at the list and immediately called the HR manager.

“Is the average age of the people in your workplace 63?” he asked. “Because the average age of the people you’re letting go is 63. There’s a problem here.” Fisher says that in this case, and in many cases, when instructed to reduce headcount many managers just chose the older person, even without consciously realizing it.

“Very few cases of age discrimination actually involve firing the old guy, waiting three weeks and then hiring the new person,” says Fisher. Instead, he suggests, there might be a situation where management is told by head office to reduce their headcount by 10 per cent.

“The president of the Canadian company tells each branch to reduce headcount by 10 per cent. And then the plant manager tells each of the supervisors to eliminate one position,” says Fisher. “It’s then left to the foreman to decide which employee to let go, and they’re often given absolutely no criteria.” He explains that this is where the prejudice and discrimination comes in. “The foremen look around and they might say, so-and-so has lots of sick days or he’s got that chronic back problem, so let’s get rid of him.”

“The downside to the employer of a successful age discrimination complaint is massive,” warns Fisher. If a terminated employee can show that but for discrimination he or she would not have been laid off, then his or her damages might be measured in years, not months. And if he or she filed a complaint with the Human Rights Board, the person could be reinstated.

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STEPS TO AVOID AGE DISCRIMINATION IN TERMINATIONS

“The Human Rights Code doesn’t say you can’t fire a 67-year-old,” points out Israel. “It only says you can’t fire him because he’s 67.” That leaves open the option to fire someone because of performance.

To help a company terminate on the basis of performance and avoid human rights issues, “HR managers should set up criteria and give guidance to managers in choosing who is to go,” says Fisher. “They should also make absolutely sure that those criteria are documented and not impressionistic or discriminatory.”

The best situation is where a company has a policy of consistent and meaningful performance evaluations. “Because if you actually have those,” says Fisher, “you can then use business criteria to terminate.”

Melissa Campeau is a freelance writer based in Toronto. This article was originally published in the October 2011 issue of HR Professional and is reprinted by permission of the Human Resources Professionals Association.



Youth Employment: Give Me a Break!

Globalization has changed the world but our policies remain the same

Back in the 1970s, when I was in my twenties, I was caught up in a classic Catch-22: no work experience to get a job and no job to get work experience. I owe my first job to a manager who recognized my predicament and was willing to take a chance.

That first job was in a mailroom. One day, the same manager asked if I would be interested in helping out with month-ends; after a few he commented that, with my math skills, I might make a good accountant. He pointed me towards the CGA program and even paid for my courses.

I did not train as an accountant in university. But after taking the CGA program I did not look back. That manager changed my life. He provided me with an opportunity and I ran with it.

Today, as the parent of two adults in their late 20s and early 30s who are looking for stable employment, I sometimes think of that manager and the larger issue of youth employment.

Who Is To Blame?

Given the current state of the global economy and youth employment statistics, it's not surprising that the media has covered the issue extensively and offered a litany of explanations. Young people are taking the wrong degrees. Young people are incurring too much debt. Young people are lazy. Boomers are spoiling their kids. Boomers are hogging the jobs. Government isn't doing enough to help.

People's opinions often seem to depend on the generation to which they belong. Baby boomers blame the young while the young blame the boomers.

When I look at my own children and their friends I see a pattern: they tend to look for stable employment but when there is none they pursue higher education and incur more debt. They work just as hard as those of us in the baby boom generation did and they struggle just as much to find opportunities. As for us parents, we will always support our children, as we should.

But when I speak with young Canadians or immigrants to Canada, I find it surprising that things have not changed much since the '70s. The education system and government policies have pretty much stayed the same. The old Catch-22 remains.

It's Not The Boomers

Recently I was listening to the chief of demographics and analytics for a reputable polling organization. He asserted that there was no evidence that baby boomers were blocking the younger generation's job opportunities.

Anecdotally I can verify that. As the pension plan administrator for our organization I have found that requests for

retirements have actually increased after the mandatory retirement age of 65 was eliminated.

So what has changed? I believe it's globalization.

Far more prevalent than it was in the 1970s, globalization has allowed industries and corporations to move employment opportunities from jurisdiction to jurisdiction, eliminating long-term, stable employment (and its accompanying opportunities and benefits), and replacing careers with temporary, contract and part-time jobs. That's great for corporate profits, not so great for our society.

In addition, the influence of technology is so prevalent that jobs are changing more rapidly now than in the 1970s, in terms of global communication, the demand for computer skills, and the related shocks to the manufacturing and trade sectors.

A Few Solutions

Our education system and policies have not kept up with the times. When business has the power and freedom to move, labour needs the skills and opportunities to change.

Industries and corporations, along with public sector organizations, need to step up to the plate as good corporate citizens and enable change and adaptation. Workers must have access to co-op, apprenticeship and educational opportunities that mirror the marketplace, keeping in mind that such programs save social costs in the long run.

People should be paid a living wage whether the job is full or part-time. They should have access to long-term financial planning to cope with changes to their income. They should have basic health and pension benefits to which employers contribute and which move with them from job to job. All this should be supported and enforced by government policy.

I owe my career to that manager who gave me not one but two opportunities. First he gave me a job, then he paid for my courses, all while I was struggling to make ends meet. After that it was up to me.

My experience has made me a strong supporter of co-op and educational opportunities to young people. Over the last 25 years of my working life I have ensured that the organizations I work for have provided such opportunities to those starting out in the working world.

I hope you and your organization will do the same. **CGA**

Flavian Pinto, CGA, is chief financial and chief information officer of Community Living Toronto. Flavian has 30 years of public sector experience in the health care management field.



Information Overload in the Digital Age

How accountants can fight against the tide of too much digital information

Despite what we may think about the overwhelming amount of digital information produced in our times, information overload is really nothing new.

Harvard historian Ann Blair, the author of *Too Much To Know: Managing Scholarly Information Before the Modern Age*, claims that the first (“original”) data deluge occurred in 15th century Europe, shortly after the invention of the printing press. Books, which had been a rarity, were suddenly widely available. Those who could read began to worry that there were too many books, and that no one person could ever read them all! (For an introduction to Blair’s ideas, Google “Information overload, the early years,” which appeared in the Boston Globe in 2010.)

Not even the term “information overload” is new. It was coined by a social scientist in the 1960s and then popularized by Alvin Toffler in his bestselling book *Future Shock*, which presaged a world of “too much change in too short a period of time.” Both the term and the concept preceded the Internet. Toffler was either a genius or incredibly lucky, (or both), because today we live in a world of information overload caused by computers, email, social media and the Internet.

It’s information overload in the digital age. It’s digital overload.

Thin Slicing: The Beauty of Snap Judgments

Malcolm Gladwell, in *Blink: The Power of Thinking Without Thinking*, observes that “we live in a society dedicated to the idea that we’re always better off gathering as much information and spending as much time as possible in deliberation.”

Gladwell’s *Blink* argues that “there are lots of situations — particularly at times of high pressure and stress — when our snap judgments and first impressions offer a much better means of making sense of the world.” On this basis Gladwell coined the phrase “thin-slicing,” to describe what he saw doctors, policemen and other professionals doing in high-pressure situations — reaching sound decisions by relying on less information, not more.

Thin-Sliced Accounting

Jim Reeves is an accountant based in Fort Worth, Texas, who blogs at jamesreeves.blogspot.ca. Intrigued by the idea of information-weary accountants doing their own thin-slicing, Reeves wrote a blog called “Changing Your Mind: Thin Slicing for CPAs.”

Reeves is hopeful that there will be a time when a combination of business technology and thin-slicing helps accountants “drill down into a tax topic or accounting standard within a framework that easily separates the relevant from the irrelevant and enables [them] to focus on the key elements, avoiding information overload and analysis paralysis.”

Take A Brain Break

In the end, the only real way to stem information overload — albeit temporarily — is to look away from the computer screen. Writing for the Accounting Today blog, professional accountant and fitness consultant Luke Sniewski points out that more of us should be “taking a brain break.”

Sniewski asserts that “the human brain cannot soak in information hours on end...proactive accountants can take “brain breaks” and simply take a few minutes to walk outside and let the information acquired in the last 60 to 90 minutes of work set in.” (To read more, visit accountingtoday.com and search for “brain break.”)

That’s a good start, but in my next column I’ll provide a few other solutions to digital overload and its worst manifestation: email. In the meantime, if you suffer from information overload and could use some assistance in finding the right answers to your business questions, we can help. We specialize in information solutions, not information overload.

business questions, we can help. We specialize in information solutions, not information overload.

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Greg Barber is a business information specialist with Rotman Information Solutions, a research service of the Joseph L. Rotman School of Management, and a member benefit to CGAs and students in the CGA program of professional studies.



Below the Surface with Microsoft

The Surface Tablet has the potential to be a game changer

Who does Steve Ballmer think he is? Steve Jobs? Microsoft caught everyone off guard recently when Ballmer, Microsoft's controversial CEO, took to the stage at a press event in Los Angeles to unveil a new line of tablet computers called Surface.

Repeatedly using the phrase "no compromises," Ballmer announced that Surface for Windows RT will be released on October 26th and Surface for Windows 8 Pro will follow in January 2013. (For brevity's sake, let's call them Surface RT and Surface Pro.)

You're forgiven if this sounds like, in the immortal words of Yogi Berra, "dèjà vu all over again." There have been Microsoft tablet computers around since 2001, when the company launched an operating system specifically for tablets, and Microsoft already has a product called "Surface."

It's a multi-touchpoint table designed for hotels and restaurants that allows guests to navigate maps and menus. Manchester has one in its tourism information centre. The Hard Rock Cafe uses them in several of its restaurants around the world. Essentially, it's a huge tablet the size of a table, and was released before Apple came up with the iPad.

Now Microsoft is migrating the Surface name to a new line of tablet computers. Both versions will have larger screens than the iPad. Surface RT (RT is for "Runtime") will run on a version of the Windows 8 operating system for ARM processor tablets, and will feature the new interface (referred to in its development stage as "Metro"), which resembles a mosaic.

Surface Pro will run on a 128GB Intel processor and will feature a full version of Windows 8 Pro. Surface Pro can be connected to corporate networks, used to share data securely, and you can use its bitlocker drive encryption to protect data on the tablet itself.

Surface Kickstand

Corporate users are content creators, consumers are content users. That's a neat way of saying that people like you and me (working adults) spend more time using our computers for work (spreadsheets, presentations, documents) than play (music, movies, games). The iPad has revolutionized the consumer market but it has yet to gain traction in the corporate world. Most accountants aren't doing their month-ends on an iPad.

But the Surface is a game-changer because the tablet can double as a notebook. Its removable cover folds down to reveal a soft-key keyboard and its "kickstand" can prop up the entire device at a comfortable angle. Suddenly you have a mobile device that functions as a content creator.

The Intel-based, Surface Pro tablet is an answer to the corporate criticisms of Apple's iPads: security, access control, data protection and network extension. It's also a rebuttal to the idea that the iPad is just so cool that we should all be using one, regardless of its limitations. It will be very interesting to

see Apple's response. If Apple does not address the iPad's security issues, we may soon see some serious dents in the tablet's wider acceptance.

Surface Delivery

Leave it up to Microsoft, however, to make some unilateral decision that ticks off its partners or the public, painting it again as the bully on the block.

Perhaps it's got something to do with Steve Ballmer, who actually looks like a bully. Bill Gates was a likeable nerd who suddenly discovered that he always had a heart, like the Tin Man in the Wizard of Oz. Steve Jobs looked like the kind of documentary filmmaker you see interviewed on TVO or PBS. Both could (and did) out-bully Ballmer, yet we revere them as geek artists and have forgiven their flaws.

Not so with Ballmer. Some say his job is on the line with Windows 8. Perhaps that's why he chose to emulate Apple not only in product but production.

Ballmer has decided that Microsoft — not Acer, Dell, HP or Lenovo — will manufacture and distribute the Surface Tablet. In other words, Microsoft is once again getting into the hardware business, directly competing with the aforementioned hardware manufacturers, who just happen to be vendors of Microsoft software. Taiwan-based Acer has already publicly warned Microsoft that its move will hurt the computer industry.

How the public will react is another matter. As I've said, I think the Surface is a game-changer, but if the public has difficulty buying it, or can't get the technical help it wants, or doesn't like the customer service at Microsoft's stores, the Surface is doomed.

Go to the Apple store in the Eaton Centre in Toronto on any given day. What you'll find is a lot of enthusiastic kids in Apple apparel answering questions from (and selling to) a store full of more enthusiastic kids — and lots of adults. If Microsoft can't replicate that enthusiasm, its newest tablet will sink below the surface. **CGA**

Grant Rowson, CGA, is the administrative director of financial services and information technology for the Dryden Regional Health Centre. In addition to his CGA designation, Grant holds the certified information systems auditor (CISA) designation.

Tablet or Notebook?

Microsoft's Surface sports a "kickstand" and a removeable cover that you can use to turn a tablet into a notebook.



CUSTODIAL PROVISIONS Sections 53–57 of the Certified General Accountants Act, 2010

In circumstances where a practitioner dies or becomes incapacitated and no practice continuation plan or similar alternatives are in place, and it becomes apparent that significant client interests remain outstanding, CGA Ontario (“the Association”) may have little choice but to seek custodianship as a measure of last resort.

The Certified General Accountants Act, 2010, sections 53 to 57, outline the statutory provisions that enable the Association to make an application to the Superior Court for an order of custodianship over the practice of a member or former member.

Custodian Compensation

A custodian is accountable to the court for its actions and may seek the court’s directions during the course of the custodianship. Provisions for custodian compensation and the reimbursement for costs that would be paid from the disposition of assets of the practice suggest that a member or former member would realize little or no benefit from the windup or sale of the practice’s assets in a custodianship scenario.

Succession Planning

To preserve the value of the practice in circumstances of an untimely death or incapacitation, practitioners should ensure that adequate arrangements are in place to not only protect the member’s interests in the practice, but also to ensure that client interests are equally

protected. Practitioners may wish to seek professional advice to ensure that adequate measures are in place to guard against the possibility of a custodianship in the event of death or incapacity.

DISCIPLINE NOTICES

Fundamental to the integrity of a self-regulatory body such as CGA Ontario is the discipline of members who breach the principles and rules of the Association to which they belong. The Certified General Accountants of Ontario takes its duty to the public with the utmost seriousness and, in keeping with that commitment, publishes discipline decisions in Statements (see below, “Publication of Disciplinary Decisions”).

Kamal, Farid

Farid Kamal of Scarborough, Ontario was found in breach of Rule 101, Discredit and Rule 606(a), Detrimental Action of the Association’s Code of Ethical Principles and Rules of Conduct (“the Code”).

After quoting a fee to his clients, Mr. Kamal accepted his clients’ documents, calculated their income tax returns, and then informed his clients that their fee would be more than three times higher than his quote. In attempting to justify the increase, Mr. Kamal claimed that he had substantial amounts due for the renewal of his “licences.” He then refused to return his clients’ documents until receiving payment, threatening them with “bitter consequences,” and retained a collection agent to pursue his clients for amounts he knew or ought to

have known were in dispute. In doing so, Mr. Kamal participated in a practice or act that was detrimental to the profession and of a nature to discredit the profession.

The professional conduct tribunal (“the tribunal”) ordered the following penalties:

1. Reprimand.
2. Payment of a fine of \$2,000.
3. Terms of the resolution to be published in Statements Magazine.

Herrera, Victor

Victor Herrera of Mississauga, Ontario was found in breach of Rule 101, Discredit; Rule 102, Unlawful Activity; Rule 108, Conduct Unbecoming; and Rule 606, Detrimental Actions of the Association’s Code.

Mr. Herrera admitted to the following actions:

a) misrepresented his work experience to the Association and, specifically, misrepresented his hours worked in an attempt to meet the experience requirements for CGA Ontario’s AP1 (applications in public practice) examination; b) created and submitted false documentation to the Association to support his alleged experience requirements; c) requested his former employer to provide false information to the Association so that he could satisfy the AP1 experience requirements and provided the former employer with a gift certificate to do so.

The tribunal ordered the following penalties:

1. Revocation of membership in the Association.
2. Return of CGA Ontario and CGA Canada certificates

of membership to the Association.

3. Pay costs of \$5,000 and a fine of \$5,000.
4. Terms of the decision to be published in Statements and in a local newspaper.

In coming to its decision, the tribunal noted “...as a self-regulating body, CGA Ontario will not tolerate any actions that discredit the profession or may cause the general public to doubt the high standard of integrity that they expect when dealing with certified general accountants.”

Soussan, Joseph

Joseph Soussan of Toronto, Ontario was found in breach of the principles of Trust and Duties and of Responsibilities to the Profession of the Association’s Code.

A dispute developed between Mr. Soussan and his client concerning his client’s refusal to pay for the services rendered. In the course of attempting to obtain payment, Mr. Soussan contacted a professional colleague of his client, and advised the colleague that he had not received payment from the client and would sue the client if the amount in dispute was not paid.

Mr. Soussan was reprimanded and is required to enrol in and pass the CGA Canada course entitled “Professional and Personal Ethics in Organizations” within six months. As required by the Association’s bylaws, the terms of the resolution are published in Statements.

Who Pays for Your PD?

Four of 10 employers do not reimburse their employees for professional development.

Here's how **you** can help your employer see more than numbers



“PD Dollars are a win-win for CGAs and students.”

Sharon Headley
CGA Ontario manager
of conference and events

Does your organization reimburse you fully for professional development? If the answer is yes, consider yourself lucky. According to a recent survey by Robert Half Finance & Accounting, 42 per cent of Canadian companies with 20 or more employees do not reimburse their employees for the professional development needed to maintain their professional designations.

The reasons are mostly economic. Some employers simply cannot afford full or even partial reimbursement of professional development. Others cut back on PD during the recession of 2008 and have not fully reinstated reimbursement. Still others worry about their return on investment if employees don't reach their goals — or do, and leave for greener pastures.

But for every four employers that don't reimburse there are four who fully do and a smaller number that offer partial reimbursement. According to Gena Griffin, regional vice-president at Robert Half Finance & Accounting, there's a story behind the statistics.

“Typically organizations that have great benefits are very much onside with tuition reimbursement or ongoing education benefits,” she says, adding that, anecdotally, “reimbursement is not sector specific” but in keeping with the philosophy of the organization. “A learning

organization or company that embraces learning typically has a program that incentivizes or rewards learning.”

That's fine if you're receiving reimbursement but not so good if you're carrying all or some of the costs for mandatory PD or courses in the CGA program. What you need is a strategy that will convince your employer that paying for your learning is in his or her best interests.

PREPARE A PITCH

You prepare a business case when you ask for a raise. So why not prepare a pitch for paid PD? Benefits are a form of compensation, after all, so it makes sense to prepare as you would for a salary review.

Begin by learning the rules. Donna Muirhead, CGA Ontario's manager of professional development, points out that most employers have reimbursement restrictions such as caps on annual PD spending or the number of eligible seminars.

“Know the numbers before you negotiate,” says Muirhead. “It will help you to prioritize your PD planning and align it to your mandatory professional development hours. Then set a goal that is optimistic but reasonable.”

You can begin your negotiations by reviewing your achievements, your tenure and your contribution to your employer. Align your PD goals with the goals of your employer. Tie your learning to



Take advantage of the discounts and special programs offered by CGA Ontario. Your pitch will be stronger if you can save your employer time and money.

a return on investment and quantify, if possible, the value-add. How can your learning be applied immediately in your current role? How will the company benefit from your learning in the future?

LOOK FOR COST SAVINGS

Your pitch will be stronger if you can save your employer time and money. Donna Muirhead points out that CGA Ontario is now offering live, online broadcasts of professional development seminars. "Employers may be more willing to reimburse for PD if they know their employee doesn't have to leave the office, or that they don't have to do their PD on company time."

She also points out that CGA Ontario offers substantial PD discounts to new CGAs, early bird registrants and those who register for three or more seminars at a time. "Discounts can sometimes make the difference," she says, "when it comes to employers paying for PD."

Sharon Headley, CGA Ontario's manager of conference and events, urges CGAs to take advantage of CGA Ontario's Refer a Colleague Program. "You can qualify for \$250 PD Dollars when you refer a colleague to the CGA program," she explains. "It's a great way to promote the CGA program while saving on professional development. Since we introduced the program in 2011, more than 10 CGAs have received the equivalent of \$250 each, which they've applied to fees for seminars and conferences."

Here's how it works. When a new student (not currently or previously enrolled) enrolls in the CGA program, the student can state (via email or a note accompanying their enrolment form) that a CGA has referred them. Alternatively, a CGA can advise CGA Ontario that they referred a student, which the Association verifies with the student.

Once the student is fully enrolled in the program, the member receives \$250 PD Dollars in the form of a credit that can be applied towards a CGA Ontario PD seminar or event. "PD Dollars are a win-win for CGAs and students," says Headley.

ADDRESS YOUR EMPLOYER'S CONCERNS

Some employers require employees to fully or partially reimburse the cost of professional development if employees do not achieve success in their professional development or leave their organization within a particular time frame.

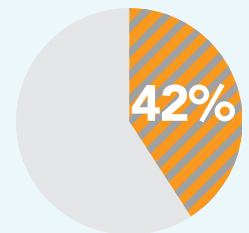
"You may be able to put on the table, as part of the negotiation, that the company will be reimbursed," says Gina Griffin. "It enhances your level of commitment [and] it ultimately wouldn't be in your favour if you truly have plans to leave."

But make sure you agree on the fine print. If you promise to repay a reimbursement, for example, if you leave within a year, does the clock start running when you file the paperwork or when you actually take the course?

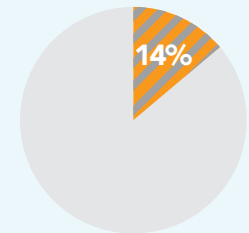
Professional Development Reimbursement

CFOs were asked, "Does your company reimburse employees for the continuing education units needed to maintain their professional designations?"

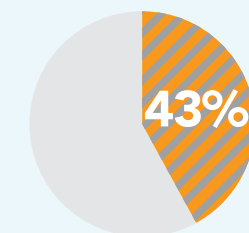
Yes, full reimbursement



Yes, partial reimbursement



No reimbursement provided



Don't know: 4%

The Canadian study was developed by Robert Half Finance & Accounting. It was conducted by an independent research firm and is based on more than 270 telephone interviews with CFOs from a random sample of Canadian companies with 20 or more employees. For the study to be statistically representative and ensure that companies from all segments are represented, the sample was stratified by industry and number of employees. The results were then weighted to reflect the proper proportion of employees within each industry. Responses do not total 100 per cent due to rounding.



“Many companies don’t necessarily see themselves in a **competitive** landscape for attracting and retaining talent.”

Gena Griffin, regional vice-president
at Robert Half Finance & Accounting

ASK FOR ALTERNATIVE ASSISTANCE

There are some companies that truly cannot afford to pay for their employees’ professional development but that doesn’t mean you can’t ask for assistance. Companies can make your learning easier without necessarily incurring an immediate cost.

For example, you might ask for paid time off to study or prepare for an exam, or to have access to company facilities for team-based student projects, even on company time.

CHANGE THE CORPORATE CULTURE

Just because reimbursement is not part of a company’s culture today doesn’t mean it can’t happen tomorrow. If enough employees — or the right employees — lobby for change, companies can transition their policies and practices, especially when employees make a case for reimbursement as aligning to corporate goals or vision statements.

You might also be able to agree on reimbursement based on better finances, such as sales or profitability, in the future. Tying a promise of compensation to individual or team numbers can be a powerful argument. Then there’s the last (and sometimes most difficult) argument to make: competitiveness.

Kathryn Bolt, president of Robert



As a CGA, you have the skills to help your employer see more than numbers. If reimbursement isn’t part of your corporate culture today, why not change your corporate culture?

Half Canada, says organizations that support professional development can have an edge in recruiting and retaining skilled staff, because they are demonstrating their dedication to helping employees in their career development. “Although individuals rarely accept a job or stay with an employer solely based on its education benefits, it will become more important for firms to offer such perks as the market strengthens.”

Indeed, the labour market has been strengthening in Canada, as opposed to the U.S., where, according to Robert Half, full reimbursement for the professional development of accountants fell from 29 per cent in 2006 to just five per cent in 2012. Gena Griffin acknowledges that PD

reimbursement may be one of the benefits that were cut during the recession and are lagging in their reinstatement during the current recovery in Canada.

“Many companies,” she says, “don’t necessarily see themselves in a competitive landscape for attracting and retaining talent.” But according to Griffin that is changing. “Companies should consider reimbursement as one of the benefits worth putting back on the table.”

In other words, if the economy continues to improve, your answer to “Who pays for your PD?” will be “my boss.”

CGAs RECEIVE QUEEN'S COMMEMORATIVE MEDAL

Nominate a CGA by December 31, 2012

Several CGAs have recently been announced as recipients of the Queen Elizabeth II Diamond Jubilee Medal, a commemorative medal that serves to honour significant contributions and achievements by Canadians, and was created in 2011 to mark the 60th anniversary of the accession to the throne of Queen Elizabeth II.

As of press time, we are aware of three certified general accountants who have been honoured as recipients of the medal: **Elizabeth Leggett, CGA;** **Norma McMillan, CGA;** and **Carl Zehr, FCGA.**

During the 2012 year of celebration, 60,000 Canadians will be awarded the medal. Members of the general public may recommend nominees for the medal, and nominations close on December 31, 2012.

Why not nominate a fellow CGA for the Queen Elizabeth II Diamond Jubilee Medal? For more information about the medal and nomination process, visit the website of the Governor General of Canada (www.gg.ca).

CGA SPEAKING ON HUMAN RIGHTS AT CIGI

Think Tank Hosts Behind Closed Doors in North Korea

Kyung Lee, CGA, the president of the Council for Human Rights in North Korea (Toronto), will be speaking at *Behind Closed Doors: The Human Rights Crisis in*

North Korea, to be held on September 20, 2012, at the Centre for International Governance Innovation (CIGI), an independent, non-partisan think tank on international governance, in Waterloo, Ontario. Lee is the principal of Kyung Lee & Co Certified General Accountants.

APPOINTMENTS & ELECTIONS

Dharma (D.P.) Jain, CGA, has been appointed vice-president, finance, of the Indo-Canada Chamber of Commerce (ICCC). Dharma previously held the position of director, affinity, on the ICCC's board.

Kerry Peacock, CGA, has been appointed to the board of directors of TD Ameritrade, as designated by the board's directors representing TD Bank, which she joined in 1981. Kerry will serve on the TD Ameritrade risk committee.

AWARDS & HONOURS

Charles Fisher, CGA, is the recipient of the July 2012 Volunteer of the Month Award from Sarnia Gives, a volunteer centre for Sarnia-Lambton, dedicated to helping community members learn about volunteer opportunities.

NEW POSITIONS

Chris Carmichael, CGA, has accepted the position of chief financial officer at Bison Gold Resources. Mr. Carmichael was the CFO of Bison Gold from 2007-11.

Greg Powell, CGA, has accepted the position of chief financial officer of Shear Diamonds, a Canadian-based company focused on diamond exploration and development in Canada's North.

PROMOTIONS

Kenneth (Ken) Dehart, CGA, to the position of county treasurer, Wellington County, where Ken previously held the positions of financial analyst and manager of financial services.

Zaldy Perez, CGA, to the position of director, financial services, of Landmark Group, a hospitality company based in Ancaster, Ontario.

PUBLICATIONS

Harvey Freedman, CGA, is the lead author of *Learning Sage Simply Accounting Premium 2012* (Nelson Education), a comprehensive introduction to the software using a modular approach. With more than 15 textbooks to his credit, Harvey is the author of numerous guides and textbooks related to accounting and accounting software.

WELCOME TO CGA ONTARIO

Evelyn Adu-Febiri, CGA

CGA British Columbia

Mike Bavaro, CGA

CGA Nova Scotia

Glenda Beja, CGA

CGA Alberta

Deborah Lynn Bussey, CGA

CGA Alberta

Kerri Bytynen, CGA

CGA Alberta

Shanelle Cambridge, CGA

CGA International

Dinh Quoc Do, CGA

CGA British Columbia

Ripanjeet Gill, CGA

CGA Alberta

Jiyiing Guo, CGA

CGA Saskatchewan

Garett Hazelwood, CGA

CGA Nova Scotia

Connie Henderson, CGA

CGA NWT/Nunavut

Sammil Hossain, CGA

CGA Alberta

Govindra Jairam, CGA

CGA Manitoba

Long Long, CGA

CGA International

Yan Lu, CGA

CGA International

Gilles Franck Mpega, CGA

CGA Quebec

Ravin Paltoo, CGA

CGA International

Anastasia Proulx, CGA

CGA Alberta

Lilyann Rourke, CGA

CGA Manitoba

Arun Kumar Sardana, CGA

CGA New Brunswick

Vidhya Sridharan, CGA

CGA Alberta

Jirina Sztetek, CGA

CGA British Columbia

Richard Taillefer, CGA

CGA Manitoba

Kevin Tomlinson, CGA

CGA Nova Scotia

Yi Zuo, CGA

CGA International

IN MEMORIAM

William (Bill) Allman, CGA

Robert Buschemeyer, CGA

Sheila Dean, CGA

Stuart Glover, CGA

Dinah Gryszczuk, CGA

Robert Kril, CGA

Eileen Lemmon, CGA

James McCarthy, CGA

George Neale, CGA

Alan Ward, CGA

Gladys Wilson, CGA

THE BOTTOM LINE

Life is sweet for Greg Huckle, CGA and Adriana Lazar, CGA, at PepsiCo



Greg Huckle, CGA

Finance Director, Western Canada, PepsiCo

I started at PepsiCo five years ago. I heard about the opportunity through a friend, so I did some research on the company. Everything I found sounded enticing. I kept reading things like “PepsiCo is one of the top organizations in the world for leadership development,” and thought, “that sounds like a place where I want to work.”

I got the word in May 2012 of my promotion to area finance director for Western Canada. With the new position came a new home, so PepsiCo helped me and my family move. Now I’m in Calgary, Alberta.

It’s been an exciting move. This role has much more breadth. One day I’m talking human resources, the next day project management.

PepsiCo is the first organization I’ve worked for where being exceptional is average. Being surrounded by exceptional people pushes you to work harder.

We are one of the world’s largest food and beverage manufacturers. So you can imagine the scale of the projects you get into working here.

My CGA designation gave me something to build on. It gave my employer confidence that I had the technical expertise and professionalism for the job.

PepsiCo markets over 200 brands. At breakfast time, my favourite PepsiCo product is Tropicana Orange Juice and a bowl of Quaker Oatmeal. That has been my morning routine for years. For a snack, I love nachos. I don’t know why — my stomach just loves them.

My bottom line is leadership. As a profession, we are moving away from accounting and towards strategic financial leadership. It’s not enough to know the numbers; you have to understand how to apply them to make the right business decisions. **CGA**



Adriana Lazar, CGA

Division Demand Planning Manager, PepsiCo

I’ve been with PepsiCo for about seven years. Starting out as a financial analyst, my current role is demand planning manager, focused on supply chain management and product innovation.

Moving to Canada from Romania, I had experience in finance and was almost finished the ACCA program. When I got here, I enrolled in the CGA program right away. Within the first month I found my first job in Canada and four years later was recruited by PepsiCo.

Everyone at PepsiCo is focused on delivering results. The fact that I’m entrusted by the organization to drive change is very powerful and something I’m proud of.

I was recently involved in the launch of a new product called Twistos. The product launch was great and it’s very successful in the market. I enjoy watching new products grow. It’s really exciting walking into a grocery store and seeing the products right in front of you.

The CGA designation helped me find a job in finance shortly after moving to Canada. It provided me with solid knowledge and resources. It provided my employer with assurance that I had the technical expertise and ethical standards necessary for my role.

My favourite PepsiCo product is Tostitos Multigrain. I love it with salsa dip. My kids would say the Rold Gold Chocolate Dipped Pretzels.

My bottom line is a combination of my CGA designation and my work experience. Achieving the CGA designation was one of the most important steps in my career. But equally important was grabbing different opportunities as they presented themselves. Challenging yourself to try something different can be very rewarding. **CGA**

– Jacquelin Corrado, CGA Ontario

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November 8, 9 & 10, 2012
Westin Harbour Castle Hotel and Convention Centre, Toronto
conference.cga-ontario.org

2012 ANNUAL CONFERENCE

Admission to Membership & Awards Ceremony

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