

Molloy College

DigitalCommons@Molloy

---

Faculty Works: Business

---

1973

## The Manager as a Teacher in GAO

Nicholas M. Zacchea

Thomas F. Curran

Follow this and additional works at: [https://digitalcommons.molloy.edu/bus\\_fac](https://digitalcommons.molloy.edu/bus_fac)



Part of the Business Commons

DigitalCommons@Molloy Feedback

---

# The Manager as a Teacher in GAO

*One very important task of managerial succession is to teach. Any organization, if it is to continue to progress in an orderly fashion, must assure itself that the skills, the attitudes, and the techniques of its members proficient in them are imparted to those who do not yet possess the desired level of professional expertise. This is the essence of the manager's role as a teacher.*

## Basic Elements

The GAO manager, in fulfilling his role as a teacher, provides systematic guidance to his subordinates according to their varying needs and abilities. The manager modifies this role as soon as he perceives a subordinate growing in knowledge and in skill. When manifestations of individuality and creativity begin to emerge and reflect increasingly mature and professional conduct, the manager invariably becomes more a source of information and inspiration and less a supervisor. Through the manager, each assignment gives a subordinate the opportunity for a max-

imum, intensive, educational experience.

## Teaching Role Preparation

Managers in GAO must be adequately prepared to enable them to develop positive, professional attitudes; to impart knowledge; to demonstrate required skills; and to provide subordinate exposure to a variety of professional, GAO-oriented, strategies.

Through discussions with his colleagues, a manager learns what is currently expected of both him and his subordinates. By conferring often with

---

Mr. Zacchea is an audit manager in the New York regional office, holding a B.B.A. degree in accounting from St. John's University and an M.B.A. degree in management from Long Island University. He is a member of the American Management Association and the Federal Association of Management Analysts. He received the GAO Meritorious Service Award in 1967.

Mr. Curran is a supervisory auditor in the New York regional office. He has a B.S. degree in economics from Fordham University and attended the New York University Graduate School of Business. He is a member of the Federal Government Accountants Association.

---

his subordinates about their talents, their attitudes, and their interests, he determines the best method for implementing this teaching role. Opening such lines of communication also helps to promote learning experiences for both manager and subordinate. Special cautions are always taken to mesh this teaching role preparation with the objectives or mission of GAO and the particular needs of those the manager is responsible for.

The good manager concerns himself with providing a total, integrated learning experience for all staff members on each GAO assignment. He is able to both demonstrate work techniques and illustrate new skills and analytical processes without being either inflexible or indecisive.

GAO managers also play a special role in assigning tasks or activities on individual assignments. Each task is assigned only after carefully considering the best means to accomplish required objectives and the relation of such means to the development requirements of the GAO staff member.

### **The Manager's Role and the Site Supervisor**

Management of the site supervisor is a basic responsibility of a GAO manager and one of the most direct teaching forums available to him. It not only prepares the site supervisor for an eventual managerial role but also helps assure other GAO team members of adequate training. Such management is best when it is as democratic and as participative as possible.

Counseling, as a part of regular site visits, is important once the manager has had an opportunity to observe the site supervisor and audit team in action. With this exposure to experienced guidance, the site supervisor acquires the managerial techniques necessary to develop his own professional competence as well as that of his subordinates. Guidance of the site supervisor is ultimately directed to preparing him for a managerial role and in a sense forging yet another link in the chain of managerial succession.

### **Task Assignment and the Learning Process**

Individual development is contingent on careful selection and assignment of job responsibilities. Therefore, task assignments are made to insure their successful execution and afford assigned staff members every opportunity to mature professionally.

Accurate profiles of staff members are requisite for this function. All past work experience, educational background, expertise, or special interests are considered. Professional or personal limitations which affect ability to perform and ability to learn are also identified. With this knowledge the manager is able to effectively participate with the site supervisor in the assignment of tasks which consider both the differing intellectual capabilities of available staff and the probable impact of these differences on task completion and on the learning process.

Consistently assigning tasks to an

individual which exploit positive attributes and do not provide either learning exposure or the reinforcement of past professional experience is avoided. Assignments are also made which will provide experience in areas where staff members have shown weaknesses so that attempts can be made to correct these weaknesses in a controlled environment.

Agreement about a staff member's specific level of responsibility is quickly reached before the execution of assigned tasks begins. The GAO manager is extremely careful in arriving at these parameters—permitting the staff member to assume all those responsibilities he can. Care is always taken to assign responsibilities having sufficient technical and personal challenge to insure continued professional expansion.

Effective managers encourage staff members to draw on all past experiences in carrying out assigned tasks. This not only reinforces previously acquired knowledge and provides a basis for the development of new technical skills but, equally important, aids in accomplishing desired task objectives.

### **Initial Guidance Is Important**

Once tasks are assigned, guidance is provided both before and during their execution. Generally, written guidelines, such as a program, pave the way for this initial guidance.

Interpretations of written material can be as varied as the differences in people, so a careful discussion of program elements for each assigned task

is usually adopted as standard practice. Areas that are vague, not completely understood, or susceptible to misinterpretation are fully discussed—a prime occasion for the GAO manager to slip into the teaching role.

Technical jargon and esoteric terminology in programs can create problems in understanding specific tasks or assignment objectives, and so they are discussed fully until commonly understood. This discussion often provides a good medium for learning. It is by and large a professional exchange and an opportunity for the manager to cultivate and discipline the technical habits of his subordinates.

At all times, interaction between staff members and manager is frank and open. Staff members always feel free to discuss personal or professional matters which may affect the job, impact on mission accomplishment, or bear on the learning processes.

### **Staff Evaluation as a Teaching Technique**

The GAO manager helps subordinates to develop by reviewing and evaluating their performance. This provides the manager with an opportunity to promptly detect personal and technical deficiencies and creates an occasion for the manager to suggest ways in which these shortcomings can be overcome. Yet another chance to teach!

In pointing out weaknesses, the manager is tactful and emphasizes the causes and remedies rather than the deficiencies. Concentrating on the neg-

ative aspects can cause a subordinate to retreat psychologically, to assume a defensive posture, and to establish well-fortified, intellectual resistance to further attempts at instructional counseling. Before weaknesses are discussed, several alternate suggestions for correction are usually developed so the talks can result in the selection of the most optimum solution.

On the positive side, managerial evaluation is an excellent opportunity to commend outstanding performance. Such recognition many times provides an impetus for even greater job achievement and helps stimulate increased interest in self-development.

A conscientious manager becomes confident of a staff member's comprehension of assigned tasks and his ability to perform by reviewing his work or through discussions with him. If it is ever evident that there is a less than desired grasp of the concepts involved, either the manager, the site supervisor, or both usually promptly reorient the staff.

The most important subordinate evaluation for some GAO managers may be the initial encounter with a staff member. This often provides the basis for both the depth and frequency of subsequent evaluations. When staff members have an ample grasp of both the tasks to be performed and the review objectives and when no serious deficiencies in performance are detected, then the nature and extent of subsequent supervisory evaluations can be set at a minimum.

Often during this initial evaluation, the manager is able to decide that a staff member's performance warrants

the assignment of broader responsibilities. This decision will not only enhance the staff member's personal development, but will positively affect the effective accomplishment of audit goals. Continued evaluation is of course still essential in such a case not only to detect shortcomings but to guide the individual when he assumes these greater responsibilities.

### **The Managerial Appraisal Is a Teaching Function**

The measurement of job proficiency is one of the most difficult functions performed by managers in GAO and is approached with the utmost of professional caution.

In preparing appraisals the alert manager pays particular attention to the diversity of disciplines of the younger staff members. The most recent additions to the staff are not always evaluated against the personal and professional standards which were developed for staff which, for the most part, had accounting backgrounds.

GAO managers now evaluate staff members who possess other academic backgrounds on assignments which may require different techniques. Therefore, the good manager helps to develop an atmosphere wherein he, the site supervisor, and the other team members can be exposed to the activities of those on the staff with diverse and unusual talents. All most certainly benefit by this exposure, but, more important, the manager can acquire first-hand knowledge of a junior staff member's technical specialties and is more

able to more accurately evaluate his performance and provide managerial tutelage.

### **Appraisals Must Be Approached With Care**

Informal day-to-day evaluation of all staff is for some a highly desirable standard. While this is always difficult for the often mobile GAO manager, it is certainly within the realm of possibility for the site supervisor. Certain hazards, however, must be recognized. Research has shown that frequent criticism constitutes a strong threat to self-esteem and generally disrupts, not improves, performance. It has also shown that individuals who receive an above average number of criticisms on appraisals generally show less goal achievement than those who receive fewer. Conversely, subordinates who achieve high levels in performance evaluations tend to show improved work performance on future assignments.

The question then as to when and to what extent a GAO manager's evaluation should contain a preponderance of either criticism or praise, or a delicate balance of both, is critical. The answer lies in a carefully considered managerial judgment made in the light of prevailing circumstances.

The development of a method for correcting deficiencies in a staff member's performance presents a critically important teaching challenge to a GAO manager. He first assures himself through introspection that the problems observed are not due to shortcom-

ings in his managerial techniques. Often they are related to weaknesses in managerial performance. If they are, changes are made immediately and reconciliation is effected with the subordinate just as quickly. Informing personnel of the corrective actions taken on the part of the manager is considered by some authorities as a way of securing subordinate confidence.

If a problem occurs in which corrective action is clearly beyond the control of the site supervisor or manager, the matter is best referred to higher authority for resolution. In cases where problems become evident immediately prior to a staff member's reassignment to another job, a detailed description of the situation, including a summary of actions taken in the interest of correction as well as untried alternatives, should be prepared for the benefit of the staff member's new supervisor.

### **Conclusion**

Any organization, if it is to grow, must depend on its members for

- continued increase in organizational proficiency,
- greater efficiency in the accomplishment of organizational missions,
- creation and maintenance of a well-developed, technically integrated work force, and
- orderly continuity of organization skills, attitudes, and managerial succession.

In an organization like the GAO organizational growth and increased proficiency are particularly dependent on

the sustained growth in capabilities of its staff members. Increase in professionalism, a high level of personal achievement, and fully developed technical skills in each member contribute to the overall growth of the organization.

Therefore, the teaching role of its managers is important and crucial to the organization as well as its staff members. Only through an understanding of that role and its careful, consistent application can organizational and individual growth be realized.

### **That's Us!**

Generally it may be said that the spirit of the personnel of the General Accounting Office is that of friendly cooperation, initiative, alertness for the betterment of accounting or other conditions, in whatever byways or channels activities lead; devising, suggesting, and applying, whenever and wheresoever practicable, improved methods, systems, procedures, and practices for the accomplishment of the maximum of results with the minimum of expenditure \* \* \*.

“Annual Report of the Comptroller  
General of the United States,” fiscal  
year 1929