

University of Saskatchewan Accounting Designation Night – January 26, 2011: A CBV guest will present with a panel of finance experts (CA, CGA, CMA, etc.) to an audience of finance, accounting and business students.

#### **Interested in volunteering at an upcoming CICBV event?**

We are looking for enthusiastic CBVs to attend the events listed above, and many others. From sharing your insights into business valuation as a career to prospective students, to giving presentations that promote the CBV designation to other professionals, we need you! To volunteer, or for more information, please contact our External Relations Coordinator Lauren Kirshner at [kirshnerl@cicbv.ca](mailto:kirshnerl@cicbv.ca).



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## Writer's Edge

### By Ingrid Sapona

Welcome to Writer's Edge, a column by Ingrid Sapona, owner of Good with Words. In her column, Ingrid writes about ways of improving your communication skills. Many of you already know Ingrid — she's been working with the CICBV and CBVs for more than 10 years and is the creator and presenter of the popular seminar: Valuation Reports and Opinions: Your Stock In Trade - Are they as clear as can be?

Ingrid welcomes your feedback, questions, and suggestions for topics you'd be interested in reading about. Drop Ingrid a line at: [ingrid@goodwithwords.com](mailto:ingrid@goodwithwords.com), or at 416-259-3399.

## Executive Summaries

I'm often asked how long executive summaries should be. Because there's no definitive answer, I suggest that instead of worrying about the length, writers should focus on:

- what to include, and
- how to craft them.

Originally, "executive summaries" were summaries meant to provide executives with essential information and specific recommendations regarding business decisions they'd be called on to make.

Nowadays executive summaries are not just for executives and often they aren't written specifically to recommend a course of action. Instead, the title is often used for summaries written for anyone who wants, or needs, to understand the issues and conclusions set forth in a document, but who may not be interested in reading the full document.

### **What should be included?**

At a minimum, the summary should include a description of the main issue, or issues, and any conclusions the author makes – in other words, what the reader needs to know. In the case of a valuation report, for example, this might be a brief description of the engagement (what is being valued and why) and the CBV's conclusion as to value.

But beyond the minimum, the summary should also include information that helps readers decide whether they agree with the author's conclusion. In a valuation report this would be things like the valuation method chosen, and maybe even a brief explanation of methods considered but rejected.

### **Crafting executive summaries**

How you go about writing a summary is a matter of personal preference. One common method is to highlight the main points and then cut and paste the highlighted text in a logical order. This technique is especially easy when the document features strong, well written topic sentences. Another technique is to write a sentence or two describing the key point of every section and then combine those sentences into a summary. Of course, regardless of the method you use, you must edit the summary for clarity, flow, and brevity.

If you have multiple points or conclusions, be sure to consider how to structure the summary. If, for example, you think readers may refer back to particular sections of the underlying document, mimicking the document's structure can be helpful, especially if you also use some of document's key headings. Keep in mind, however, that in the summary you may not touch on every point – only key points.

### **Summary's stand-alone nature**

Though executive summaries are usually attached to the document, the summary should be able to stand alone. In other words, it should give readers sufficient information to understand the issues without having to read the underlying document. So, for example, though it's best to avoid using jargon, if you use any in the summary, you must define it so readers don't have to refer to the document for the meaning.

### **Conclusion**

As with all writing, rather than obsessing about length, focus on providing information the reader needs in a concise, clear manner. If you do so, you'll end up with executive summaries that are always the perfect length.