

The Seven Stages of Being an Accountant

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“All the world’s a stage. And all the men and women merely players: They have their exits and their entrances; and one man in his time plays many parts, his acts being seven ages.”

Shakespeare “As You Like It”

I always will remember Registration Week in first year Business School. My course program had to be approved by the Undergraduate Director before I could run around and collect my computer punch cards (for those who remember that era!) He never took the time to look up from his desk, but studied my list of courses and was about to initial his approval, when he stopped, looked up and said that I had not filled in the section to do with my planned specialization. I replied that this wasn’t required until second year. He grunted, scribbled something in there and initialed the paper. As I walked down the hallway, I read what he wrote in scruffy handwriting: “Ac/ng”. I thought there had been some grave mistake: he had assigned me to a specialization in Acting!

And so I learned the **First Stage** of being an Accountant – **Ignorance** – I didn’t even know what “ac/ng” was! When I completed the introductory accounting course in first year, my desk-mate and I so hated the course that we both swore an affidavit that neither of us would ever pursue accounting as a specialization. Come second year... I somehow became an Accounting major (he didn’t! I lost the wager). This is the **Second Stage** of being an Accountant – **Disbelief** – that this was now my path. Then, as I took a few more accounting courses over the next few years, I decided that this wasn’t all that bad, and maybe I would become an accountant. This is the **Third Stage** of being an Accountant – the **Possible**. The **Fourth Stage** – the **Suffering** - followed quickly as my course load in my final years was laden with technical and difficult accounting courses, including taxation, accounting theory, consolidations and auditing. Then followed more suffering during my articling years – three years of grunt-dom.... not knowing a general ledger from a text book, and stumbling through three-page long bank reconciliations on my first audit.

But, through this whole process... along the way.... perhaps by osmosis, the accountant-in-progress wakes up one day and realizes how far they have come! They actually master a small component of the world’s knowledge. This is the **Fifth Stage** - **Contribution** – when they become part of the professional accounting community and contribute their skills in some business environment in their career. In the **Sixth Stage** of being an Accountant – **Leading** – some members of the accounting community rise up to take leadership roles, whether in their firms, within their community or within the professional body. They contribute to the advancement of accounting, professionalism and goodness in life.

I describe the **Seventh**, and ultimate, Stage of being an Accountant as **Chimera**. This is an uncommonly used word that derives from ancient history. In mythology, the chimera was a monstrous, fire-breathing creature composed of many different animals. (Ed note: derive a clip art off the web of a chimera beast). If you google this word for a definition, in fact you will find a vast array of definitions with multiple metaphorical meanings, some of which you may take disparagingly. However, my application of it here derives from an *Oxford* definition, which is “**a thing of hybrid character**”, because this is what we can become in our ultimate manifestation as professional accountants. A diversity of education, wisdom, experience and thirst for knowledge sets Shakespeare’s stage for a Seventh Stage accountant. However, it doesn’t just happen by “being there” in *Chauncey Gardener* fashion. We have to make it so. “Many are called, but few are chosen” is an ancient quote from Matthew 22:14.

Many writers on **innovation** talk about the fertile ground for creative thought that **explodes** at the intersection of diversity. And that diversity can emanate from various sources: diversity of education, life experience, travels to far-off places, multi-cultural affiliation and creative hobbies, to name a few. For most of us, following this pathway is an uphill battle, because our very brains are hard-wired to do the opposite – to spurn diversity in favour of the familiar. In processing life, the brain – ever energy conscious – seeks shortcuts to interpret what it experiences, and chooses the familiar over the novel. And so, many people aspiring to a Seventh Stage existence effectively must **declare civil war** on, and in, themselves to overcome the lazy brain. Civil war is never pretty!

In closing, I believe that a Seventh Stage accountant ought to reflect on a life’s contribution by posing the same question as do those who are in the creative arts: what is the legacy of my Body of Work? I doubt that many of us think of our day-to-day efforts as constituting a Body of Work. Have you thought about yours? If you haven’t, you are probably a Fifth Stage Accountant.