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# "ARTS" OF THE COMMUNICATION PROCESS

*Four accountants from Los Angeles give their views on the four "Arts" of communications, Speaking, Listening, Writing and Reading, and the role of each in the communication process.*

Los Angeles Chapter  
ASWA

Webster defines the word "communicate" as a verb meaning "to impart; reveal; to share," and "communication" as a noun meaning "the act of communicating." A communicator according to Webster is "one who or anything which communicates."

Today, communication plays such an extremely important part in management, business, organization or committee work—and in our personal lives—that the subject is included in many training programs and considerable literature has been published about the communication process.

The communication process is very personal. In effective communication with others, ideas must not only be expressed clearly, but listened

to and understood. We were not born with the ability to communicate effectively—we must work to acquire it. We can do this through study in the communication "Arts" of Speaking, Listening, Writing and Reading. Yes, these phases of the communication process are really "arts." Again, on authority of Mr. Webster, an "art" is defined as "the employment of means to accomplishment of some end, . . . the branches of learning included in academic study."

The following excerpts from talks on these important "Arts" are compiled from speeches delivered on the subject "An Accountant Communicates."

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## THE ART OF SPEAKING

By Hazel Brooks Scott

Just how important is oral communication to you and to me? When we consider the large amount of time spent every day in talking and listening, we realize that oral communication is a very big thing. Our relations with our families, our friends, with tradespeople, business associates, customers, clients and, particularly, with management are affected by how well we sell ourselves.

Yet the failure to communicate satisfactorily is "bugging" many people these days. Newspapers report that teenagers are complaining that they can't communicate with their parents. Parents complain that they can't reach their teenagers. Employees gripe that they can't talk their problems over with management, and management grumbles that the employees don't get the message.

Consider four situations in which oral communication is used and some suggestions to help make for better understanding and for more harmonious relationships. First, there are the face-to-face conversations in homes, on the street, in organizations, and in places of business. Second, there are the telephone conversations in both private and business lives. Third, there is attendance at and participation in committee or staff meetings or conferences. Fourth, there is the prepared speech.

### *Face-To-Face*

The face-to-face conversations should be easy, stimulating, and fun. Conversations should be *with* others, not talking up, or down, or to. We should try to put ourselves in the other person's shoes and get a good, solid glimpse of his viewpoint. This is an important aid to breaking down the barriers to communication between teenager and parent and be-



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tween employer and employee. The spoken word should be precise in expressing just what is meant. Avoid the dull details. No one really cares whether the incident happened on a *Friday* or a *Saturday* or at *one* or *two* o'clock. Find some refreshing substitutes for the overworked words and trite expressions in the vocabulary.

Try to talk about subjects that interest the other person. Find a conversational "soft spot"—a hobby, job, family, or travel. Ask questions that show interest but not curiosity. Most people are complimented if asked their opinion or advice because it makes them feel important. Be sincerely generous with praise. Appreciation makes people feel more important than almost anything that can be done for them. Above all, be kind. The unkind word or remark once uttered, cannot be taken back.

### *The Telephone*

And now for the second oral communication situation—the telephone—convenience or monster. Every telephone conversation is a public relations job for the participants and their firms. Before dialing, organize ideas and jot down the questions that need to be answered. Have material needed handy for reference, and a pad and pencil to record the information sought.

When the telephone is answered, announce yourself properly with name and company. To close, review the details of the conversation, if necessary, inquire the name of the person talked with, if unknown, and hang up gently.

When answering the telephone, answer the first ring if possible. Be alert, ready to help, but not gushy. If the call is for someone who is not available, avoid short, curt answers such as "She's out," "She's busy." Instead, express regret and give a report if possible—"I'm sorry, she stepped out for a few minutes." And always offer some kind of help—"May I help you" or "May I take a message for her." If it is necessary to leave the line for a few moments, ask permission and wait a moment for a response. Upon returning to the line, a "Thank you for waiting" will be appreciated. What is said on the telephone is important, but how it is said makes the difference.

### *Conferences and Meetings*

The third situation of face-to-face communication is that of a committee or staff meeting or a conference. These are meetings of individuals, preferably a small group in a round table discussion, for the purpose of finding an answer to a question or a solution to a problem. It is a pooling of the knowledge and experience of

a group through conversation and discussion of a problem in which all have a common interest.

Each conference needs a leader to state the problem properly. As soon as the problem is before the group and clearly defined, the leader asks a question to get the discussion started. A leader does not usually express an opinion even though it is asked for. The job of the leader is to draw information and opinions from the group.

As the discussion progresses, keep the objectives of the conference in mind. If the discussion drifts away from the subject, help the leader bring it back as smoothly as possible.

The leader should make certain that all members of the group have a chance to participate. Without full group participation, the conference cannot result in the best solution of the problem. The leader must encourage the group to investigate all possible solutions and to select the most desirable one. When a solution has been selected, the leader makes sure that every member of the group knows the conclusion reached. To insure this the conclusions should be summarized in a few brief statements that cannot be misunderstood.

### *The Speech*

The prepared speech is the fourth face-to-face situation in the art of speaking. Speakers are discovered when opportunity calls on them to speak. The best advice to those who still have a great fear of standing up before a group, is to accept every opportunity offered.

There are three principal types of public speaking—impromptu, extemporaneous and memorized or manuscript. Impromptu speaking means no preparation at all. One desirable feature of impromptu speaking is its spontaneity. A person who has prepared a speech, either by making notes or an outline, or by writing it out in full, but who uses neither notes or manuscript, is speaking extemporaneously. It is generally conceded that the best method is extemporaneous speaking.

After learning as much as possible about the subject and making full notes, it is a good idea to prepare an outline—a short, simple one. The outline may be memorized or it can be put on small cards and kept handy for reference. The most thorough preparation is to write a speech in full—not to commit it to memory but for practice in phrasing and to become familiar with the subject. Memorizing can be dangerous because it becomes mechanical, and, if one forgets, it is difficult to move on to the next idea. Reading a manuscript effectively is difficult because there is a tendency to read words

and phrases mechanically rather than to speak with conviction.

The speaker should practice the speech aloud to become accustomed to the sound of her own voice. She can work for greater expression and can listen critically to enunciation and pronunciation. The first sentences should be spoken slowly with volume until the audience becomes accustomed to the speaker's voice. The final key is to think of subject—not of self.

All face-to-face communication becomes more important as the level of the job climbs. This is true because of the greater involvement with people and the widening of the sphere of influence. Therefore, it benefits all to improve communication techniques.

## THE ART OF LISTENING

By Ruth M. Greenberg

No matter how large or small an organization may be, good communication is as necessary to good management as breathing is to living. People who know what they want done, by whom, at what time, in what place and for what reason, might just as well not appear at their places of business if they cannot do an effective job of communicating all of this to the other person. To see that someone else also knows, and, in addition, is willing to take the necessary steps to see that it gets done, is the heart of management. To examine what has been done and see that it is good, is the end of management.

There are people who can hardly wait for the person who is talking to draw a breath so that they can speak about the ideas that have been going through their minds while the other person was talking. They didn't really hear a word—they were not really "listening."

This happens in business all too frequently. Instructions are given to handle certain accounts differently. But the person to whom the instructions are given is used to doing things one way—had been doing it that way for a long time and doesn't want to change. He doesn't listen to the instructions, because he can hardly wait to tell why he doesn't want to make the change and why it won't work.



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Throughout history, listening has often been the sole medium of learning. By contrast, reading has served as a primary tool of learning for only a few hundred years, but even during this period it is entirely safe to say that more has been learned through oral than visual communication. And today, to all who take note of what is happening, it is obvious that the relative importance of listening is steadily increasing.

Listening is a skill—it can be improved through training and practice just as reading, writing and speaking. We talk about 125 words per minute, but the brain receives at about 300 words per minute, so even when listening carefully, there is still spare time for thinking. What one does with this "spare time" is the key to concentration.

### *Correcting Bad Habits*

The correction of bad listening habits is to use the spare thinking time efficiently while listening. What do people do when they listen well? First, they think ahead of the speaker trying to guess what oral discourse is leading to and what conclusion will be drawn from the words spoken at the moment. Second, the listener weighs the verbal evidence used by the speaker to support the points made. Third, periodically, the listener reviews the portion of the talk completed thus far. And, throughout the talk, the listener "listens between the lines" in search of meaning that is not necessarily put into spoken words.

By listening, we broaden knowledge. A good speaker who has wide knowledge of a subject will select facts and consolidate information as he speaks, to convey the gist of the subject.

Most speakers learn to watch their listeners' reactions and to use these reactions as guides to tailor the spoken word so that it will be more easily comprehended. A speaker, for example, will repeat and rephrase what he says if he feels that it will help a listener to understand the statement. The same kind of adjustment is not so easily accomplished between a writer and a reader. If a listener still fails to understand what is spoken, he usually has the opportunity of asking on-the-spot questions for clarification. The opportunities for readers to question authors are few indeed.

Some helpful points to improve listening are as follows:

Face the speaker and make sure you can hear—don't try to write every word he says, but if notes help you, get only pertinent ideas—the trend of the talk may be lost when trying to note every word.

Watch the speaker and listen to his ideas—don't lose ideas by listening only for facts.

Don't let certain words prejudice you so against the speaker that you can't listen to him attentively. Keep your mind on what the speaker is saying.

Because the brain works so much faster than the tongue, these four mental ingredients will aid aural concentration—thinking ahead, weighing evidence, summarizing what has been said and listening between the lines.

## THE ART OF WRITING

By Shirley E. Collins

Written communications include such things as inter-office memos, accountants' working papers, correspondence with clients, audit reports accompanied by comments and footnotes, and even memos and notes from ourselves to ourselves.

The object of a written communication is to convey information of one sort or another. It may be formal or informal but the same general rules may be used for both types.

A good basis on which to begin writing, is to give some thought to the person or persons who will be reading it. For example, the inter-office memorandum: If it is to convey a new instruction or procedure or change an existing one, it must be written so that it will be easily understood and quickly acted upon. It must be written in a clear, concise manner, using words that are generally familiar to the person who is expected to follow it.

### *Working Papers*

One other example of written communications and certainly one of major importance, is the set of working papers that is prepared prior to the preparation of any financial statement or report. These papers are the only clue to what

has happened in the past and what may have been expected to happen in the period being worked on. Every item that is included in the accountant's working papers is part of a written communication.

Properly designed and coordinated, this written communication can do much to bring to light automatically, errors of either the client's or the auditor's staff. Good working papers provide a record of information needed for the preparation and review of the report. They include not only the source of the information used, but how it was interpreted and the method by which it was verified. As written communications, they are of major importance in any accountant's work; they must be written so that there will be no possibility of a wrong interpretation.

### *Footnotes and Comments*

One of the most difficult of written communications that accountants have to face is that of writing footnotes and comments in an audit report. It is difficult because this is one situation in which technical matters must be expressed in language that readers without technical accounting training can understand. It is frustrating because in every sentence comes the same problem; the strict body of regulations as to what must be disclosed in audit reports. Also, the report discusses a client's financial affairs. It must say what is meant, no more—no less.

If anything in the report is vague, inaccurate, or subject to more than one interpretation, serious trouble could result—to the client and to the accountant. In striving to be exact, an accountant may easily fall into the habit of using long sentences and rambling phrases, a manner which brings on a comment by non-technically trained people, that an accountant must be schooled to "write a lot and say nothing."

### *Correspondence*

If correspondence directed to a client contains suggestions for improving his business procedures, the suggestions should include the reasoning behind them, and, this reasoning must be clearly stated so that he may accept or reject it on the basis of his own knowledge.



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## Memos

Written communications also include those we write to ourselves, such as memos on the information needed to prepare a tax return, or information needed when a client's general ledger asset account suddenly reflects a credit which does not appear to be the basis of anything that has ever been recorded in the books of account. In both of these situations, there are numerous bits and pieces of information which must be put together before the tax return can be completed or the transaction can be properly recorded. It is important, then, that the "communication" to self be complete and contain all the information needed. It may be some time before the client is reached and other matters will have intervened to dull remembrance of the information desired.

In summarization, a few rules are listed:

1. The game is to get facts from one head into another, so write in language the reader will understand quickly.
2. Don't use pretentious or "five dollar" words—the average person doesn't use them in conversation—why resort to them in writing?
3. Keep sentences short—in the seventeenth century sentences averaged about 45 words—today the average is less than twenty.
4. Paragraphs should be short—a paragraph should contain only the material which relates to its central idea. Even the one-sentence paragraph has its uses. It is, in fact, often necessary in audit reports.
5. Write to express—not to impress.

Remember—if the reader fails to understand, the writer has wasted time and effort in preparing the written communication.

## THE ART OF READING

By Irene A. Lowrie

Are you an efficient business person? Are you able to keep abreast of the latest trade reports, journals, and books? At night do you have to read through stacks of office correspondence? Are week-ends reserved for catching up on professional reading for which there was no time during the week? Professional and business people are confronted daily by a grow-

ing pile of trade journals, technical and financial reports, business letters, and important memoranda which they must assimilate somehow.

Valuable hours may be wasted each day by faulty reading habits. Skill in general reading must be developed before the Art of reading may be developed.

### *The Slow Reader*

This reader often secures a rather high degree of comprehension, but reading is a burdensome task. He honestly believes that it is necessary to read slowly in order to comprehend thoroughly. He tends to read books, articles, letters, newspapers, simple or difficult material, all at the same slow rate.

He does not really read, he studies everything. Except in quite difficult material, slow reading does not result in better comprehension. In most reading situations, moderately fast reading produces better comprehension of ideas. Fortunately, this is the easiest type of reading difficulty to overcome.

### *The Fast Reader*

This type believes that time is the essence of every reading situation. Good reading is synonymous in his thinking, with fast reading, regardless of the purpose for reading or the intrinsic complexity of the material. Being such a reader, he tends to score high in rate but low in comprehension.

The fast reader is as inflexible as the slow reader. When speed results in relatively poor comprehension, then that rate is inappropriate for the reader. When the material is technical, rapid reading is impractical, unless the reader finds the concepts quite simple. An overly fast reader wastes as much time as the slow reader because he gains so little for the amount of effort expended. It is best to curb the rate to a practical level until comprehension increases to at least average levels.

### *The Poor Reader*

Many adult and professional people, no matter how hard they try, find reading a difficult task. Not only do they read slowly but they comprehend poorly as well. Recreational read-

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This will eliminate the hitherto favorable capital gains treatment accorded appreciation in value during the restricted period.

From the corporate point of view the new regulations are beneficial in that a deduction may be taken for the full amount of compensation reportable. The incentive for this type of compensatory recognition will be eliminated, however, and employers and employees alike will not be in favor of such regulations being finalized.

Hearings on the proposed regulations were held in the early part of December. As a result the Treasury Department has extended the effective date from October 26, 1968 to June 30 of this year.

The intervening period will be utilized to evaluate the suggestions made at the hearings. In the meantime, action is being withheld on all ruling requests in this area. If, however, a corporation entered into this type of restricted stock compensation prior to June 30, 1969, the favorable treatment previously accorded this type of transaction should prevail.

#### NEW PORTFOLIO

A new portfolio published by 1968 Tax Management Inc. on "Estates, Gifts and Trusts—190 T.M. Subchapter J—Computation of Tax," was recently brought to your editor's attention. It is of particular significance in view of the fact that AWSCPA member Jesse M. Cannon, CPA of Raleigh, N. C. served as Special Consultant to the Publishers in the preparation of this portfolio.

The publication deals with the computation of tax and distributable net income in connection with Fiduciary returns, which can prove to be most helpful, even to those who are working in this area continually. Of particular note is the fact that distributions for Fiduciary Accounting purposes, as opposed to Income Tax purposes, have been distinguished—an understanding of such principles is very important in the preparation of tax returns.

We take this opportunity to congratulate Jesse on her contribution to the profession in connection with this publication.

#### THEORY AND PRACTICE

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should be applied retroactively to each such period during which the controlling conditions set forth in the Opinion existed.

#### ACCOUNTING FOR CONVERTIBLE DEBT AND DEBT ISSUED WITH STOCK PURCHASE WARRANTS

This proposed Opinion states (1) no portion of the proceeds from issuance of convertible debt securities should be accounted for as attributable to the conversion feature and (2) the portion of the proceeds of debt securities issued with stock purchase warrants which is attributable to the warrants should be accounted for as paid-in capital and the resulting discount (or reduced premium) on the debt securities should be accounted for as debt discount.

Thus, in this Opinion, the Board reverses the position it had taken in paragraphs 8 and 9 of APB Opinion No. 10, regarding the assigning of a value to the conversion feature of convertible debt, but reaffirms the position it took in that Opinion that stock purchase warrants issued in connection with debt securities should be valued.

In December 1967 the Board had suspended the effectiveness of paragraphs 8 and 9 in APB Opinion No. 10 dealing with the accounting for these items retroactive to its effective date and had substituted for them certain disclosure requirements. At the time of the suspension the Board stated that companies following the accounting requirements specified in paragraphs 8 and 9 of Opinion No. 10 could continue to apply them and that it might decide to have its Opinion resolving this question apply retroactively to the effective date of APB Opinion No. 10. This APB Opinion is effective for fiscal periods beginning after December 31, 1966.

In the proposed Opinion, the Board has elected to follow this procedure.

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#### "ARTS" OF COMMUNICATION

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ing is as tiring as that necessary to business. All in all any kind of reading is disagreeable. Many slow readers try to push themselves to greater speed. This often results in even lower comprehension and a tendency to regress. A failure to achieve better comprehension when

attempting more rapid reading occurs because there is no concept of appropriate methods. This failure is due to lack of the art and skill in organizing ideas and seeing relationships.

#### *The Competent Reader*

Some readers find no evidence of poor reading habits. Both rate and comprehension score  
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complexity of current problems and who understand the implications of the crucial questions now facing the profession will appreciate the insights Mr. Ijiri has provided.

Linda H. Kistler, CPA  
Lowell Technological Institute

*"PLANT FINANCING, ACCOUNTING, AND DIVISIONAL TARGETRY,"* George J. Staubus, CALIFORNIA MANAGEMENT REVIEW, Volume X, No. 4, Summer 1968.

This very interestingly written article is the true tale of a firm of four hardware stores. It compares the results of relying on return on investment as an indicator of divisional performance with accounting methods which consider cost of capital. Not only does the article have something worthwhile to say, but it is refreshing to read an accounting article which is in short story form.

Dr. Bernadine Meyer  
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good or better according to reasonable standards. Within reasonable limits it is possible to increase the speed of handling materials and have better retention results.

### *Previewing*

Analyzing the results of the four patterns, if a reader's rate is slow, his desk has an accumulation of unread materials because he has failed to recognize that different materials vary in importance or in the intensity of the attention they demand. A new approach to eliminating this situation is previewing.

Most prose is written in a rather common structural pattern, lending itself to previewing or surveying rapidly. There is an introductory paragraph that declares the main thought of the unit, the body illustrates and enlarges the main idea and the concluding paragraph sums up the point. So, by reading the topic and summary sentences of each paragraph, then the topic and summary paragraphs of each article, it is possible to cover material quite thoroughly but quickly.

Previewing is a recognized accepted technique recommended by all leading authorities to improve the art of reading. One rapid but complete preview is often sufficient to enable the reader to take whatever action is needed to dispose of the material.

In the accounting profession it is often necessary to do more perfectionistic reading than previewing allows—example, financial state-

ments. Certain facts must be retained pertinent to the particular job to be accomplished. If a reader has previewed the material of lesser importance, he will have ample time for the more important.

### *Skimming*

The previewing technique can be broadened slightly so that it may be the entire act of reading some materials. This is accomplished by skimming—a process of allowing the eyes to travel over a page very quickly, stopping only here and there to gain an idea. Skimming is previewing in a more thorough manner. There are many different ways of skimming, such as reading random sentences that seem to stand out, or reading only the center third of each line.

Combining the technique of previewing with skimming will help the reader to sort materials as to importance, then follow through with more attention to details. The reader will cut reading time by more than half if he uses skimming when it is appropriate. Skill and art in comprehending materials read in this fashion will grow with use of the technique, overcoming slow, cautious reading.

### *Reading for Ideas*

Another way to improve speed and comprehension is reading for ideas. This is accomplished by deleting as many of the less important words as possible. Reading is really thinking along with the writer. All ideas are present despite the omission of words. By reading and assimilating ideas rather than words, the reader understands and retains more. It is possible to learn to read faster by reading for ideas because this is closer to the capacity of thinking rather than a word by word rate.

The need for careful, detailed reading common to the accounting profession, especially in reference to financial reports, often results in a rather rigid habit of slow reading. Technical reports really are a very small portion of the reading requirements accountants have in a day's routine so a special effort should be made not to fall into this habit.

### *Scanning*

Scanning means looking very rapidly over a paragraph or large piece of reading matter to find the answer to a question. Scanning is the proper reading art in the use of a telephone book, almanac, a business directory or a dictionary. Scanning is particularly useful to the accounting profession when looking for a single fact or statistic in a series of charts, tables, annual reports, or in collating a group of facts for a detailed report.