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# Are you listening?

Richard H. Grosse

Roy Stevens

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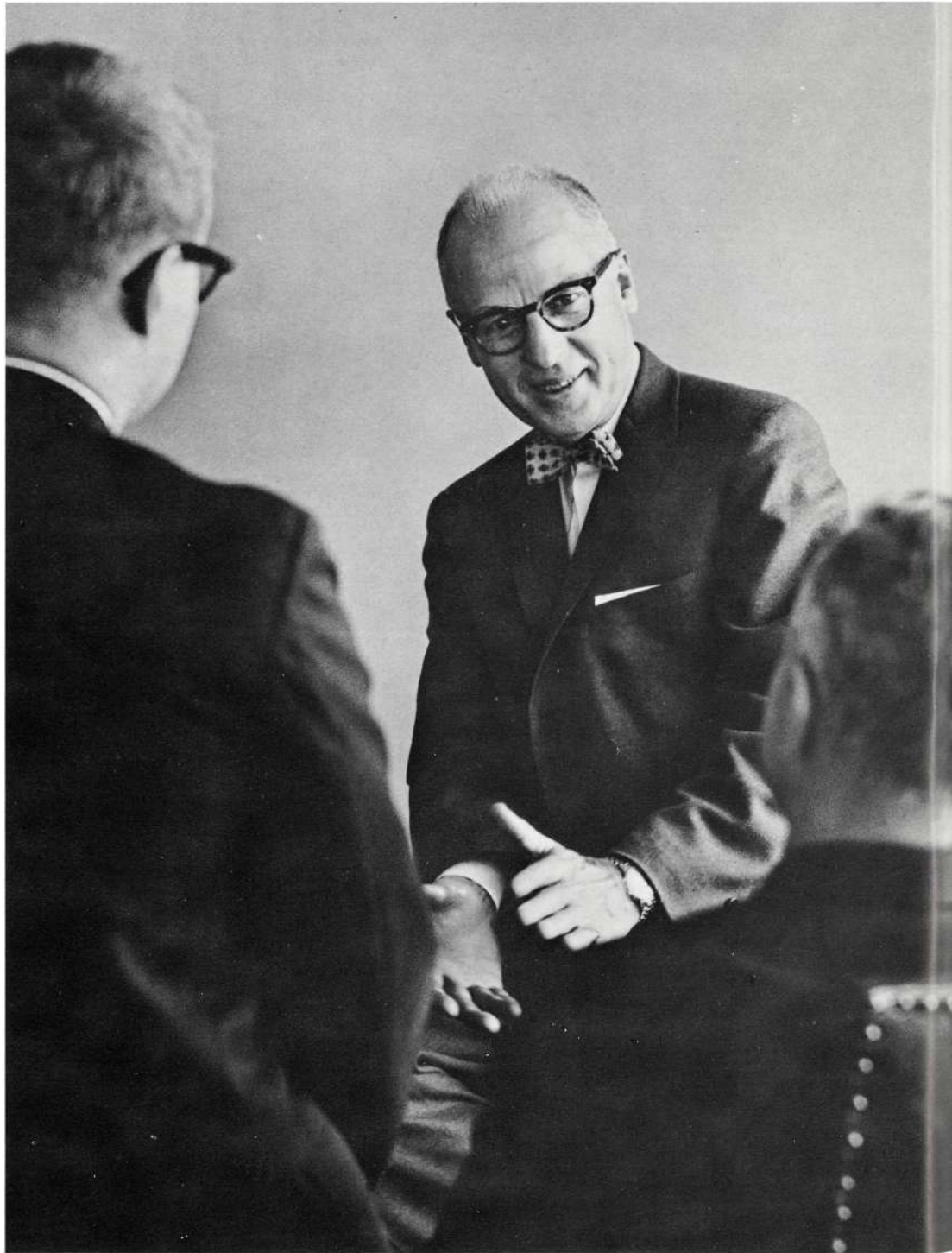
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Richard H. Grosse, Partner-in-Charge of the Pittsburgh Office



# ( ARE YOU LISTENING ? )

Why should we in our profession be interested in improving our listening and conversational skills? Before answering this question let's make a few observations.

You have just left a dinner party where you met several people for the first time. On the way home you and your wife exchange remarks something along this line. "Wasn't Jane Sterling an interesting conversationalist?" "Yes, but wasn't her husband John an awful bore?"

Both Jane and John were educated and knowledgeable people, but Jane was the interesting dinner companion, and you didn't care whether you ever saw John again. Why?

Let's look at some definitions. Conversation is an interchange of ideas with some other person or persons. Talk, on the other hand, may be wholly one-sided. Many brilliant talkers have been incapable of conversation. So, if conversation is an interchange of ideas you've got to listen to the other fellow.

You liked Jane because she drew you out, listened attentively, and contributed her own viewpoints. John was a bore because he merely talked—about his own accomplishments and his own opinions. He didn't seem to care what you thought at all: he was too busy just talking. You knew a lot about John at the end of the evening, but on reflection, you realized that he knew nothing about you.

Now, let's get back to our original question. Why should CPAs try to become better conversationalists? Naturally, you might say, it is a highly desirable social asset. But more important, from a professional point of view the art of conversation is one of the CPA's essential tools. *Identifying problem areas and developing constructive ideas come largely from discussions with client personnel.* For example, in reviewing a client's system of internal control the senior accountant and his assistants engage client personnel in discussion on

all phases of the accounting system. Throughout the course of an engagement our accountants, in their conversation and their observation, are constantly on the alert for constructive suggestions on how to reduce our clients' costs and increase their profits.

During these discussions they must ask the right questions, listen to the answers, and then formulate ideas based on their professional knowledge and experience. This approach applies equally to staff men during the course of an audit and to principals and partners in their conferences with our clients. Of course, it goes without saying that to discuss the problems of any client intelligently we must know him—his products, his competitors, his markets, and his people.

How do you go about sharpening your listening and conversational skills? (Don't try to separate the two skills, because you will never be a good conversationalist unless at the same time you are a good listener. They just naturally go hand in hand.) Well, I don't think you have to sign up for a course at your local university—certainly not to learn how to listen better.

Experts say that good listening is not a relaxed and passive activity at all. Mere visual attentiveness isn't listening. Good listening consumes energy and is hard work. Perhaps then the answer lies in determined effort and practice. Try it on your fellow staff man. Better yet, try it on your wife! I'm sure she'll be amazed because it seems that husbands are criticized by their wives on this score more than any other. Does this sound familiar to you—"Of course, I told you that last week, but your trouble is, you never listen."

Somebody once said that good conversation should be like a tennis match, with each player sending the ball back across the net. Instead, conversation is too often like a golf game—with each player stroking only his own ball, and waiting impatiently for the other fellow to finish!

RICHARD H. GROSSE