

## Early Achievement Winner: Gordon Cummings, CA

By Michelle McRae, Editor



**H**earing about some of **Gordon (Gord) Cummings, CA's** accomplishments—an honours degree in business administration from Simon Fraser University, a spot on the 1996 UFE Honour Roll, an extremely high proficiency in accounting and assurance—you gather that he's a high achiever. But to hear Gord tell it, this wasn't always the case.

"I was the complete opposite in high school," he laughs. "Let's just say high school wasn't a good fit."

Still, Gord managed to pull his socks up in senior year, scoring a high enough grade point average to fulfill his parents' wish that he seek post-secondary education.

During his first year at Simon Fraser University, accounting and business were the furthest courses from the history buff's mind. "I thought business students were the lowest form of life," he admits with a laugh.

An economics class in second year changed his attitude. The professor was so impressed with Gord's mid-term essay that he decided to share it with the rest of the class. "He's reading out this paper, and it suddenly occurs to me: 'Hey, that's my paper!'" he remembers. "It's the first time that ever happened to me."

This vote of confidence helped spark an interest in business, and when Gord later scored an A+ in his first accounting course, he knew he was on to something. Not only did he have an aptitude for accounting, he also really liked it.

By the time he graduated from SFU in 1996, Gord had already spent one summer working with CA firm D&H Group (then Dyke & Howard) in Vancouver. (The decision to work with a smaller firm was partly influenced by his parents; they'd advised him that working with a smaller firm would give him more entrepreneurial experience and a better chance to stand out if he really applied himself.) When the firm subsequently offered him a full-time job, Gord decided to give public practice a shot. He became a CA in 1998.

Since then, he has gone on to become a senior

manager with D&H, where his expertise in assurance—and, in particular, GAAP and GAAS in both Canada and the US—have garnered him the lead role in setting firm standards and processes. Gord is currently responsible for all aspects of compliance with accounting and assurance standards and documentation systems, including addressing initial registration and ongoing relationships with the Canadian Public Accountability Board and the Public Company Accounting Oversight Board in the US.

He is also a leader in providing assurance and consulting services to publicly listed corporations, and to businesses planning to become publicly listed. These services include audits of financial statements, assistance with regulatory compliance, and related matters. He provides similar services to privately held businesses. To gain a more thorough knowledge of US standards, he became a CPA in the state of Illinois in 2001.

Gord also does a fair amount of teaching—something he really enjoys (the irony of this, given his self-professed loathing of school as a teenager, is not lost on him). "I'm a bit of an academic," he admits. "Not in the ivory tower sense, but in the practical sense." At D&H, he has taken on the challenge of developing internal professional staff education courses and policies. Outside the firm, he's been a sessional lecturer in accounting at SFU's Faculty of Business Administration, and he continues to teach technical accounting courses through the ICABC's Professional Development program.

In addition to public practice and teaching, Gord volunteers extensively with the Institute, most recently joining the Task Force on CA Life Cycle of Professional Learning, which was struck in September 2003. "The profession has given me so much," he offers, "that I feel responsible to give back."

His longest connection is with the Exposure Draft Committee, which he joined in 1999. Gord, who calls himself "a total GAAP geek," vows he'll be a member of the ED committee as long as they'll have him.

In 2001, he was invited to join the Practice

Review and Licensing Committee, on which he continues to serve. It's given him insight into another aspect of public practice. "The professional practice management side of things has never really been my focus," he explains. "Working with the PR&L Committee has given me a real opportunity to see how the profession self-regulates."

For the Mid-Size Firms Forum, of which D&H is a member firm, Gord is currently co-authoring the *Mid-Sized Firms Protocol and Practice Guide*, a guide to help mid-sized firms address new professional standards such as the recently revised standard for independence, and the proposed standard on quality control.

With all of these commitments, it's not surprising that he cites time management as one of his biggest challenges. "Work is really time-consuming," he says, "but I'm not a workaholic." (On his wish list: more travel and outdoor recreation, and earning his masters degree.)

Another challenge is the increasing complexity of business. "To be up to date on GAAP and GAAS these days," he says, "you pretty much have to specialise. Over the past eight years or so, Canadian GAAP has changed significantly, having largely harmonized with US GAAP, and more changes are coming. And soon we're going to see a lot of changes to GAAS."

Dealing with this complexity is what he finds most rewarding about his work—in particular, facing the constant challenge of applying standards that have not been written with small and mid-size businesses primarily in mind. "At the end of the day," he says, "it's rewarding to find a way to comply with these standards and meet the needs of clients."

Despite his noted expertise and his accomplishments, Gord is circumspect about receiving an Early Achievement Award. "I don't think I've done anything special," he says. "But I really appreciate the nomination."

Gord may think he's done nothing special, but we know he's one of the Institute's rising stars, and we congratulate him on his Early Achievement Award.

We know there are other stars out there, so if you know an early achiever, take the time to nominate them for next year's award. Don't just think about it—the person you nominate could be next year's cover story! (See the accompanying box for deadline information.)

This year, in recognition of Gord's early achievement, Western CA Services and Meloche Monnex have agreed to donate \$1,000 to the registered charity of his choice.

# Nominations for next year

We're making some changes to our Member Recognition Program, so those of you interested in nominating a colleague for next year's awards, please note: some of the deadlines have changed.

## 2005 award deadline changes

Early Achievement Award: October 31, 2004

Community Service Award: January 31, 2005

Ritchie W. McCloy Award for CA Volunteerism: January 31, 2005

Nomination forms are available on the Institute website at [www.ica.bc.ca](http://www.ica.bc.ca) under Member Resources/Forms/Nomination Forms.

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