

Career Insider *Accounting*

YOUR ESSENTIAL GUIDE TO THE ACCOUNTING PROFESSION

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727 Dufferin St., Toronto, ON M6K 2B6
Tel.: 416-534-9572
wseto@careerinsider.ca

PUBLISHER Wallie Seto

ASSOCIATE PUBLISHER Patrick Petersen
NEW MEDIA

EDITOR Richard Terry

ASSOCIATE EDITORS Susan Oreskovic
Peter Sang
Judy Simutis

STAFF WRITER J.K. Radomski

ART DIRECTOR Mark Tzerelshtein

PHOTO EDITOR Ruslan Sarkisian

ILLUSTRATOR Andrew Prentice

PRODUCTION MANAGER Joe Spilak

MAKE-UP ARTIST Maggie Ng

CONTRIBUTORS Joan McKenna
Laura Dufresne
Gary Spraakmann
Vincent Chan
Wei Yang Li
Stephen Bragoli
Walter Tom
Alex Que
Michael Wu
Jennifer Woo
Soo Ling Lee

ADVISORY BOARD Dominik Loncar
Ben Lo
Franklin Koo
Gary Garland
Trevor McAlpine
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Diana Spagnuolo
Tony Chan
Moury Paul
Honehr Jahangir

SPECIAL THANKS TO:

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Velasco, Pu Chi, Carol Tom, Carol Kidd, Nandlall
Ramrup, Ruth Lyall, Julya Shore, Barbara Williams,
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Lynne Murchie, Debbie Maitre, Karen Conway, Sid
Que, Chandler Tzerelshtein, Michael Gouveia, Alisha
Todd, Raymond Leduc, Genie Lam, Samantha Ma,
Olivia Lee, Pierre Orlando Perrault, Susan Paterson
and Padmini Saravanabavan.

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editor's DESK

The economy is in a slump. Layoffs are common. Money and jobs are scarce. While a financial crisis can send some people into a panic, others face it head on and use it as just another reason to push themselves further.

Back in the early 1980s, during a similar recession, a young accounting student who graduated from Mississippi State University decided to increase his value on the job market by going back to school. While John Ray was already working for a small accounting firm at the time, he figured his accounting and tax background combined with a law degree might open some new doors as a tax lawyer. A few years later, he was practicing both criminal and civil law.

Eager to please the partners at his law firm, John Ray would show up at the office at 5 a.m., regardless if there was work to do or not. On slow days, when he wasn't preparing or filing legal briefs, John Ray decided to challenge himself further and started writing a novel about the cases that affected him the most. Unfortunately, that novel was rejected by dozens of publishers. But John Ray became a very successful lawyer and still practices today.

John Ray didn't quit. He persevered. And that's what you have to do during these tough economic times.

This issue of Career Insider *Accounting* looks at the reality that faces graduating students and those still in school. While the economy has made things grim, there is a silver lining.

Many employers are still looking for raw talent, and we'll tell you who's **Still Hiring** in our cover story. We'll also tell you what you need to do to stay **Ahead of the Pack**, so you'll have an edge when entering the job market and meeting recruiters for the very first time.

This issue also profiles six accounting professionals who have taken charge of their careers, faced challenges along the way, and attained new heights by persevering and going their own way.

We also talk to forensic accountant Craig Hannaford who has worked for the RCMP, and now runs the private investigations firm of Hannaford Partners. He discusses his work with the Mounties, what it takes to become a forensic accountant, and how the work he does helps keep the public safe from scams and fraud artists.

As usual, you will also find our very comprehensive guide to the accounting profession in our back pages. This handy directory will provide you with the contact information you need to reach a number of associations, potential employers, universities and colleges, and accounting clubs, too.

We also invite you to join us as we transition to a new portal-style website — www.careerinsiderbusiness.ca — that will feature the latest news from campuses across Canada, articles and interviews, discussion forums, and information from our sister publication Career Insider *Finance*. And if you happen to be reading the PDF version of this magazine online and would like a hard copy, please visit your nearest career centre or accounting club.

While the content of this magazine is a great introduction to this highly valued profession, make sure to attend the many information sessions offered by your local CGA or CMA associations. You can also meet many potential employers who are still hiring and who will visit your school throughout the year, including recruiters from Deloitte, Ernst & Young, KPMG, and PricewaterhouseCoopers.

And if you would like to compare your accounting skills to those of students from other schools, the University of Ottawa Accounting Club will be hosting its annual accounting competition on October 16th and October 17th, 2009.

And if you're an executive of a student club and have an event you would like us to help you promote, send us an email and we will be more than happy to post it on our website.

Finally, we would like to send a heartfelt thank you to all our new and returning sponsors. This magazine would not be possible without you.

Enjoy.

Richard Terry

*P.S. While John Ray's first novel took three years to write, and was initially rejected, it was eventually bought by Wynwood Press and published under the name **A Time To Kill**. His next novel, **The Firm**, was a top ten bestseller in 1991. Onetime accountant, John Ray Grisbam, has since penned 22 novels and sold more than 250-million books worldwide, while still finding the time to practice law every few years.*

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CGA Ontario Quickens The PACE

The Certified General Accountants of Ontario has accelerated the process for students wishing to earn this professional accounting designation. Direct entry into their program of professional studies at the Professional Applications and Competency Evaluations (PACE) level is available to Ontario university students who hold qualifying bachelor degrees and who have completed specific elective courses.

Qualified graduating students who enter at the PACE level need only to complete two courses — Professional Practice and Strategic Financial — that are conducted online over the course of 10 weeks, and pass four national exams to earn their CGA designation. The program offers 14 different career specialties from which to choose, spanning every industry including corporate enterprises of all sizes, information technology, government positions and the not-for-profit sector.

PACE candidates should also be working in a full-time position that meets the program's experience requirements while completing their CGA course work. Candidates must be employed in an accounting, auditing or financial management position where they can apply the knowledge they learned in school.

For more information about the CGA designation and the program of studies, visit cga-ontario.org or cga-yourcareer.org, or call 1-800-668-1454.

Become a CGA Fan and Win an iPod Touch

CGA Canada and its provincial and territorial partners have launched a fan page on Facebook. To celebrate, they're giving you a chance to win one of two iPod Touch portable media players. You have until October 6th to enter this contest by either becoming a fan on Facebook (<http://www.facebook.com/cga>), or completing a registration form on their website (<http://www.cga-more.org/>).

CMA Ontario hosts Connections09 Career Fair

The Certified Management Accountants of Ontario is hosting Connections09, its 18th annual career and networking fair on Monday, September 28th. The event takes place from 1:00 p.m. until 6:00 p.m. at the Metro Toronto Convention Centre.

This is a great opportunity for students to meet and network with top employers such as General Mills, Manulife Financial, Kraft Canada, BMO Financial Group and the Treasury Board of Canada Secretariat.

This fair is open to CMA student members only. Students interested in attending this event, or joining this association, can become an associate member for \$35.70 annually. Membership benefits include on-going access to CMA Ontario's student employment program, the annual CMA Case Competition (for a chance to win \$5,000), Management magazine, student e-newsletters, personalized business cards, the member services centre and much more.

Visit their web site at www.cma-ontario.org/connections for more details and to sign-up for CMA associate student membership.

CMA Ontario Boosts On-Campus Presence

Most Ontario universities now have a student ambassador to help promote the CMA designation. These student ambassadors are available to answer your questions about the designation and help you network with experienced CMAs.

To find out who is the CMA student ambassador at your school and to learn how you can be an ambassador yourself, visit www.cma-ontario.org/studentambassador.

New Additions to CMA Ontario Team

CMA Ontario has hired Alex Copleston and Matthew Martynuik as marketing information officers. They will be helping the various regional directors who act as on-campus representatives for CMA Ontario.

Copleston will be responsible for the CMA Student Ambassador Program and will help organize the CMA Case Competition in January 2010 when teams will compete to win the CMA Ontario Cup and \$5,000.

Martynuik will be promoting the CMA designation at Ontario colleges. He rejoins the CMA Ontario staff after going back to school to earn a Bachelor of Education at the University of Western Ontario. Martynuik was previously the secondary school program coordinator at CMA Ontario.

Also joining CMA Ontario is Mike Hagan. Hagan joined the organization earlier this year as director of sales, and leads the team of marketing information officers and regional directors.

Union Gas Becomes Approved CA Training Ground

Aspiring chartered accountants in southern Ontario now have another employer to send their resumé. The Institute of Chartered Accountants of Ontario recently approved Union Gas to hire up to a dozen students to work at the Chatham-based company. The company will train students who want to become chartered accountants but prefer to start their career in industry. The move by the Canadian Institute of Chartered Accountants (CICA) to expand CA training grounds took effect in 2007 as an effort to attract more students to the designation. Students who hope to earn their CA designation at Union Gas will still have to pass the UFE.

No Limits Conference on November 12th

The Institute of Chartered Accountants of Ontario is hosting its next No Limits conference on Thursday, November 12th. The event will take place in the Desmarais Building at the University of Ottawa. The conference is for Ottawa-area high school students interested in a career in the business world. The cost is \$10 per student. Registration deadline is Friday, October 16th. **CIA**

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HIRING STILL



Illustration: ©Stockphoto.com/Jaeeho78

By J.K. Radomski

Many economists are calling it the deepest global downturn since the Great Depression. Jobs are scarcer and tens of thousands of Canadians are losing their jobs every month. Some students were having a hard time finding work this past summer as the jobs they normally filled were taken by the unemployed trying to make ends meet.

Meanwhile, employers that have traditionally hired graduating accounting students have not been immune. They are adjusting to its effects by keeping only the best and brightest and finding other ways of cutting costs.

But their cuts are ensuring that new entry-level positions are still available. Most employers are maintaining their hiring targets for 2010, and the numbers are similar to those in previous years.

Accounting firms say business has been constant in their audit practice and their transaction and advisory services — that deal with corporate restructuring — are in demand.

In fact, accounting firms are looking beyond today's economic slump and thinking about the needs they will have five years from now when the economy should have recovered, and when leadership roles will have to be filled.

“Planning ahead is always challenging because you want to make sure you have the right number of employees,” says Tara Winslow, campus recruiting lead for Deloitte. “Fortunately, the audit and tax practice is very predictable, and haven’t really seen any dips relative to the numbers we’ve hired in previous years. We’re hiring the same number of people this year as we did the year before. Graduating students are a key part of our workforce. They are the people who will become partners ten years down the road. We will never stop recruiting on campus. It is how we build and retain our workforce.”

And with Canadian GAAP making way for IFRS, and the U.S. most likely to follow suit,

young staff accountants with this knowledge will be quite busy in the years to come.

“Students who are learning the new IFRS requirements at university are very fortunate relative to accountants who have to pick it up on a piecemeal basis,” says Len Brooks, executive director of the Clarkson Centre for Business Ethics at the Rotman School of Management, and director of the Master of Management & Professional Accounting program at the University of Toronto. “Learning IFRS fresh rather than having to put aside long years of practicing old-fashioned GAAP gives students an advantage. Our most recent graduates are better prepared than ever before, and are regarded by employers as offering lower risk and higher reward than experienced accountants who may be looking for work.”

Meanwhile, some business sectors are also surviving in this economy. People are staying home and cooking more comfort foods, so club stores, grocery chains, and food and beverage companies are prospering.

“Our hiring is based on our business needs and we’re doing well in this economy,” says Lori Pitre, human resources manager, recruitment for Kraft Canada. “Student recruitment is a key strategy for us because it helps build our talent pipeline. We’re still moving forward with our internship programs and plan to connect with students on campus.”

Canadian banks have also fared relatively well in this recession due to Canada’s more stringent regulations. They helped prevent the near financial meltdown that took place in the U.S.

As such, banks like the Bank of Montreal are also hiring, and filling positions in their capital markets sector and their commercial business arm.

“We are always interested in people who are studying business and accounting, and who hope to take the skills they have learned in school and apply them to the banking world,” says Karen Hartley, senior vice president of recruitment and intake for the Bank of Montreal. “There are a lot of opportunities within our bank because we promote people up through

the ranks, even if they start off as a customer service rep.”

There are also many jobs available in the civil service. Public Works and Government Services Canada (PWGSC) will also be active on campuses this fall. They attend career fairs as part of their recruitment activities that help maintain their staff levels as Baby Boomers approach retirement age. Roughly a quarter of their staff will be eligible to retire over the next five years.

“Our departmental managers also hold information sessions on specific career opportunities within PWGSC, and the public service as a whole,” says Diane Lorenzato, assistant deputy minister, human resources branch for PWGSC. “We’re always looking for individuals from varied

“Graduating students are a key part of our workforce. We’re hiring the same number of people this year as we did the year before.”

—Tara Winslow
**Campus Recruiting Lead
Deloitte**

backgrounds to fill positions such as financial officers, computer analysts, engineers, program officers, and compensation advisors.”

The PWGSC is also continuing its popular Financial Officer Recruitment and Development (FORD) program. It recruits entry-level candidates who are earning a professional accounting designation and trains them over the course of two years. This training leads to jobs within the Office of the Comptroller General that helps the federal government meet its financial commitments through accounting, financial

WHO'S HIRING FOR 2010

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65 summer internships

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100 co-op positions

Canada

Public Works and
Government Services Canada

200 full-time positions

planning and analysis, and departmental audits.

Maintaining staffing levels is also why many organizations have not cut back on their summer jobs and internships, as their recruiting efforts must continue despite the economy.

As such, the current economic climate has not stopped the many on-campus recruitment events that take place every fall, and even some large-scale events and conferences.

This past summer, Ernst & Young held their fourth annual summer leadership program.

“Our leadership conference is a two-day event where we bring potential candidates into our offices, have them meet every level of employee from our different practices, introduce them to our partners, and hold workshops,” says Leigh Carter, campus recruiting leader for Ernst & Young. “We also sent 140 of our summer interns to Orlando, Florida for a four-day conference this summer as part of

an international leadership conference. These are activities that have always taken place and are continuing to take place even during this economy.”

Mentoring and training programs have also been unaffected, as these have been traditionally important to firms, as they help ensure their staff is properly trained.

Meanwhile, some parts of the country are doing better than others. Calgary is doing relatively well despite the recession and it continues to be the focal point of Canada’s oil industry.

“Imperial Oil is initiating a major new oil sands project called Kearl and supporting Hebron – another new, east coast project. Our need for people during this economic downturn is related to these projects,” says Meghan McCormick, recruitment manager for Imperial Oil. “We take a long-term view when assessing and planning our business opportunities. Our approach to recruitment is no different. We believe the continuous renewal of our

workforce is essential to our long-term success.”

Graduates who are willing to travel are finding even more opportunities available to them. Some students whose resumés show a propensity for adventure — they have relocated for work, gone to a school far away from home, or are passionate about traveling — are also being courted with offers to work further afield.

“We value flexibility in our associates, and are always looking for young people who are open-minded and willing to try new things to develop their skills. This could mean moving to another office in another city, or moving from one part of the firm to another,” says Christine Gillespie, director of human resources for Price-waterhouseCoopers.

With a variety of jobs out there, it’s now up to you to shine and impress the employers who are hiring. Our next feature story will show you how to do just that. **CIA**

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Ahead of the **PACK**

By J.K. Radomski

You've always dreamed about taking the accounting world by storm and believed your confidence and grades would be enough to take you there. But the economy is in a slump and that creates a whole new reality.

While jobs are still available, you're not just competing against your classmates for these coveted spots, but against experienced accountants who have been downsized and hungry for work. But fear not. There are many things you can do starting today that will get you noticed and help you get ahead of the pack.

START EARLY

It's never too early to start thinking about your future career as an accountant, even if you've just finished high school.

"You should attend the fall recruiting events at your school even if you're only a first year-student because they give you a chance to network with the recruiters who are always scouting for talent," says Saima Kazi, a recent graduate of York University's Schulich School of Business who now works as a financial analyst at Kraft Canada. "While you certainly won't be offered a job when you're still in your first year, the recruiters who come back year after year will take notice of you and your interest, and there's a very good chance they will offer you an interview for a summer job."

Most recruiting events and career fairs happen in the fall, so you should

also be on the look out for smaller events that take place in the winter semester and the summer. These tend to be less crowded, and often allow you to have more one-on-one face time with recruiters and potential employers.

DO YOUR RESEARCH

While things are definitely more competitive these days, you should still focus your efforts on the three or four places where you would like to work.

Finding a full-time job is hard work, and you don't want to dilute your efforts by spending valuable time contacting too many employers when you could be targeting the ones where you can really see yourself launching your career.

Doing so will require you do some research to learn as much as you can about the many employers that are hiring accountants. Specifically, you will want to explore: an organization's corporate culture; the industry sectors you might be working in; whether a company offers any support when it comes to you pursuing a designation; and the kinds of benefits they offer.

Employers can quickly tell the difference between students who are keen and interested in joining their organization, and those who are just looking for a job. They want to make sure the students they hire will fit into their corporate environment and tend to hire the most enthusiastic of the bunch.



Illustration: @Stockphoto.com/MHJ

“On the surface, a lot of firms look the same, but there are definitely things that distinguish them from each other, so you will want to do your research,” says Cordie Wilson, GTA campus recruitment coordinator for PricewaterhouseCoopers. “Students should get to know the firms and figure out what they like specifically about each one of them. When students tell me that we’re their top choice, and give me specific reasons why, it really makes them stand out. We want to hire the people who know why they want to be here.”

COMMUNICATION IS KEY

Your resumé defines your experiences and who you are, and gives employers a chance to know something about you before actually meeting you. So make sure you’ve put some thought into properly preparing your resumé before you use it to apply for a job.

A resumé should include your education, your work experience, and any relevant extra-curricular activities you may have. It also has to be absolutely perfect. It should be proofed again and again for typos. You don’t want to give an employer the impression that you do not pay attention to details.

“A lot of career centres have excellent resources that teach students what makes a good resumé and cover letter. But the key is to include anything that is relevant to the accounting profession, such as any accounting experience, or experience working in a corporate environment,” says Will Christensen, a campus recruitment manager for Deloitte in Calgary. “A good resumé should also include when you expect to graduate and your current GPA. I always tell students to include their GPA because it is a quick indication of their potential, but it is just one of the things we look at.”

You should always make sure that your resumé is up to date, and always bring a few copies with you when attending a recruiting event. You never know if a potential employer will ask to see it.

Also, make sure you include a cover letter when an employer asks you to send them your resumé.

While a cover letter should explain

“There’s no need to be shy. Most recruiters are extremely approachable and easy to talk to.”

– Richard Stuart
Staff Accountant
Ernst & Young

why you are sending your resumé and the job you are applying for, highlights your background and work experience, and states exactly what you’re sending them – your resumé, transcript, a letter of recommendation – it should be addressed to a specific person and tailored to the employer you are sending it to.

“Employers like to hear from potential employees that share common interests. In my case, it was a fondness for technology,” says Mark Chesterman, a financial analyst for Research in Motion and recent graduate from the University of Western Ontario. “They don’t want to see a standardized, generic resumé or cover letter. So show them that you’ve done your research, and focus on any common goals you can think of when writing your cover letter.”

You should also consider printing business cards that you can hand out during networking events, career fairs, and recruiting sessions. Aside from being a great networking tool and giving recruiters something else to remember you by, having a business card suggests that you understand the basics of networking and professional corporate behaviour.

A good business card should include your name, phone number and email address.

While a stack of 500 cards will only cost you between \$30 and \$50 at your local office supply store, you can also find some affordable deals online. However, investing in a high quality and memorable business card is an investment in your career.

You should also be up to date on current events and trends within the accounting profession, as this shows potential employers that you are an informed individual, and may even give you an anecdote or two to use as an icebreaker.

ATTITUDE IS EVERYTHING

If you’ve never attended a recruiting event before, you might want to talk to students who have already met recruiters at past events so you know what to expect.

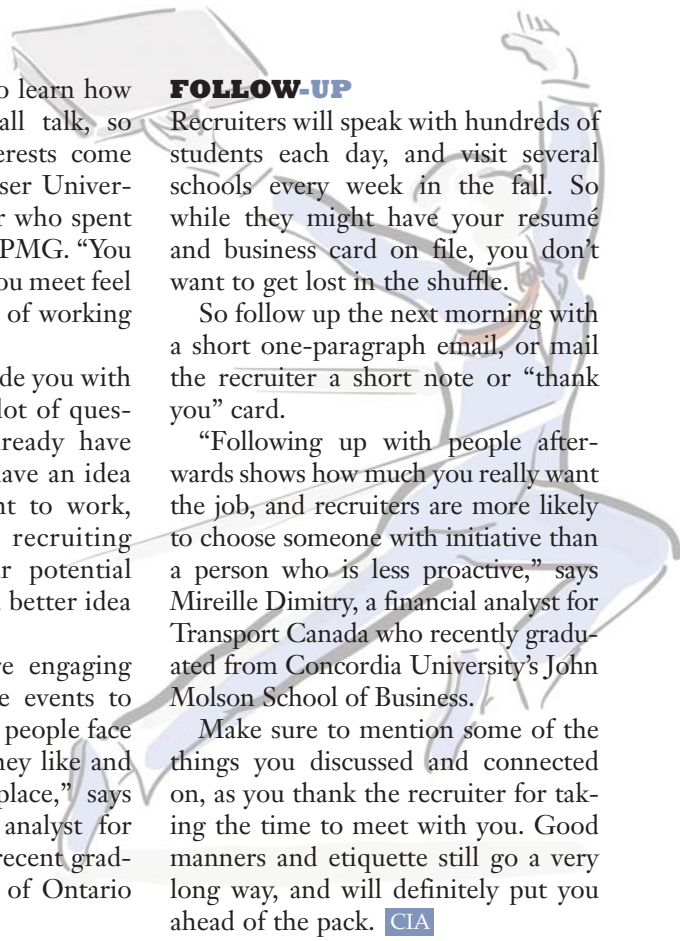
Then, visualize yourself there and think about what you will do, how you will act, who you will approach, and what you will say.

“There’s no need to be shy. Most recruiters are extremely approachable and easy to talk to,” says Richard Stuart, who recently graduated from the University of British Columbia’s Diploma in Accounting Program and now works as a staff accountant at Ernst & Young. “You should ask someone to play the part of the recruiter so you can practice asking and answering questions. This will make your conversations flow more naturally.”

When going to an event, make sure to dress professionally and wear what you would wear to a job interview, as most recruiting events are really informal job interviews. Make sure to talk to everyone in attendance regardless of their rank within their organization, and hand out your business cards to everyone you meet.

You should also note the name of whom you are talking to, as anyone you connect with can become a valuable ally later on.

“If you feel you’re getting along well with a staff member that’s there, don’t feel the need to rush the conversation to talk to someone else,” says Nick Kaplan, a student at the University of Toronto’s Master of



Management and Professional Accounting program who has completed a co-op term with KPMG. “Recruiting coordinators typically ask for input from all staff at these events. Know who you talked to because you might want to drop their name when you contact the lead recruiter in the future.”

You will also want to make sure that you listen actively and attentively to everyone who is speaking with you, that you never interrupt someone when they are talking, that you always make eye contact with the person speaking, and that you comment on what they’ve said to show them that you’ve been listening.

You should also feel free to speak about your accomplishments with a sense of pride, and project confidence while doing so, but you have to be careful to not come across as too eager.

“While it is important to be professional, you should also try to connect with a recruiter or interviewer on a

personal level. You have to learn how to make appropriate small talk, so your personality and interests come through,” says Simon Fraser University student James Proctor who spent his summer interning at KPMG. “You want to make the people you meet feel comfortable with the idea of working with you each day.”

These events also provide you with the opportunity to ask a lot of questions. While you will already have done your research and have an idea of where you might want to work, you should use these recruiting events to interview your potential employer so you can get a better idea about them.

“Ask questions that are engaging and intelligent. Use these events to learn about the challenges people face in their roles, and what they like and dislike about their workplace,” says Chris Firka, a financial analyst for Manulife Financial and a recent graduate from the University of Ontario Institute of Technology.

FOLLOW-UP

Recruiters will speak with hundreds of students each day, and visit several schools every week in the fall. So while they might have your resume and business card on file, you don’t want to get lost in the shuffle.

So follow up the next morning with a short one-paragraph email, or mail the recruiter a short note or “thank you” card.

“Following up with people afterwards shows how much you really want the job, and recruiters are more likely to choose someone with initiative than a person who is less proactive,” says Mireille Dimitry, a financial analyst for Transport Canada who recently graduated from Concordia University’s John Molson School of Business.

Make sure to mention some of the things you discussed and connected on, as you thank the recruiter for taking the time to meet with you. Good manners and etiquette still go a very long way, and will definitely put you ahead of the pack. [CIA](#)

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Craig Hannaford's expertise in forensic accounting and computer sciences made him a top cop within the RCMP's commercial and computer crimes sections where he worked for over 24 years. Today, he heads up the private investigations firm of Hannaford Partners that helps companies uncover and prevent financial crimes. He recently spoke with Career Insider Accounting about his work with the RCMP, some of the cases he has worked on, the importance of an accounting designation, what it takes to become a forensic accountant, and how he informs the public about scams on Fraud Squad TV.

You spent just over 24 years with the RCMP before starting your own investigations company that specializes in forensic accounting and financial crime prevention training. What did you do in the RCMP?

After I graduated from the RCMP Academy in Regina, I worked at a number of police detachments in Manitoba as a constable. I eventually got transferred to the commercial crimes section in Winnipeg.

I had always wanted to work in the commercial crime section because I thought it would be interesting to unravel the crimes some business people committed, but I also realized that I would need an accounting designation to do so. That's why I started to earn my CGA designation while I was still a police officer in Manitoba. It really opened the door to that part of my career.

FRAUD BUSTER

By Wallie Seto | Photography by Ruslan Sarkisian

TOP COP

Craig Hannaford was born and raised in Montreal, where he also attended Lower Canada College (a private high school with such notable alumni as Gordon Nixon, president and CEO of the Royal Bank of Canada).

He graduated from the University of Western Ontario in 1980, where he earned a Bachelors of Arts degree in computer science.

He joined the Royal Canadian Mounted Police (RCMP) shortly after graduation. He spent the next ten years as a constable in Winnipeg working for a number of police detachments, as well as the commercial crimes section, where he conducted complex investigations into investment frauds.

In 1990, he was promoted to corporal and was transferred to Ottawa where he was assigned to computer crimes and helped establish the RCMP'S computer crime forensic lab. He earned his CGA designation during this time.

A few years later, Hannaford took an 18-month leave of absence to develop his forensic accounting skills with a boutique forensic accounting firm in Toronto. He returned to the Mounties and their commercial crimes section after that, where he investigated major frauds. He was promoted to inspector and headed up the nascent Integrated Market Enforcement Team for the Greater Toronto Area, which is responsible for the investigation of major capital market fraud.

He retired from the RCMP in 2007 and formed Hannaford Partners, a private investigations agency that investigates securities market crimes, bankruptcy offences, commercial frauds, and computer crime.

How did the CGA designation help you with your career?

My CGA designation absolutely helped me with my career, and even after leaving the RCMP it continues to tell people you're an accounting professional and that you've had some training. It gives you some instant credibility. You still have to prove yourself, but it differentiates yourself from someone who doesn't have that background.

You also have a background in computer science. How did this help you in your career path?

I was promoted to corporal and joined the RCMP's computer investigative support division in Ottawa, where we looked for evidence in the computers that were seized during investigations.

This was a great opportunity because I was one of the first investigators assigned to computer forensics at around the time when personal computers were just starting to become commonplace, and the biggest hard drives were no larger than 20 or 40 megabytes. We would spend our days looking for deleted files or file fragments, or breaking passwords to view personal agendas.

I worked in this division for about three or four years, then took a leave of absence to work with a forensic accounting firm in Toronto. A year or so later, I returned to the RCMP and joined their commercial crime section in Toronto.

What types of investigations did you work on when you returned to the commercial crimes section?

I worked on investigations such as the Alan Eagleson case (a onetime lawyer, politician and hockey agent who was charged with eight counts of fraud and theft in Canada, and charged with 34 counts of racketeering, obstruction of justice, embezzlement and fraud in the United States).

I was eventually promoted and transferred to the Toronto West Commercial Crime Section where I became an inspector, and worked on

a number of commercial fraud cases. I was assigned to the Walkerton Inquiry, and was later in charge of the Integrated Market Enforcement Team for the Greater Toronto Area that investigates major capital market fraud before I retired.

What did you get out of this part of your career path?

It was always a challenge because I always found myself working in brand new units that were just starting from scratch, where we had to find our own procedures and protocols.

What I really enjoyed was that there was something completely new happening every day, mainly because of the new technologies that were becoming part of the landscape.

Why did you retire from the RCMP? Was there a particular reason?

There were many reasons. I was eligible for my pension, and while I really liked working for the RCMP, I wanted to try some different things and started my own investigations company.

What does Hannaford Partners do?

My firm is hired by lawyers and corporations that need to conduct internal investigations that involve fraud and embezzlement. We also do some consulting work, and we train employees to be more aware of fraud.

How do these investigations differ from the ones you conducted with the RCMP?

A mid-size fraud investigation that's not terribly complicated can take about a year from where the report comes in to where charges are laid. Those that are more complex can take two to three years.

The investigations I do now are a lot quicker. You don't need search warrants, because the companies that hire you are eager to give you all the information you need. We can typically wrap up an investigation in a matter of months.

While the RCMP has a lot of power, it's sometimes difficult to ex-

FORENSIC ACCOUNTING

Forensic accounting combines accounting principles with investigative techniques. It uncovers and proves fraud and theft, determines the damages that are owed in a breach of contract, and studies the income and assets of a married couple facing divorce to properly calculate support payments.

This accounting specialty has become a hot job over the last decade, and has been thrust into the limelight following the Enron and Worldcom scandals. However, its origins can be traced back to Canada where an accountant was first asked to provide expert testimony at a bankruptcy hearing in 1817. Just over a hundred years later, the U.S. Internal Revenue Service (IRS) and FBI turned to accountants to sift through thousands of financial documents to help build a tax-evasion case against mobster Al Capone.

Forensic accounting continued to take root in Canada in 1975 when the accounting firm of Kroll Lindquist Avey (now Navigant Consulting) first offered their services as financial investigators.

One of the firm's partners, Bob Lindquist, who rose to fame for investigating Swiss banks for holding funds from Holocaust victims, coined the term. The firm also investigated Brian Molony, an assistant bank manager and compulsive gambler who stole \$10.2-million from a bank to fund his gambling habit; the story was turned into a movie called "Owning Mahowny".

Forensic accountants are typically called in to investigate financial records after money has gone missing. But many are also called upon to help design fraud prevention controls, and conduct due diligence to uncover possible improprieties before they happen. Today, forensic accountants also participate in litigation consulting, business valuation and corporate restructuring.

ecute their powers because warrants need to be issued. When you are working on a private investigation, you have less to worry about provided you always act legally and ethically while building your case.

Once you discover there is in fact a problem, does your work end there? Do you do anything to help business owners or your clients take things to the next level?

It always depends on what the client wants. Often times, they want to try and recover their assets, so that's when the lawyers are brought in.

Where is the easiest place to find irregularities?

I think you have to look at the discretionary areas: those areas in the accounting records that leave a lot up to the discretion of management. These include things such as allowances for reserves, write-offs, bad accounts, and inventory. Sometimes reserves might be manipulated to make a company seem profitable when it isn't.

What kind of person commits fraud?

There are different types of people. Some people are just greedy and want to get rich quick, while some are needy and maybe even desperate. They have a sick child and they need to get some money. Some people might just see an opportunity, and figure they won't get caught.

Where do you think fraud is headed? We've all heard of Bernie Madoff and Ponzi schemes, or multi-level pyramid marketing schemes, but does technology create other crimes?

I think fraud is always going to continue, and I think it will increase. The reason is that at the pace technology and communications are developing, electronic

money transfers are becoming easier and easier.

What's the best way to prevent this kind of fraud?

Education is the best way, and the very simple rule I tell people is to never send money to people you don't know. If you haven't met them, you don't know them, haven't sat in their office, don't send them money. And whatever you do, never send money to someone you don't know using a wire transfer service like Western Union. Legitimate businesses don't work that way.

Is forensic accounting a growth sector within accounting?

I think forensic accounting and fraud examination are both growth sectors. But these areas flow with the economy. I feel we are going to see a lot of fraud over the next year or so because of the current economy.

This creates a need for more regulations and more auditors. Internal audit departments will expand, and there will be more work for people like me who do this kind of stuff on a contractual basis.

It's definitely an interesting area, and you can work in this field without having a police background.

What does it take to become a forensic accountant?

My accounting training is absolutely indispensable, and as a fraud investigator, you absolutely have to know how financial statements work, where to look, and where people can fix the books.

I would also tell people who are interested in that area to work for internal auditors, maybe do some bank auditing, and follow up this with an additional professional designation on top of their accounting designation, such as a certified fraud examiner.



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What kind of mindset does it take to detect fraud, or work in this field?

You should not take things for granted. You can accept someone's explanation, but you have to verify it, and look at all the documentation. You have to have a bit of a suspicious mind and have an inquisitive mind. That's what an investigator is.

What courses should students take to help better prepare themselves for a career in forensic accounting?

Start off with some basic accounting courses, and also study business analysis. You will also want to learn how businesses work and how they are organized. You should also have excellent communication skills because you have to talk and listen to people, so really hone those interviewing skills.

Communication skills are a very big part of this job. You have to have good communication skills if you're going to question the credibility of a company's president, or go in front of

the board of directors and tell them what you think has gone wrong.

Does your firm hire new people?

For my forensic accounting work, I sometimes do, and I also have people on contract. I don't want to grow like a big firm, because that creates all sorts of other administrative issues, but if I need additional people, I build a team to work on a specific project and we go our separate ways once it's done.

You're also behind Fraud Squad TV. Tell me a little about that venture.

I'm a partner in "Fraud Squad TV" with Daniel D'Or, a television and movie producer. The show aims to educate the average person about the types of fraud that are out there, so they don't fall victim to it.

The old Nigerian email scam always takes some people in, and there are also a bunch of advance-fee loan frauds where people who are desperate for a loan pay three to four hundred

dollars up front thinking this will get them a loan, but it usually doesn't.

The show airs on Viva, Court TV Canada, and on the CBC's documentary channel. It has also started to air in the United States.

The show's website (fraudcast.ca) also lets you choose the city closest to where you live and gives you a one-to-two minute news report on the fraud risks in your local community. These are updated every week.

What is the best advice you can give to students reading this interview?

I think I chose a somewhat unconventional career path, but it was always what I wanted to do, and I have enjoyed virtually every moment of it.

You have to follow your heart and follow your dreams. I know a lot of people who follow their head, and they're unhappy about the decisions they've made. They believe they want a career where they can make a lot of money, but you have to be happy in life, too. Money isn't everything. **CIA**

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YOU CAN GO YOUR OWN WAY

Edited by **J.K. Radomski**
Photos by **Ruslan Sarkisian**

While some accountants dream about attaining new heights, others are actively taking charge of their careers and embracing new challenges every day. These six accounting professionals have done just that and have turned their first jobs out of school into prosperous careers. Here you'll meet a tax manager, a campus recruiter, a business owner, a manager and senior manager, and a partner of a national firm who discuss their early starts, their daily challenges, and the steps they've taken to go their own way.

KRISTA MOONEY

CA - Manager
PricewaterhouseCoopers

MY JOURNEY

I went to Queen's University in Kingston after visiting and discovering its tight-knit community. The academic experience was extremely rewarding — not only did I meet fantastic people who have since become close friends, but I also had the opportunity to take part in a six-month exchange to Belgium in my third year studying commerce.

It was during this time that I decided to pursue accounting. I loved working with numbers, but found myself debating between a career in finance or accounting. After talking to a number of people who told me about the many opportunities available within the accounting profession, I decided on this route. Upon returning from my exchange, I completed my fourth year and earned my Bachelor's of Commerce degree with honors in 2003.

I joined PricewaterhouseCoopers as a summer student, and again after graduation, because of the people who worked there.

People are an accounting firm's best assets, and I felt an instant connection to them, as well as the company's inclusive corporate culture. I also appreciated the firm's flexibility in allowing me the opportunity to work with clients in a variety of sectors and industries.

In August 2007, as a senior associate with the firm, I was given the opportunity to work for our New York offices for 10 months, and gained valuable experience in their alternative investment practice. I enjoyed my time working for this group so much that I decided to specialize in financial services full time upon returning to Toronto.

In 2008, around the time I was promoted to manager, I took advantage of a secondment opportunity as campus recruitment manager. I relate to students because I went through a similar decision process myself and I love sharing my experiences with them. I know first hand that picking the right place to launch your career is a very tough decision, especially when you are given a number of opportunities.



"It is important to always believe in yourself, take chances, and explore new opportunities."

WHERE I AM TODAY

My days are spent mainly on campus recruiting initiatives across the Greater Toronto Area, although I also spend time on client work within our financial services group.

The client side keeps me occupied from January to March. I decided to keep only one client given my recruiting responsibilities, but they are one of our biggest clients on the investment management front.

During the main recruiting season I spend most of my days meeting and speaking with students at the many schools we recruit from.

We get up to 4,000 applications each year for the hundreds of positions we will fill. That makes it very important to be on campus in the fall. While you can tell some things about a student based on their grades, we're also looking for candidates who are well rounded, are involved in extra-curricular activities, and have demonstrated a capacity for leadership (such as coaching a soccer team, being a part of a school committee, or working with a charity).

We are also looking for people who really want to work

at our firm. We often ask students what they like about our firm during an interview and you can quickly tell if they've done their research, or if they just want a job.

We look for people who have a passion for our firm and what we do because those are the people who will join us one day and show their enthusiasm to future recruits.

WHAT'S NEXT

The opportunities within our firm are really endless. While many employees stay in audit, a fair number will also transfer to different service lines such as tax and advisory.

As for me, I imagine I will be back in audit full time by the middle of next year when my secondment as campus recruitment manager comes to an end, although I never like to plan too far in advance given the numerous opportunities that present themselves here.

Whether you are a new recruit, or someone who has been with a firm for a number of years, it is important to always believe in yourself, take chances, and explore new opportunities.

KARINE BENZACAR

CMA, MBA — Managing Director
Knowledge Plus

MY JOURNEY

I studied at McGill University where I completed my undergraduate degree in business in 1991.

My first jobs out of school were at Kraft Foods and Avon Canada in Montreal, where I worked as a financial analyst. It was during this time that I learned about the CMA designation. A number of my colleagues were pursuing it, and I thought I could benefit from having this designation, too. I earned my CMA designation in 1997. It has opened up many doors for me, and brought me opportunities I wouldn't have had without it.

Right after earning the designation, I moved to Toronto. I worked in the Royal Bank's costing and profitability area, was recruited by Scotia Capital to head up a costing area, and then worked as a senior project manager for the Bank of Montreal.

In 2002, I had my first child and decided to leave the corporate world to have a bit more flexibility in my work schedule. I began doing some freelance consulting and corporate training, and slowly built up a business that became Knowledge Plus.

WHERE I AM TODAY

My company specializes in financial training and consulting. Today, my business has grown and I now have other people working for me to handle the volume.

We demystify financial concepts for professionals who aren't accountants, and train specialists on complex, technical subject matters.

The consulting side of the business works on various projects that are financial or strategic in nature. One such project was set in the banking world, where we looked at the prof-



"I earned my CMA designation in 1997. It has opened up many doors for me, and brought me opportunities I wouldn't have had without it."

itability of their various products and how they are marketed. Another project we have just started is studying small and mid-sized businesses in Canada and throughout the world, and exploring their ability to have access to financing, whether it's from banks, private equity, or other types of investors.

Running your own business offers you a lot of flexibility. I can go to the gym in the afternoon when it's less busy, but I will also work on a Saturday to get something done. I have more control over my schedule than when I was working in industry.

It also affords me the time to give back to the people and organizations that have helped me throughout my career. I lend my expertise to the Society of Management Accounting, and moderate their Strategic Leadership Program.

It's a lot of fun. Aside from discussing the more technical facets of accounting, and going over such things as teamwork and the soft skills that will help future accountants in the real world, I also talk about the many career opportunities that are open to CMAs. I help future CMAs formulate their career paths, and act as a mentor that they can bounce ideas off of.

I have also taught at the University of Toronto, Ryerson University and Concordia University. Teaching in your spare time, and giving back, is not just rewarding but is a great way to stay up to date and keep your skills sharp.

DAN WILSON

CA — Partner
KPMG

MY JOURNEY

I studied at the University of Western Ontario's Richard Ivey School of Business, obtaining my Honors in Business Administration in 1998. Their program brought business concepts and theories to life by using real-life case studies. You learned quickly that business problems are often multifaceted, and are affected by market issues, financial constraints, and accounting and tax considerations.

I decided to pursue my career in accounting in my final year when I learned that accounting firms provide exposure to a large number of companies and industries early in your career, giving you opportunities to see best practices in how businesses are run and allowing you to build a personal network.

I joined KPMG upon graduation because of their strong presence in the technology sector and the people I met through the interview process — it came down to what clients and people felt like the right fit for me.

I was promoted to manager in 2002, senior manager two years later, and became an audit partner with the firm last year. My experience was varied throughout those years, working on not-for-profits like the Toronto International Film Festival, initial public offerings and business acquisitions, audits of large telecom and software companies, and traveling to Asia and Europe to facilitate training courses.

WHERE I AM TODAY

Your chances of becoming partner evolve over time, based in large part on you taking the initiative to get involved, doing good work when opportunities arise, and having supportive mentors.

The work a senior manager and partner do are sometimes similar, but there is a greater leadership aspect to being a partner.

If you plan on becoming an entrepreneur you not only have to have drive and ambition, but you also have to be self-motivated and capable of working on your own. You have to be able to wear many hats. In my case, although I now have experts helping me out, I have become a salesperson, run marketing, manage IT, and run the company's day-to-day administration.

WHAT'S NEXT

I might go back into the corporate world but not right now. A few years ago, I was offered a very senior position with one of the major banks, but I turned it down. I prefer what I have now.

Despite the economic downturn we are busier than ever. My goal is to see Knowledge Plus expand, continue to build our consulting and corporate training business, and add the right mix of people to better service our clients.

If you can make it through some of the initial hurdles and are willing to take some risks, being your own boss can be very rewarding.



"I like seeing our younger team members grow professionally. I find helping develop the careers of the next generation of accountants very fulfilling."

Clients like industry expertise, so being specialized over time and being a known leader in a certain area helps position your case for partnership as you become more senior in the firm. You have to build your status as a go-to person

for emerging and complex issues within an industry, and develop your personal brand.

A candidate for partner is expected to be out in the market attracting new business, networking and making new contacts, being more involved in proposals, and working with board members and senior executives.

You also need to show team leadership skills. As you build a case for partnership, you need to show you can not only bring in new business, but can also manage projects and lead teams. Partners need to empower their teams to complete projects without being directly involved in the actual day-to-day work, but must also be able to provide hands-on support when needed.

Nowadays, showing versatility and involvement in the community is also important. I have been involved with the CA qualification process for a number of years, and having taken on a leadership role on the UFE Board of Evaluators was another differentiator for me when I was considered for partnership.

I really enjoy the work I am doing. I like seeing our

younger team members grow professionally. I find helping develop the careers of the next generation of accountants very fulfilling — whether their path is within or outside of our firm.

WHAT'S NEXT

I plan to spend the next year getting out in the technology industry and building relationships with both startup and large technology companies. The technology industry is very innovative and active in raising money and doing merger and acquisition deals. We want to be the known and trusted advisor they turn to.

On a personal level, I have two young children, so being the best dad you can be, and maintaining a work-life balance, is also important.

While there are days where I have to be accessible 24/7, there are times where my focus is on my family and the BlackBerry is put away. I want to make sure I can spend quality time with them while still meeting my responsibilities as a partner.

DELNA MADON

CA - Senior Manager

Deloitte

MY JOURNEY

I graduated from McGill University in 2002 where I majored in accounting. While in school, I worked at Scotiabank as a teller where I gained valuable work experience in customer service, and personal and corporate banking.

I first joined Deloitte as a summer student in my second year of university. I worked as an auditor within the firm's manufacturing/consumer business practice in Mississauga for four months, and they offered me a full-time job upon graduation.

I accepted and started my career as a staff accountant. I was promoted to senior staff accountant two years later, and became an audit manager two years after that. I was recently promoted to senior manager and now work with the firm's national audit assurance and advisory group specializing in International Financial Reporting Standards (IFRS).

WHERE I AM TODAY

Our national office team provides direct support to clients and client engagement teams on IFRS matters. This can range from assisting with IFRS implementations, to helping resolve technical issues, to designing and developing materials and publications about IFRS. We train and teach people about these standards, and what steps need to be taken to implement and comply with them.

IFRS are the current accounting rules for over 100 countries and will replace GAAP for Canadian public companies in 2011 and onwards. Some 4,500 Canadian public companies are expected to start using these standards that will improve and standardize accounting practices worldwide. They also help facilitate international transactions



"IFRS has made my job very exciting as it is constantly evolving, and has put me in the centre of a lot of change."

and commerce, as anyone reading a financial report prepared anywhere in the world knows they're comparable and based on common ground.

I have several clients in various sectors that have already started this important transition. I offer them training,

advice on policy decisions, and make the IFRS transition process easier to deal with.

Our team also produces a monthly newsletter called “Countdown” that is focused on the transition to IFRS in Canada. It helps our clients better understand the different challenges and issues that are a part of IFRS implementation, and keeps them up to speed with what is going on elsewhere in the world. If there are any new changes that have come out, or anything else that may be important for them to know, this is one of the first places they will hear about it.

IFRS has made my job very exciting as it is constantly evolving, and has put me in the centre of a lot of change. It also provided me with a fantastic opportunity a few years ago when I did a four-month secondment in Australia, where I learned how companies there worked within an IFRS environment.

I not only gained a lot of technical expertise, but also learned how to create a better work-life balance. Australians work very hard, but they also like to enjoy life.

It’s very easy, especially when you enjoy your job, to allow work to become the focus of your life. The time I spent in Australia was a reminder that a fulfilling career is incredibly important, but taking the time to relax is also necessary in

achieving success. I made the most of my time in Australia and spent every weekend traveling to new places.

WHAT’S NEXT

Right now, my focus is on IFRS. The implementation date is fast approaching, things are changing daily, and the demand for timely and helpful implementation support is critical.

I have been fortunate in that Deloitte has presented me with opportunities that have moved my career in directions that I would never have contemplated several years ago. I hope to continue to take my career in that same upward and progressive direction. I’d like to see myself move towards a leadership role in the next three or so years.

I would also like to continue to travel, either as a part of my career, or outside of the workplace.

With Deloitte operating all over the world, there are many international opportunities available, including short and long-term secondments around the world, an international development program that helps out third-world countries, and various committees and teams. I have and will continue to try and get involved in as many of these as possible in the near future.

Travel is one of my passions, and there are so many places in the world left to visit.

CARMEN WONG

CA - Manager
Ernst & Young

MY JOURNEY

I graduated from the University of Toronto in 2001. I attended the Scarborough campus for its co-op program. I was very involved on campus as a teaching assistant.

My first accounting job was a co-op work term with a mid-sized firm. I then worked another co-op term with a larger firm that I joined upon graduation. I joined Ernst & Young four years later in 2005.

I was attracted to the firm because they had just created their tax university, EYU. I have always been interested in tax — I’ve been doing my own taxes since I was 15, and even volunteered at CRA tax clinics — so this sounded like an ideal opportunity for me.

I graduated from the firm’s tax university two years ago. This program gives young accountants the experience they need to become tax professionals by developing their technical skills and giving them the chance to work in a number of specialty areas within tax.

Most accountants who work in tax start in compliance, where you complete a lot of tax returns. But once you have more experience, you can move into different tax areas such as international tax or transaction tax (which deals with acquisitions, refinancing, and initial public offerings).

WHERE I AM TODAY

I work in international tax today. This side of the firm’s tax practice is all about helping companies that have an international business interest become more competitive.



“When you are working in a foreign country and discussing business with the entrepreneurs there, you see things from a new perspective.”

We recommend what countries are ideal to do business in, based on their tax treaties and tax rates, and suggest how to make their businesses more tax efficient.

While a lot of tax accountants are very specialized, I prefer having a broader background and try to be well versed in everything. This is especially important when it comes to international tax because while the principles are the same, the rules and the way things work are very different in each country.

The firm has also given me some valuable opportunities to better myself in other ways. I do a lot of volunteer work here, and have had the chance to do some mentoring, too.

I was also given the chance to travel to Chile for three months late last year as part of the firm's Corporate Fellows Responsibility program, through which we provide our services free of charge to South American entrepreneurs.

The firm assigned me to develop an international tax strategy for Business News Americas, a media company in Latin America. It was a valuable experience on both a professional and cultural level.

Professionally, I learned a lot more about international tax. When you are working in a foreign country and discussing business with the entrepreneurs there, you see

things from a new perspective. I also came back with a greater appreciation for Chile's culture.

WHAT'S NEXT

I plan to learn more about international tax. I want a better understanding of foreign companies and the opportunities that are available to them. It can be very challenging because each country has its own set of tax rules.

Besides work, I would like to do more volunteering.

Volunteering offers me the opportunity to give back to my community, as well as to those who are less fortunate. I teach and mentor right now, and I am involved in an education program that helps underprivileged high school students get into college.

I usually volunteer for organizations where I can apply the skills I have learned — such as helping out at volunteer tax clinics — but I am also interested in doing more hands-on volunteer work.

One day, I would like to go to Africa and build houses for Habitat for Humanity. This organization believes everyone is entitled to a safe and affordable place to live and relies on its volunteers to help build homes in different countries. I think it is important to dedicate oneself to causes like this.

LUCY DUROCHER

CA - Manager
PricewaterhouseCoopers

MY JOURNEY

I grew up in southern England and studied at the University of Durham. I attended an information session about careers in accounting and it really opened my eyes.

A career in accounting intrigued me, so I applied for an internship with PricewaterhouseCoopers, and worked there during the summer of my second year at university. I really enjoyed the experience, and that's when I decided this would be the right career path for me.

When I immigrated to Canada I discovered the University of Toronto's Master of Management and Professional Accounting program (MMPA). It was the perfect solution for me because it condensed all the courses I would need to pursue a career in accounting in Canada into a two-year program.

The MMPA program taught me a holistic approach to accounting that helped me see how things in the business world are tied together, such as how a company's operations and management strategy is linked to accounting.

It also provided me with the right case studies and training I needed to master the Uniform Evaluation and win the gold medal for achieving the best grade in Ontario. I learned that you have to treat studying like a full-time job when preparing for the UFE, and that you have to study consistently. You cannot cram and do too much at one time or you will burn out.

As I had already worked for PricewaterhouseCoopers in England, the MMPA program put me in touch with their



"Working in accounting not only lets you have the mobility to work anywhere in the world, but offers you the flexibility to have a family, too."

head office in Toronto and I interviewed for a co-op spot. That led to another co-op opportunity and a full-time job when I graduated in 2005.

WHERE I AM TODAY

I am a manager with the firm. I work in the professional, technical, risk and quality group, where we answer complex accounting questions and help our clients properly interpret Canadian GAAP, U.S. GAAP, and IFRS, so they can apply them to their business and achieve success.

We're a pretty small department within a global firm and every day brings new challenges. I feel lucky to have the opportunity to shape accounting standards and influence how they are used.

Working in accounting not only lets you have the mobility to work anywhere in the world, but offers you the flexibility to have a family, too.

I took a one-year leave of absence when I had my daughter last year. I chose not to have a child before I was promoted to manager because I wanted more control over my day-to-day schedule. The firm has been very supportive of my decision to start a family. The flexibility this position offers gives me the freedom to plan out my day and my working hours.

It can be hard to balance your work and home life, and sometimes you feel there aren't enough hours in the day to

do everything, but you have to try and separate the two. I don't think about work when I am spending time with my daughter, but I admit to taking care of some work-related matters in the evening after she is in bed.

You also have to schedule the things that require the most brainpower when you are most effective. For me, that's usually first thing in the morning. I also make a list of what I have to do during the day, and allocate how much time each task will take. This helps keep me focused and on track.

WHAT'S NEXT

I have always taken the approach that as long as I enjoy what I am doing I will continue doing it. I see every aspect of life as a chance to learn something new, both in my work and personal life, and I look forward to seeing where that will take me.

I also want to show my daughter the many wonderful places in the world. Traveling is a passion of mine. I have traveled to each province in Canada and would like to show her this country's diversity and beauty. I would also like to take her to Europe and give her a chance to experience its history and appreciate its different cultures. She's already been to England a couple of times.

I enjoy being a mom and love my career. I want to achieve the perfect balance of the two. **CIA**

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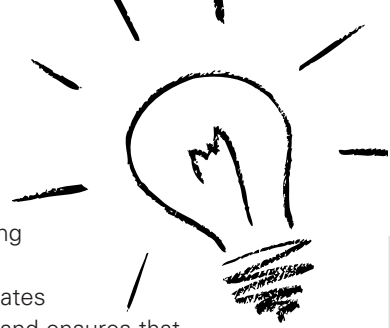
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CMA Canada is the professional organization responsible for the training, accreditation, and continuing professional development of Certified Management Accountants (CMAs). As a leading international accounting body, CMA Canada represents more than 40,000 CMAs and 10,000 students and candidates in Canada and around the world. CMA Canada encourages members to commit to life-long learning and ensures that opportunities for professional development are available through its many programs and services. In addition, CMA Canada actively pursues opportunities to enhance the global recognition and mobility of its members and has mutual recognition agreements in place with notable international designations such as the United Kingdom's CIMA and CIPFA, and CPA Australia.

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Watch out for CMA Representatives who may be visiting your campus. For Ontario residents, please visit becomeacma.com to learn more about the path to becoming a CMA and to sign-up for an information session near you!



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