

Feature

Why Writing Skills Are Vital for CAs

By Chris Duff, CA, and Amy Zidulka

As professors in the Faculty of Management at Royal Roads University in Victoria, we've noticed that a myth seems to persist among students who are interested in pursuing careers in accounting: Every year, we encounter students who think that being good with numbers means they don't have to be good with words. They believe that entering the accounting profession requires technical skills only, and not "soft skills" like communication. They're wrong.

Beyond the entry level, accountants have always had to be good writers. Accountants are, and have always been, translators—responsible for communicating complex information in a language clients can understand. They're also synthesizers, able to interpret clients' often emotionally loaded and sometimes contradictory ideas—pulling out relevant facts and reporting them accurately, all while meeting various regulatory requirements.

Moreover, we believe that integrating communications and other soft skills with technical ones is vital for individuals when it comes to demonstrating a *competency* acquired, as opposed to merely showing the acquisition of knowledge.

To gain a better understanding of the skills gap, we conducted some research in January 2007, interviewing the Office of the Auditor General of BC and several CA firms in Victoria to discuss their experiences with respect to written communications for new and existing employees. We learned that many entry-level staff accountants lack the writing skills needed to advance in the CA profession, and therefore require significant mentorship. And while our research was restricted to the Victoria area, we suspect the results are symptomatic of what's occurring in the rest of the province as well.

With that in mind, the following article provides a bit of background and offers tips for partners in public practice and other CA mentors who want to ensure high-level writing skills within their firms or companies.

Meeting an increasing demand

It may be argued that the demand for high-quality writing skills has never been greater, largely as a result of the increased regulatory activity in recent years. The advent of new regulations, such as the *Sarbanes-Oxley Act* in the US and Multi-Lateral Instrument 52-109 here in Canada, has raised the bar for both the quality *and* quantity of audit documentation. In this environment, documentation must be written with the recognition that it could eventually serve as evidence in a court of law as the result of

some perceived wrongdoing by a client. The increased volume of such paperwork makes it especially challenging to meet this high standard.

According to **Kyman Chan, CA**, a partner with Hayes Stewart Little & Co. in Duncan, the volume of written communication has gone up three to four times in the past few years.

“All we have to sell is time,” he says. “Getting an idea across in the fewest number of words should be a competency high on everyone’s list of priorities.”

Brigitte Harris, the training manager of the Office of the Auditor General of BC, concurs with Chan.

“We estimate that our audits took 40% more time in 2007 than they did in 2006 as a result of implementing new standards for risk-based audits,” she explains. “That’s why communication skills are particularly key.”

The CA education program, as currently structured in Western Canada, is very much a competency-based program that recognizes this need for soft or “pervasive” skills. In the language of the CA competency map, accountants require skills in technical areas like finance, assurance, and taxation, and pervasive skills in areas like communication, ethical behaviour, and professionalism. Unfortunately, many university programs have not followed suit, and accounting education at the undergraduate level has changed little from its traditional focus on technical skills. Consequently, firms—together with professional CA programs like the CA School of Business—often must pick up where undergraduate programs have left off, providing additional education and training.

Streamlining the mentorship process

Firms recognize this reality, and many have long-established mentoring programs based on the apprenticeship model that has existed since the profession was first founded. These mentoring programs typically provide graduated training and experience as new entrants progress from staff accountant up the chain of command. During this process, writing skills definitely come into play. In the first year, for example, it may be sufficient for an articling student to focus on documenting and defending their own work; in year two, however, they may be expected to contribute to management letters and similarly higher-level correspondence.

Mentoring writers can be a challenge for accountants in supervisory roles, even if they, themselves, are strong writers. Knowing how to write and knowing how to help someone else develop as a writer require different skills, and the latter can take a considerable investment of time and effort.

To streamline this process, we recommend adopting the following three strategies:

- A. Assess for writing skills during the hiring process – Thoroughly evaluating the pervasive skills of incoming CA students is key to designing effective training and

mentoring programs. It's an investment of time and effort at the outset that will save you money in the long run.

In BC, all of the national CA firms use the CACEE form,¹ which requires candidates to describe their education, extracurricular activities, and suitability for the position. Our research found that this instrument provided data for recruiters and acted as a basic screening device by identifying major weaknesses in writing. However, relying solely on this form to gauge writing ability is potentially risky for obvious reasons, including applicants' easy access to resume-style material on the Internet and links to friends and family.

The Office of the Auditor General of BC takes the process one step further, requiring that candidates write a 20-minute unstructured assignment as part of their recruitment. Aside from testing writing skills, this process also provides an opportunity to evaluate candidates' critical thinking skills. This kind of essay requirement doesn't guarantee that all hires will have ideal writing skills, but it does provide a mechanism for rating their skills, and a screen to eliminate the weakest writers.

B. Schedule face-to-face review meetings - When faced with a poorly written document, the first reaction of most supervisors is to reach for the red pen, fix the errors, and return the document to the employee. In some cases, this approach can be helpful—for example, an employee who is a logical thinker and highly motivated, but somewhat lacking with regard to the rules of grammar, might be able to derive the principles of good writing from a supervisor's revisions. Similarly, a second-language writer who struggles with nothing more than minor technical errors may also benefit from this approach.

However, for the vast majority of weak writers, awkward sentences, wordy constructions, and grammatical inconsistencies are symptoms of a larger problem. In such cases, correcting their mistakes will only provide a short-term fix. To foster the long-term skill development of these individuals, you must begin by understanding their thought process, as poor writing is often symptomatic of imprecise thinking.

The best way to do this is through conversation. If, through dialogue, you can help writers better articulate their thoughts, you may find that their writing naturally improves.

Here's a six-step approach² we recommend using when meeting with a writer to review their document:

¹ A standard application form developed by the Canadian Association of Career Educators and Employers. Most large national employers belong to this organization.

² Amy Zidulka developed this system during the seven years she spent designing curricula for Royal Roads University's communication program. It is based on her

1. Start with the big picture and gradually narrow your focus

Begin your discussion by talking about the document as a whole, then gradually narrow your focus down to the sentence level. Below is a list ranging from the broadest issues to the narrowest:

- a. Incorrectly analysing the document's purpose and audience
- b. Not structuring the document logically
- c. Not using paragraphs properly
- d. Using too many sentences or words to communicate a point
- e. Using unclear or awkward language
- f. Making sentence-level errors with regard to such elements as sentence structure, grammar, and spelling

When a writer is struggling with multiple issues, address those higher on the list first. If an employee is not writing logically at the document level or the paragraph level, it is a waste of time to begin correcting sentences, since these sentences might not even be used in the final document.

2. Ask questions

By asking, "What do you mean here?" or "What are you trying to express?" instead of simply fixing syntactical problems, you can gain a better understanding—and help give the writer a better understanding—of where the gaps lie between what they're thinking and what they're communicating on paper.

3. Model your own process, even if it seems messy to you

When you get to the sentence level, go through the process of how *you* would best articulate the same idea. If your own writing process is "messy"—for example, if it takes you several tries to figure out how to best express a concept—don't worry about it. Writing often *is* difficult and messy. And it can be helpful for students to see that even those in supervisory roles need to put time and effort into their communication.

4. Seek patterns

Identifying a few consistent tendencies will be more beneficial than simply pointing out multiple, unlinked errors. Giving the writer just a couple of concrete goals to work on at a time will better enable them to succeed. When dealing with writing, progress can be slow, so if a writer can see improvement in a couple of areas—even if other flaws persist—they will feel more encouraged to learn. Remember that you don't have to identify all of the issues in the first meeting.

experience teaching and coaching communication to undergraduate and graduate-level students, and on her private work as a consultant.

5. Use online resources

With the increased emphasis on clarity of financial communication, there is a lot of good information available on the Internet. For example, the BC Securities Commission puts out a useful, free writing handbook:

<http://www.bcsc.bc.ca/uploadedFiles/BCSCstyleguide2002.pdf>.

6. Don't forget the positive

Unskilled writers often feel ashamed, since writing is believed to be one of those elementary skills we should all acquire when we're young. But in reality, many people never receive the kind of education needed. A writer's feelings of embarrassment can get in the way of learning, so when you're providing feedback, emphasizing the positive is absolutely essential. Also, when dealing with errors, try not to blame or scold.

The process we've outlined is similar to one already used at KPMG LLP in Victoria, and according to one of the firm's senior managers, it's working.

"When a student's document needs work, a manager goes over his or her questions in a one-on-one meeting in which the manager questions the student on parts that are unclear and helps them to revise," says **Lenora Lee, CA**. "As time progresses, unclear documents no longer require a one-on-one meeting. A manager may simply write up their comments, and the student is able to do the revisions on their own."

C. Be strategic when using consultants and writing courses - Some firms deem it best to have students take writing courses at a local university or community college. Others hire consultants. When it comes to seeking outside expertise, here are some principles to keep in mind:

1. **Writers improve by writing** - Lectures about writing can be compared to lectures about skiing: They can provide useful background information, but cannot, in and of themselves, provide the needed skills. In choosing a course, try to find out how many assignments the student will be required to complete, and if you can speak to the instructor, ask how much feedback will be provided. The more assignments and the more feedback the better.
2. **Stay involved** - Writing is a contextual activity; the more involved you are, the more successful the instruction will be. The advantage of hiring a consultant over sending a writer to take a course is that you can tailor the instruction to your needs. Rather than working on generic assignments, students can learn writing skills while crafting the kinds of documents they'll actually need to write on the job. Moreover, even the most experienced writing consultants will not know, precisely, how things are done in your office—by providing input, you can help students achieve the appropriate learning outcomes.

3. **Keep the ball rolling** - Your involvement in the learning process can provide another key benefit: It can help you to help the writer keep learning once the consultant is gone. A good consultant can go beyond coaching the writer; he or she can help you develop your own skills as a mentor by pointing out the key issues to look for.

Writing skills benefit the bottom line

Given our current labour market conditions and the high cost of training and mentoring new recruits, it makes sense to develop skills not just in technical areas but in those pervasive areas considered essential to CA competency. Those who do so can expect to be rewarded with the most productive employees who can ultimately provide the best contribution to practice profitability.

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Word count: 2,158