



ILLUSTRATION BY CINDY LUBINIC

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# TRICKS OF THE TRADE

**CPAs have long provided financial guidance and expert solutions to their clients. But now many are being asked to navigate a tricky landscape of emotions, family issues and personality clashes, which means drawing on—or learning—an entirely new way of solving problems.**

BY LISA VAN DE GEYN

**C**andy and Andy (not their real names), well past retirement age and ready to spend their days perfecting their pickleball game, have decided it's time to hand over their successful business to their grown children. The children, Randy and Sandy (also not their real names), don't get along, though that has nothing to do with the family firm. There are underlying trust issues, thanks to questionable behaviour decades ago, and after countless miscommunications in the ensuing years, the only thing these two agree on is that their relationship is strained.

On this particular afternoon, the four are sitting in a rather stuffy boardroom discussing the future of the business and its management. There's also a trusted adviser in the room, acting as a neutral party and facilitating the dialogue, Candy and Andy's accountant. At a break in the conversation, a quiet Randy shifts in his chair and looks over at Sandy. "I just want to say I'm sorry for what happened." Sandy sits silently, eyes fixed on a painting across the room. The CPA, with many years of insight,

plenty of experience in negotiations and mediations and armed with impeccable interpersonal skills, recognizes this as a critical moment in the company's future. After a long pause, the CPA turns to Sandy and says with compassion, "Can you tell Randy you heard what he said?" The apology Randy's offered is what some call a "golden bridge" in negotiation—it can allow both sides to advance constructively. Had the CPA in the room not been well-versed in dispute resolution and engaged in active listening, Randy and Sandy might still be at an impasse.

In the past, accountants typically were not seen as advisers with both the soft skills and negotiation know-how required to navigate an example like the story above (predicated on a true story, though with personally identifying details altered). While those who aren't in the profession might have once seen CPAs as technically minded professionals who fancy spreadsheets over people, that perception is changing. With clients turning more frequently to their CPAs for advice and guidance, the accountant's