

Letter from the CEO

CASB students have the right to formally appeal any decision of CASB management.

It may seem a bit odd that the CASB CEO would bring this fact to your attention in such a public way. Let me be clear ... I am not promoting this aspect of our services to you; we don't aspire to the extra volume of business. Nor am I suggesting that appeals are often successful; the fact is most are not. However I believe it is important that you know this option is available to you, should you ever need it.

It is human nature to prefer not to have one's judgement or practices questioned, and I am subject to that preference as much as anyone else. However, I strongly believe if we at CASB can't satisfactorily explain to an impartial third party what we have done, how we ensured it was done well, and why it was, on balance, a reasonable thing to do in the circumstances, then we should do it differently. And, if we frequently failed to do so (i.e. if lots of appeals were successful), that would be a signal the CASB organization was in serious need of an overhaul.

Often the issues being appealed relate to recent changes in CASB policy or practice. For example, CASB's new approach to late registration introduced earlier this year has been the subject of three recent appeals. In two of the three cases, the committee confirmed the management decision taken, based on its assessment that CASB's general approach to the issue was a reasonable one and that it had been appropriately applied in the circumstances. In the third case, the committee pointed to extenuating circumstances and ruled that the CASB management decision should be overturned.

One thing to keep in mind from CASB's Education Policy Manual section D2, "The Appeals Committee shall not be limited in the matters that may be accepted as "appeals". However the Committee will not conduct a detailed review of a student's module assessment." Several students have recently filed appeals because they were dissatisfied with their module results. The committee has consistently accepted that CASB's general approach to evaluation is a reasonable one, diligently applied, and that committee members were not in a position to second-guess the educational evaluations that were made and then independently reviewed by trained contractors immersed in the module detail. None of these recent appeals were successful.

The CASB appeal process is an important organizational safety valve, an appropriate check on the decisions that my colleagues and I make. We do our best to make the right decisions the first time, and I am proud to say that our track record of decisions being upheld on appeal has been very good so far. However we respect the right of students to question the decisions we make, by accessing the formal appeal process described in section D2 of CASB's Education Policy Manual.

John Gunn, MEd, FCA



It is just about time for the UFE! The Uniform Final Evaluation will be written across Canada on September 16, 17 and 18.

Best wishes to CASB students and all other UFE candidates.

Introducing, Dr. Sheila Elworthy, MBA, CA, EdD, Vice President, Learning



Dr. Sheila Elworthy, MBA, CA, EdD

Dr. Sheila Elworthy MBA, CA, EdD has just joined CASB as our new Vice President, Learning. She will be based out of her home office in Victoria. We caught up with Sheila to learn a little more about her.

It seems Sheila may have been born with CA blood! Her Father, Dennis Culver, FCA has had a distinctive career as a Chartered Accountant, including founding Culver & Co., Chartered Accountants, a firm that is still active today, and receiving the Lifetime Achievement Award by the Chartered Accountants of B.C. He is also past President of both the Canadian Institute of Chartered Accountants and the Institute of Chartered Accountants of B.C.

Career Accomplishments

Sheila herself has already had a robust career. For the last 20 years, she has worked as an Instructor within the Victoria-based Camosun College School of Business where she prepared and taught a variety of Financial Accounting and Strategic Leadership courses for undergraduate degree programs. Sheila also assisted in the design of the degree capstone course, Advanced Business Strategy, and in the program development and accreditation process for Camosun College's first four-year degree program, Bachelor of Business Administration – Accounting Major. When asked what she likes best about teaching, Sheila said, "I like dealing with people who like learning, and I have enjoyed keeping up with the constant changes in accounting and developing new materials and ways to engage students."

Sheila has also been a staff member at three Chartered Accountant firms: Peat Marwick, Mitchell & Company (now KPMG), Touche, Ross & Company (now Deloitte and Touche) and Culver & Co.

Not content with only Canadian experience, Sheila also spent six months in a teaching exchange program at a New Zealand university. "It was neat to see accounting on an international level, and interesting to see that accounting isn't the same across continents," said Sheila.

Educational Achievements

On the education front, Sheila has had several noteworthy achievements. Her educational success began in 1980 when she received a BA Honours from Simon Fraser University and then she received her MBA from the University of Western Ontario in 1982. In 1984, Sheila became a CA, and just recently, she completed her Doctorate in Education Leadership from Simon Fraser University. "I enjoyed the research aspect of my Doctorate degree, and I believe it made me a better instructor because I have renewed empathy for students who are dealing with learning truly new material." Sheila was a recipient of the CA Education Foundation Doctoral Grant.

2008 KBH Outstanding Facilitators Award

We are accepting nominations for the 2008 KBH Outstanding Facilitator Awards.

The Outstanding Facilitator Awards honour select individuals from CASB's group of facilitators.

Through the generosity of the Edmonton firm, Kouri Berezan Heinrichs Chartered Accountants, in their gift to the Chartered Accountants' Education Foundation of Alberta, CASB has established the Kouri Berezan Heinrichs Award to recognize the Outstanding Facilitators.

Facilitators are the individuals who daily deliver the student's learning experience, and for many students, the facilitator is the face of CASB. The connection between the facilitator and student learning is vital.

If you know an outstanding facilitator who deserves this award, please email ceo@casb.com.

Who Really is Robert Bruce, CA?

We see one of our facilitators, Robert Bruce, CA, at CASB's Vancouver office fairly often, and in 2006 he won the Kouri Berezan Heinrichs Outstanding Facilitator Award for BC, based on student feedback from both face-to-face and online sessions, so we thought we better sit him down for a bit of an interview.

What Rob Does

First, we asked him where he works. Rob has his own consulting business, so we thought he would talk about it, but instead, he focused on physical location. "For the most part I work from my home in Yaletown. However, because of the way that CASB is delivered, I can work anywhere. In the summer I often take my laptop to a coffee shop and review tasks. Wherever there is a WIFI connection, I can work. I have done chat sessions from a pub in Miami before, and reviewed revisions on a train in Scotland." That explains why we see him in the office so often! And, it is definitely a perk of being a CASB Facilitator.

So, we tried again to understand how Rob arrived at his current career. Apparently, it began in Nova Scotia, where he listed his career goal as being a CA. His Mom is a bookkeeper and he credits her for getting him interested.

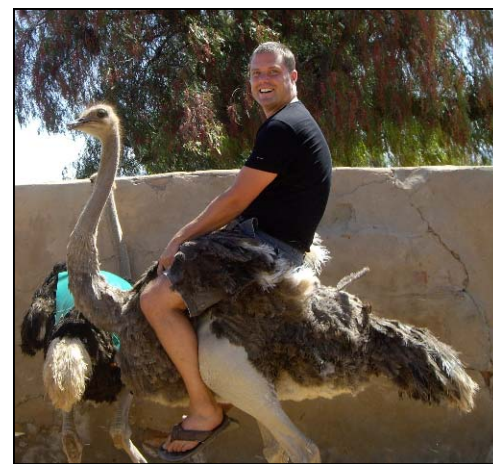
Seeking new challenges, Rob left the firm he articulated with and started his own practice consulting with small businesses. His target clients are young companies such as software, retail clothing and restaurants because he "really likes the energy that young entrepreneurs have." Rob maintains this business, which has grown to about 30 small companies in lower BC. "There are two things in life that I hate: Suits and 8:00am meetings. Being self-employed I don't have deal either of these," says Rob in his joking way.

Facilitators with CASB can basically have as much or as little work as they want. Right now, Rob spends about 75% of his professional time contracting with CASB. He started with CASB by reviewing cases. "I learned about the CASB methodology of competency based learning and became a fan right away." So, Rob worked his way in and was hired to facilitate a compressed Module 1 offering. He has continuously facilitated more than 30 cohorts since then.

In 2004, Rob decided he wanted try facilitating Face-to-Face Interactive Sessions. "After getting over my initial nervousness of speaking in front of a class, I realized that teaching was my passion. The interaction with the students was great and some of them even laughed at my jokes!"

Rob, the Facilitator

Rob has been a Facilitator since 2002, shortly after he passed the UFE. He told us he became a facilitator because, "I really enjoy the CASB methodology. It is a student-centered environment where students learn from doing the work, not just memorizing textbooks."



Rob Bruce, CA and one very unlucky ostrich!



Important
DATE!

Registration Deadline

November 28
Module 4

PLEASE NOTE:

CASB is NOT processing registrations sent by fax.

Please email your registration to module_registration@casb.com or mail it to our Edmonton office.

Applications will no longer be accepted after the stated registration deadlines.

Registration Checklist

Before submitting your registration, please ensure you have completed all the requirements. You can download the *CASB Registration Checklist*, located under "Forms" at casb.com.

CASB Student: Kyle Scott, BComm

Kyle Scott, BComm (Honours) is an accountant at Grant Thornton Chartered Accountants in Winnipeg. He started with CASB in 2008, and is currently in Module 2.

Prior to CASB, Kyle obtained his Bachelor of Commerce degree from the University of Manitoba and worked two summers at the same office of Grant Thornton as a summer accounting student.

On Becoming a CA

We like to ask aspiring CAs what becoming a CA will mean, and Kyle talked about his commitment to lifelong learning. "I do enjoy learning and being knowledgeable in all aspects of business. And, isn't that what CAs are taught to do?"

We asked Kyle why he chose to become a CA, and he told us, "I've always wanted to be at the top of the 'corporate ladder', and becoming a CA will open more of those doors. Also, because I want to travel worldwide, having a CA designation will allow me to work in many countries."

Interestingly, Kyle was one of Rob Bruce's (profiled facilitator) students in Module 1. Now Kyle tells us he wants to spend time working in Australia, the Cayman Islands, Europe or all three!! Do you think Rob was the influencer?

So, what would Kyle have done if he hadn't chosen to become a CA? "I would have tried to accomplish my dream of becoming a professional golfer. A few years ago, I was very competitive and played in provincial and national events. I was also a member of the University of Manitoba Golf Team for two seasons. Come to think of it... I do have 27 more years to make the Senior PGA!"



Kyle Scott, BComm

School and Personal Life

As a student with one module under his belt, we asked Kyle about his tips for student success. This is what he told us, "Budget your time and stick to a routine. Working full time and trying to finish 10 to 15 hours of homework a week requires a lot of dedication. Also, don't forget about your social life, as you need to keep sane some how."

That lead us to ask Kyle about his interests and hobbies. Apparently, reality TV helps keep Kyle sane, specifically Big Brother, The Apprentice, and The Amazing Race. In addition, he keeps active by playing and watching sports. "I golf all summer and play hockey in the winters." Lastly, we tried to add a little flair to the article by asking Kyle to tell us something that no one knows about him. But, like a good CA student, he referenced Section 208 of the Rules of Professional Conduct, client confidentiality. We're still scratching our head over that one!

Thanks for your time and humourous answers Kyle. We wish you all the best in your studies and future endeavours.

Continuous Improvement

CASB is continuously trying to improve its service. And, we are always pleased when our efforts are noticed. We received this note from a student, and wanted to share it .

“I am just writing to thank you so much for all of your help with my CASB application. You got back to me so quickly, answered all of my questions, provided me with all of the information I needed and (most importantly) were so friendly and just wonderful to deal with through the whole process. Thank you again so much for your help and I hope you enjoy the rest of your summer.”

Your feedback on surveys, or informally, is vital to helping us improve our service.

Employers and CASB: Partners in Student Learning

Overview

Both CASB and employers play a critical role in student learning. CASB provides students with a competency-based professional education program. Employers provide students with the opportunity to further develop and apply their learning through practical experience, supplementary preparatory programs, and mentoring and support. All learning components provided to students by both CASB and employers are meant to complement and enhance each other in the shared goal of developing high-quality entry-level CAs.

Individual parties contributing to student learning are distributed across departmental and organizational boundaries. As such, an opportunity for increased understanding of the learning support provided by each party as well as an opportunity for increased collaboration to further enhance student learning exists. Over the coming year, the CA Training Office (CATO) Liaison team is undertaking an initiative to ensure that the various components of learning support provided by CASB and employers enhance each other in the shared goal of preparing students to become leading members of the CA profession. Our objectives include:

1. Identifying all parties directly contributing to student learning;
2. Encouraging mutual understanding of learning support provided by all parties;
3. Identifying opportunities for enhancing student learning;
4. Developing action plans based on identified enhancement opportunities; and
5. Increasing collaboration between CASB and employers.

CASB and employers possess specific expertise in the development of students. Working together we can achieve greater results than are possible working in isolation. Students will reap the benefits of this type of collaboration.

A Call for Participants

The first steps in this initiative involve identifying parties contributing to student learning and gaining an understanding of the type of learning support currently provided. The CATO Liaison Team is developing a detailed Learning Support Questionnaire for CATO staff involved in student learning to establish a baseline of current activities and to identify opportunities for enhancement. We are seeking participants interested in completing this questionnaire. It will take no more than an hour of your time. Responses will remain confidential in order to protect proprietary information. Responses will be analyzed and compiled into a report at the aggregate level. This report will provide an overview of the types of activities currently being provided in support of student learning, identify potential areas for enhancement and will be shared with all participating respondents. If you, as an employer, are interested in completing the Student Learning Questionnaire and participating in this initiative, please email Lara Greguric, CA, greguric@casb.com by Friday, September 26, 2008:

Be sure to include the following information: Name, Title, Firm Name, Office Location, Email and Phone Number. All respondents will be contacted by early October.

Lara Greguric, CA
Associate Director, CA Training Office Liaison

Facilitator Training

We held Facilitator Training in Calgary on September 6th and 7th.

More than 30 potential new facilitators attended.

Because of our growth in students, CASB is looking for contractors to work as facilitators, case writers and reviewers. You can give back to your profession and play a role in educating tomorrow's CAs by becoming a CASB contractor.

Choose to become involved by becoming an On-line Facilitator or a Case Simulation Evaluator.

All CAs possess the basic skills and background experience to become involved in the CASB program.

You can view more information on our website at:

<http://www.casb.com/index.php?catid=81>

Training Sessions will be offered again next year.

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Rob also told us that his favourite part of facilitation was meeting students at the Face-to-Face Interactive Session. "I love meeting the students at the face-to-face session. I love to see the interesting cross section of backgrounds that the CA profession attracts. I have had students who were ex social workers, socialites, and Olympic athletes. You never know who will be sitting in the desks in front of you!"

Rob's tip for success is "use your facilitator! They are there to help you, so email when you are not sure of a topic."

On Becoming a CA

On August 7, 2001, Rob became a CA. We always like to ask our facilitators how they prepared for the UFE. Rob told us, "When I left for study leave, I made my studying a "job". I would get up at 8am, start writing practice questions at 9am, take a one-hour lunch and then debrief until 5pm. I would do this five days, taking evenings and weekends off. At the same time, I was running like a fiend. The partner at the firm where I articulated convinced me that a sharp mind needs a fit body to work well. On the weekends, I would go camping, or hang out with friends in the city. UFE summer was one of the best I had since I was in grade school!"



Rob Bruce, CA with more animals!

Another topic that we always ask Facilitators about is why they became a CA. For Rob, "it means having the freedom to have a career the way I want it. There are so many interesting areas to work in as a CA! I like helping people, so education and working with entrepreneurs works for me."

Extra Curricular Details

Have you ever heard that being a CA is tedious or boring? Well, if you are a CA, you know that's not true, and if you aren't a CA, take a look at Rob's life.

"The reason why I work is to feed my travel addiction. I take multiple holidays each year. If I am not travelling, I am planning my next trip!" Some of Rob's recent travels have taken him to South Africa, Namibia, Botswana, Zambia and Zimbabwe for a month. Of this trip, Rob says, "camping in the Okavango Delta was by far the highlight of this trip. A close second was riding an ostrich!" Rob's plans for 2009 include a month in Kenya and Tanzania.

Part of the CA mindset includes giving back, and Rob, as busy as he is, does just that. "I make micro finance loans to small business owners in the developing world through kiva.org. I love how my \$25 loan can help a business owner in a less developed country expand their business. Most pay back the loans on schedule and post blogs about their business challenges and successes." Rob also works with local neighborhood houses each summer to send under privileged children to summer camp. And, when he travels to Africa in January, Rob has allotted a week to volunteer in Kenya, either teaching computer skills to children, or helping out at an orphanage. And, with all that, he still has time to grace the CASB halls with his frequent presence!

Thanks for your time and consistent support of CASB, Rob!

CAs Write On

Which or that? It is a very common grammar question. Fortunately, there is a quick rule of thumb to help.

Use 'that' when you have a *restrictive clause*. A restrictive clause is a part of the sentence that you cannot get rid of because it specifically relates to some other part of the sentence. For instance: Cars that have hybrid technology get great gas mileage.



If you remove 'that have hybrid technology', you are changing the meaning of the sentence.

Use 'which' when you have a *nonrestrictive clause*. A nonrestrictive clause can be left out of the sentence without change the sentence's meaning. For instance: Those cars, which are hybrid, are for sale.

If you remove "which are hybrid", you have not changed the meaning of the sentence.

Note that nonrestrictive clauses are usually surrounded by, or preceded by, commas.

Other Activities

Sounds like she's busy enough? Well, she's not! Sheila is also the co-owner of two small businesses in Victoria. Her husband runs the businesses day to day, and she looks after, that's right, the accounting! On top of that, Sheila is working with a partner to adapt a best selling American accounting textbook for the Canadian market. It is slated for release in 2010. And, Sheila spends a significant amount of time on volunteer activities. Her volunteer experience includes Treasurer, Board Member, Finance Committee Chair, and Fund Development Committee Member for Big Brothers Big Sisters; Board Member for Grace Lutheran Church; and Treasurer for South Park School P.A.C. About Big Brother Big Sisters, Sheila said, "Big Brothers has always been an organization that I heard about and that does good things. Right now, we meet every two weeks to develop a fund raising strategy. This is a rewarding organization because they work with high risk youth, and really need people."

And, after everything else, Sheila still finds time for a little skiing, kayaking, cycling, reading, playing bridge and spending time with her three lovely children. CASB is certainly lucky to have found such an accomplished person for our Vice President, Learning role.

Welcome Sheila!

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