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From the desk of John W. Queenan: Steps to greater responsibility

John W. Queenan

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from the desk of
John W. Queenan

Steps To Greater Respon- sibility

**“I follow up on the progress
of any accountant... whose
work comes to my attention.”**

Much of my time is spent in measuring the progress of the men and women of our Firm and seeing that advancement and greater responsibility come to them as soon as they show they are ready for it. If I had to say which of my duties is the most critical and the one that gives me greatest satisfaction, this would be it. For if the Firm is to continue to grow and render quality service to its clients, we must have the right people in responsible positions now, and we must be bringing along the people who will step into those positions later. Only if we do so can we look the future in the eye.

My direct efforts are of necessity more concentrated on advancements at higher levels in our organization, from principal or manager to partner or director—and within this management group to assignments of greater responsibility. For staff advancement, I must rely heavily on the judgment of others, but I will not hesitate to follow up on the progress of any accountant at any level whose work comes to my attention.

The designations we use—assistant accountant, senior accountant, consultant, principal, manager, etc.—are administrative necessities. It is true that when a man moves from senior accountant to principal, for example, he will have established his qualifications at this higher level, and he takes on stated responsibilities in an official way. But as any senior assistant who has found himself running an engagement knows, there are many things you do before you get the title to go with them. This serves, I think, to make the point that progress is a continuing thing, so that when one reaches any of these administrative signposts he has scarcely any time to look at the view before he must go back to the climb.

“There are many things you do before you get the title to go with them.”

It goes almost without saying that in one way or another a man's progress is being observed at all times. In selecting new partners and directors a list of potential candidates does not suddenly pop up. I shall have met a man on a number of occasions over the years, and given lengthy consideration to the effectiveness of his work. Also, I shall have studied carefully the observations of others who have worked closely with him. Further, I watch the growth of members of our management group, and thus judge what positions they might best fill in the future.

Over the years we have developed a number of criteria that we use—characteristics in the men we look to for the future leadership of Haskin & Sells—and I have told the other partners about them so that they might know what to look for to make the judgments upon which I depend. Briefly stated, these are the criteria:

Technical know-how and the mental ability to apply it
Administrative ability
Team spirit
Good writing
Tact and independence
Reaching for responsibility
Instruction and direction of others
Adaptability to people and places
Worthy bearing and conduct
Broad interests
Imagination
Judgment
Drive and forcefulness

A lot more words could be added to explain fully the meaning underlying each quality on the list. But it gives

“Characteristics of the men we look to for future leadership...”

you a general idea of the qualities we look for, and some related attributes can easily be inferred.

One of the first things I hope you will note is that none of these qualifications, except the first, relates solely to accounting as a profession. Granted, *technical know-how* is the prime quality which is our stock in trade. Beyond that, all are qualities that one might strive for whatever his calling. It is important to see this, in my view, because it points out clearly that the sort of man who is a success in our Firm is the sort who would make the grade in any other field of endeavor in which intellect, enterprise, and courage are essential for success.

Another thought that will occur to you in looking at the list is that every one of these qualities can be learned and practiced at every stage in a man's career. Therefore, the list guides us not only in choosing people for membership in the Firm; it applies every bit as well to men and women who have been with us just for a short time. Take *team spirit*, for example. This, in a principal or manager could mean such things as:

Working with other members of the management group to effect an optimum sharing of staff.

Assuring that experience gained in one engagement is utilized in other engagements.

Following through with client officers on constructive suggestions brought up by staff members during an audit.

Looking at these, do they seem different from what can be done at any level? As a senior assistant, for instance, would you not:

Volunteer yourself to take up the slack when the other assistant on the job is ill?

“... intellect, enterprise, and courage are essential for success.”

Help the new assistant out on his first assignment to become familiar with the client's business and its major problems?

Encourage the constant search for constructive ideas by steering your conversation with your colleagues to that subject?

Take another quality: *Imagination*. In a partner this may mean working with a client in planning an intricate merger with another company. In quite the same sense, it can be a senior accountant's working out a computer application to a part of the audit program.

You will note that the criteria mentioned include *Reaching for responsibility* but do not refer to *Authority*. Further thought will indicate that real authority is generated only by acceptance of responsibility.

Possibly the most satisfactory thing to me about this list is that one's share of any of these qualities can be increased by conscious effort. *Writing*, for example, is something we do in one form or another every day. Each time you write a sentence—in an internal control questionnaire, in preparing a footnote, in a letter to a friend—do you ask yourself whether or not you have said just what you meant to say and what you really mean?

Early in an accountant's career it is not so difficult for him to see how he is progressing. His job assignments are fairly clear-cut; supervision is close, and his performance is rated on each engagement. Later on the benchmarks become less distinct. Distinguishing between jobs really well done and those that are just satisfactory is more difficult. Often the results of a man's efforts show up only indirectly—in such things as whether or not the client recommends our services to others. But

“Real authority is generated only by acceptance of responsibility.”

while it becomes harder to find the benchmarks, the subtle evidences multiply: certain men get called on more frequently to do the tough jobs, or they find their way to the speaker's platform or to professional organizations' committees. They appear to be logical choices in selecting discussion leaders for training others. They become experts in certain industries or functional areas. They are invited along on first visits to new clients. Stated simply, they are *there* with what it takes when needed.

You may look around (quite rightly) and see people advancing who do not have in full measure every desirable quality on the list. In fact, the demands on a person reaching for the pinnacle in, say, *technical know-how* must almost certainly force him to reduce his emphasis in some other directions, such as toward *administrative ability*. The lesson that I think should be drawn from this list is that we can all strive for any of these qualities quite naturally, and with the expectation that they will be useful. As we progress, our own inclinations tend to make us more of one quality than another, but this is not bad. In Haskins & Sells we need people who have developed along different routes.

Fulfillment in one's work is a very personal thing, and so you have to establish a professional philosophy for yourself. Set your goals high so that you will not restrict your potential. At the same time, you should not try to accomplish every one of your goals at once. Concentrate on the job at hand—give it all you've got, and you will build your own unique structure of professional competence and character. It is an investment that can only grow and bring you, and the Firm, great returns in satisfaction and service.

“We need people who have developed along different routes.”