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H. JAMES GRAM

Born in Menominee, Michigan, Mr. Gram graduated from the University of Michigan with a bachelor of arts degree, later took a bachelor's degree in law. A trustee of the Grosse Pointe Memorial Church, Mr. Gram is also active in Phi Alpha Delta and various professional organizations. Since 1955 he has been a partner in Detroit.



THE OPEN DOOR

A POSTLUDE TO A RECENT SESSION WITH A CLIENT suggests that the offer of the *Quarterly* pulpit to me might well be used for a few remarks on "Communication."

After several of us had completed our conference the client told me "We are very interested in your views but I'm afraid our folks just don't speak or understand your language."

Fortunately, comments of this sort have been infrequent but the candor of the client suggested that I ought to do some soul searching on the subject of communication.

Webster defines communication as "interchange of thoughts or opinions by words, letters or messages."

To me the word interchange is extremely important in the definition because there must be both transmission and reception to have communication. It is a two-way street. Implicitly, good communication involves a knowledge of semantics or the science of word meanings.

All of us will agree that the nature of public accounting being what it is, effective communication is perhaps the most important tool we have to use. We take justifiable pride in our technical knowledge and in our ability to create and develop techniques that will produce growth and profits for our clients. In order to successfully impart these to our clients, we must write and speak their language. Have you ever stopped to think that some of the words we often use may be meaningless to some people? The best idea in the world is utterly useless if a failure in communication exists.

There is a tremendous growing demand in the world today for what we have to offer. Opportunities for service to our clients are increasing. Let us all strive daily to improve our communication with each other, with our clients, and with the community at large. Constant improvement in communication will contribute immeasurably to the attainment of our objectives.

D. James Gram