

A Family Affair

Despite taking detours in their university studies, two daughters have found themselves following in their fathers' accounting footsteps.

> By Marijke Vroomen-Durning

Some professions – from retailers to doctors, from funeral directors to lawyers – run in families. Accounting is among them. This ancient profession continues to grow and thrive, and provide stimulating careers for generations of families.

THE LAFRENIÈRES

– Father and daughter Certified Management Accountants

Guy Lafrenière, CMA, MBA, and Vice-President of Administration and Finance at Héma-Québec, and his daughter Marie-Pier Lafrenière, CMA and Financial Analyst at Centre de finition Global – Bombardier Aéronautique, are very much alike. Both enjoy mathematics and are very organized, important traits for good accountants, they say.

After studying administration and accounting at the CEGEP level, Guy Lafrenière went to work. He didn't have any immediate plans to become an accountant and it was only when his employer encouraged him to continue his studies at the university level that he considered this a possibility. With this support, he studied at night, at HEC Montréal, while working during the day. In 1983, he obtained his CMA designation. "No one in my family or

neighbourhood was an accountant. It was only because I liked to work with figures and things that are well organized that I thought accounting could be a good job."

Marie-Pier Lafrenière took a similar route when it came to choosing her career. She entered CEGEP with science in mind, enrolling in the Pure and Applied Sciences program. However, she found that mathematics was more appealing. After her first year of university she decided to switch into accounting. A memory that still makes the senior Lafrenière laugh.

"When Marie-Pier was young, I was always working too hard," he recalls. "I would bring work home instead of staying at the office and she used to say: 'I will never be an accountant.' She made me promise that I would

never influence her decision." To say he was surprised at his daughter's final choice would be an understatement.

Guy Lafrenière's pride is obvious when he speaks of his daughter, and he was able to publically demonstrate it at the 2005 CMA Graduation Ceremony, when the CMA Order invited him to present his daughter with her diploma.

Would Marie-Pier Lafrenière want her son to follow in her footsteps? "It's more important to me that he chooses something he likes, but if he decides to go into administration or accounting, I will encourage him for sure," she says. "It's a great job."


Accounting has changed quite a bit since Guy Lafrenière graduated. It's no longer a solitary profession, he says. "When I was hired many years ago, we

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worked in the office and had little chance to communicate with people working in the factory or in the field." Over the years, CMAs have become more involved, working closely with others in the company.

Nowadays, high-tech and sophisticated systems are an integral part of the profession. Accountants are assisted by computers in preparing and analyzing complex financial information, and they are proficient and up-to-date in the latest programs and available technology. This has enabled accountants to increase their importance as business advisors to clients, to enlarge their role in company operations and to provide important input in all decision-making processes.

With these changes and the never-ending need for accountants, the Lafrenières can look forward to many generations of future accountants entering their profession.

 GUY AND MARIE-PIER LAFRENIÈRE, CMA
Photo: Rachel Côté

MORTY ZAFRAN, FCA,
AND JOAN ZAFRAN, CA
Photo: Rachel Côté

THE ZAFRANS

Father and Daughter Chartered Accountants

Joan Zafran, CA and CFO of Ulex Fashion Group, started off in the B.Sc. program in Physiology at McGill University. "I was always good at math," she explains, "but there was really a lot less math and logic than I expected in the science program." After a year, she moved into the Bachelor of Commerce program. Not only was her new field more compatible with her strengths, it also launched her in her father's footsteps.

Morty Zafran, FCA, CFE, and President of Zafran Consultants, also did not aspire to become an accountant when he graduated from high school. He spent two years studying engineering but he wasn't satisfied with the direction he had chosen. When a friend suggested accounting, something clicked. Once you have your CA, doors will open, his friend told him.

"He was right. I've done several things with my CA designation," says Morty Zafran. "When you take the courses and write the exams, you learn a certain way of thinking and a certain professionalism." As a CA, you can teach or work in industry, business, government, or private practice.

Knowing how powerful and useful a CA designation is and that the program was more in tune with his daughter's strengths, Morty Zafran encouraged Joan's change in direction. Studying to become a CA in the 1990s

was significantly different for Joan Zafran than for her father in the 1960s. Because of the advancement in the techniques related to the training of new accountants that the profession had developed over the years, Joan Zafran didn't rely too much on her father for help with her courses. Working during the day and taking courses at night, she had access to many people who had recently completed the program and who were available to answer her questions. "I found she was becoming much more knowledgeable than I was," says her father.

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There were other differences, too. Families today with inter-generational accountants are mostly made up of fathers and sons or fathers and daughters. Mothers rarely enter in the equation. In Morty Zafran's time, few women were studying accounting. "In my BCom program, there was just

one girl in my class," he recalls. Now that female enrolment is so high in the commerce programs, this will change.

The Zafrans have never worked together within the same company. "I always wanted to keep myself at arm's length," says Joan Zafran. If she had been working in her father's firm, she would have been answering not only to her father, but to the other partners as well. Not wanting favouritism or unfavourable treatment, she never applied to work at the same company or firm as her father.

The elder Zafran agrees that the younger accountants who are related to partners "have to work harder and prove themselves more than the others, otherwise they could be perceived to be favoured." And what if the son or daughter isn't up to the job? "How can we terminate them? I wouldn't want to be in that position."

While the Zafrans haven't physically worked together, their work has figuratively crossed paths. In the 1970s, Morty Zafran was working for a company that had offices in a building on Côte-de-Liesse. Ulex, the company Joan Zafran works for, recently moved into that same building. "I am across the hall from where his old office was," she says. Her father adds: "We are working together in spirit!" ●

