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## Inside AICPA, September 20, 1993

American Institute of Certified Public Accountants (AICPA)

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September 20, 1993

**Staff  
Anniversaries**

Congratulations to the following staff members who last week celebrated various anniversaries with the Institute:

**Anniversary**

Barbara Shildneck	<i>Journal of Accountancy</i> - Editorial	34th
Stephen Miller	<i>Journal of Accountancy</i> - Editorial	9th
Pat Medlin	Quality Review	8th
Sharon Free	CPE Marketing Services	6th

**Please Welcome**

Irene Litvinenko - Accounting Clerk - Financial Management. After working on a temporary basis, Irene now joins the Institute full-time.

**Promotions**

Emma Carlson was promoted to Administrator - CPE Materials Management from Manager - CPE Operations Administration.

In Federal Government, Michele Elgin was promoted to Administrative Secretary II.

In Distribution Services, Andres Hernandez and Ramon Bonilla were promoted to Distribution Clerks.

Congratulations and much success in your new positions!

**Harborside  
Bulletin  
Boards**

Job postings and other staff notices will temporarily be posted on the luncheon club bulletin board until the regular bulletin boards are reinstalled on the 2nd and 3rd floors.

We appreciate your cooperation and apologize for any inconvenience.

**Congratulations!**

Teresa Garcia, Administrative Secretary, Tax Division, was presented an award and medal by the DAR National Conservation Committee in recognition for her work in founding Operation Pet Match. Teresa single-handedly placed 457 animals that were orphaned from Hurricane Andrew, proving that one person can make a difference!

## Listening Well

At the University of Minnesota, hundreds of business and professional people were tested for their ability to grasp the content of short talks. The conclusion: Immediately after the average person has listened to someone, he remembers only about half of what was said, no matter how carefully he or she was listening. Within eight hours of hearing the short talk, only a quarter of what was said is remembered correctly.

Concentration while listening is a greater problem than concentration during any other form of communication. The average rate of speech is 125 words per minute, but the human brain works much faster than that. While hearing at low speed, we continue to think at high speed, which brings about these conditions:

- The listener thinks ahead of the talker, anticipating what is being said and what the conclusion of the talk will be. Don't anticipate! Don't assume you understand something from the first few words. Keep an open mind. Hear the subject out instead of tuning them out.
- The listener gets sidetracked with other thoughts and only give partial attention to the talker.

Good listeners, say researchers at the University, direct a maximum amount of thought to a message being received. To keep their minds on the subject, they weigh the evidence of what is being said to see if it is valid.

- Periodically, one should summarize what has been said: "So what you're saying is ...". Watch for the communications the speaker is giving, like facial expressions and tone of voice, which may indicate seriousness, full or partial information, and the difference between fact and fiction.
- Listen particularly for ideas. When people talk, they want their ideas understood. Grasping them is a skill on which the good listener concentrates.
- Watch your emotional filters. When someone says what we want to hear, human beings open their ears up wide, but this is a time we particularly want to look for facts. What we want to be true sometimes is not.

When we hear something that opposes our convictions, we may spend our time mentally planning a rebuttal instead of hearing all the evidence.

When we fail to hear and understand the results can be costly, building up to lost efficiency, poor relationships, and compounding mistakes.