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The Accountant Communicates

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The work of the accountant is done not in isolation, but in a world of people where the exchange of information, facts, thoughts, and ideas is vital. Consequently, skill in communicating—in the exchange of ideas and information—is of the utmost importance to the accountant who would be successful in his work.

The process of communication, however, involves not only the sending of messages but also the receiving of messages, and a skilled communicator is one who not only transmits information effectively but also receives information effectively. And the most frequently-used means of receiving data are reading and listening.

When one thinks of the events of a typical business day—of the amount of time spent in discussions, conversations, and telephoning; in meetings, conferences, and interviews; in giving and receiving instructions—one is not surprised to learn that a business executive may spend as much as 40 per cent of the business day in listening. Listening, then, becomes an important business skill, yet studies show that most individuals listen at about only 25 per cent efficiency. But studies also show that skill in listening can be improved by following these five guides to effective listening:

1. Good listening is work; it takes energy; one cannot simply sit back, relax, and let the words flow into the ears. Instead, the listener must be mentally alive. All of the senses must be alerted to act as receptors, for the ears are not the only sense involved in listening. The eyes, for instance, are a tremendous aid. A speaker who frowns, who pounds the desk, who gestures wildly, is communicating by his actions as well as by his words, and the wise listener looks for these signs.

2. Good listening requires mental as well as physical conditioning. Most persons realize that physical comfort is essential for good listening; noises and distractions must be eliminated, the ventilation and lighting must be right, seating must be comfortable and close enough so that one can see the speaker. Few people, however, stop to think of the mental conditions that are necessary for good listening: a mind that is open and willing to listen to

anyone, willing to listen to difficult material, willing to listen to viewpoints that are contrary to the listener's, willing to listen to material that does not sound too exciting or interesting at first. A receptive mind is the first requirement for learning new things, for hearing new ideas.

3. Good listening results when the listener replaces lapses in concentration with proper use of one's "spare time." The average American does not speak much faster than 125 words a minute, yet the human mind is able to handle the words and thoughts it hears at about 400 words a minute. Consequently, the listener finds himself with spare time; and when that spare time is used for day dreaming, the listener may discover that his mind has wandered far away from the topic being discussed. Effective listening results when one uses his spare time by:

- a. trying to outguess the speaker, by trying to determine ahead of time the point the speaker is developing,
- b. weighing the evidence the speaker presents: is it truthful, unbiased, acceptable, pertinent?
- c. reviewing what has been said so far,
- d. listening between the lines: what do the speaker's tone, expression, gestures convey?

Such use of spare time keeps the listener's mind on the subject and increases concentration.

4. Good listening is based on controlled emotional responses to what one hears. When the thoughts expressed by the speaker are those with which the listener agrees, the listener tends to become relaxed, uncritical, ready to accept all of the ideas being presented. On the other hand, when the speaker presents ideas with which one disagrees, the listener's mind becomes overstimulated. He plans a rebuttal, a refutation, or an embarrassing question to ask the speaker. As a result, most listeners do not really hear nor learn viewpoints that are opposed to their own way of thinking; in other words, they never learn anything new. A good listener recognizes that he has prejudices; he knows which topics can arouse an emotional reaction. Consequently,

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when those topics are discussed, he does these two things:

a. listens for negative evidence; that is, looks for points that will prove the other side right. Of course, such listening can be dangerous since it may result in the listener's having to change his opinion or in learning that his own viewpoints are not right.

b. listens until the speaker is finished, until he has said everything he plans to say. Many people "listen" by mentally planning what they will say when it is their time to speak; consequently, they do not hear all that the speaker has to say. Often, if the listener will just "hold his fire" until the speaker is finished, he will find that listener and speaker do not disagree to the extent that he may have thought at first.

5. Good listening results when one listens for ideas rather than for facts. Many facts are difficult to remember and so they are soon forgotten, but one central idea or main thought will remain with the listener for a long time. And, is it not far better to remember one main theme than to remember nothing at all?

These five suggestions are your guide to effective listening. If you will put them into practice, you will soon find yourself a better communicator—and a better accountant.

(A digest of the luncheon address given at the AWSCPA ASWA annual meeting on Friday, September 23, 1960, in Philadelphia by Bernadine Meyer.)