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What Accountants Should Watch

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All too frequently the very characteristics which make one proficient at a job tend also to limit his ultimate success in his chosen field. Consequently, it behooves the ambitious to comprehend that fact and to know what characteristics he should watch so that his achievements may equal the fullest measure of his ability.

Most important for accountants to watch are those characteristics which have led to the observation that accountants are not *good mixers*. There are exceptions, of course, but most accountants do not devote enough time and thought to the art of making themselves popular with others.

If one will only check the facts, the reason for this reaction will be perfectly obvious. The first requirement for an accountant is accuracy, for an accountant deals primarily with facts. A thing is either accurate or inaccurate. There is no compromise.

This atmosphere has a tendency to cause one to take on an impersonal attitude not only toward things, but also towards people. The accountant is normally not considered a salesman; he is regarded more as a technician who should function without feeling or emotion and whose sole duty is to work toward the purpose of supplying facts regarding any phase of business or operations.

Most accountants seldom come in contact with the public. When they do their business is limited to discussing the facts without injecting their personality. This is easy to understand, for when one permits his personality to become a part of a situation his emotions are more susceptible to stimulation. In an emotional state one's judgment is less likely to be accurate. So an impersonal attitude is usually a safe and satisfactory stand for an accountant to assume in approaching his everyday technical problems.

This method of maintaining an impersonal attitude is most efficient so far as his actual work is concerned, but the little matter of losing the "human touch" is endangered in the process. If it is possible for one to assume an impersonal attitude when the occasion favors this action, and later show a friendly attitude when an impersonal attitude was no longer necessary to guarantee accuracy, the perfect personality for an accountant would be the result.

It is always well to remember that promotion many times depends more upon personality

and ability to get along well with subordinates and superiors than upon technical ability to do the mechanical part of the job. Especially is this true the more important the position occupied by the accountant. In a large concern one graduates from being just an accountant the higher he progresses in the organization and takes on the responsibilities of an executive.

People who are qualified technically to do any mechanical type of work are plentiful. Competition in this group is keen; but to find an individual capable of meeting the technical requirements of an accountant and still maintaining that nicety of balance which permits him to sway and control the emotional reactions of his associates and the public, is the exception and not the rule.

Not all accountants can become expert salesmen, especially if they are to still remain good accountants; but one would be surprised just how much more he could accomplish if he would be more conscious of the fact he would gain more if he would become a better mixer. And how may one become a better mixer? In just the same way he can become a better accountant or improve his technique and ability for any work he may be doing. To become a better mixer one should first know more about people; second, he should develop the knack of liking people.

Not all individuals can reach the same degree of proficiency in getting along well with others, but *all* individuals can do a better job of causing others to like them, if they will intelligently study the subject and honestly and whole-heartedly make an effort to look for the things in others that they like, rather than endeavor to discover another's faults.

The accountant by nature is trained to locate and call attention to error. Because of this urge, cultivated or native, he may be too prone to find fault with others and to express his views quite frankly. Faultfinding is most detrimental, especially if one desires to be a good mixer.

This formula taken from *The Executive's Manual* seems to sum-up the entire thought: "In dealing with *things* accuracy is the primary requirement, but in dealing with *people* constructiveness is the primary requirement; therefore, accuracy becomes secondary in importance."