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ON ZEST FOR LIFE

If I were a genie, I would bestow on every H&S man a special characteristic—one that would bring him a wide, exciting, and valuable knowledge of accounting. Only a few people innately have this characteristic, and (since I am not a genie) the rest of us just have to acquire it.

Fortunately that is possible with the right approach.

It comes in a cheerful package labeled *Zest for Life* (and lucky are those who work around someone who has it abundantly). One of the chief ingredients of zest for life is the *zest to know*—for us, the *zest to know* more about accounting, more about auditing, more about one's self, more about effective personal relations.

If you have this *zest to know*, or will develop it, you will eagerly take advantage of every learning opportunity that our Firm and the profession have to offer. They may be found on every hand.

Take, for instance, on-the-job learning. Why is it that some assistant accountants marvel constantly at the daily learning opportunities placed before them? Why do they find that every engagement provides learning experiences, that every senior accountant is a teacher? Why is it that other men complain that they get few learning opportunities and that they work under seniors who do not teach? How can this opposite-pole situation exist when the two groups work in the same office, on the same jobs, for the same seniors? Is it because the assignment supervisor shows favoritism in assigning men, or is it because the first group has achieved that *zest to know*?

If you believe that you are in the second, "bad luck" group, try this: At the beginning of your next assignment say to the man in charge, "Joe, I hope you will evaluate severely everything I do on this engagement. Tell me where I am weak in account-

ing and auditing know-how, in human relations techniques, and how I can improve," or words to that effect. And when he does criticize you, don't make excuses or be resentful; take it gratefully, and gracefully. You will then be "open to communication"; an openness will exist between you as the learner who *wants to learn*, and the teacher who *wants to teach*, but who will, humanly enough, desist, if you resist.

You who are the senior accountants are the men who were the good beginning learners. You are now performing dual roles: teachers and learners. As a teacher, ask yourself: "Do my assistants complete their assignments *knowing* the intricacies of the engagement? Are they encouraged and enthusiastic, confident of the Firm's interest in their learning and their successful future with us? Are they a step closer to senior status because of my direction of their learning?" As a learner ask: "Have I taken advantage of the continuing educational programs available to me? Do I have that *zest to know* that spreads to others, or do I expound and seem to know more than I really do?"

All of us are actually both teachers and learners all the time, all our lives—whether we intend to be or not. But in another sense, spelled out in the writings of the eminent psychiatrist Carl Rogers, one cannot teach another. The word "teach," he believes, is intransitive. In fact, one system of education prefers to call its teachers "directors of learning." This is not to say that we do not all have serious responsibilities in teaching, because we do. Learning is very real, but it is acquired more effectively and more easily if a teacher will direct the learning.

"Ask, and it shall be given you; seek, and ye shall find; knock, and it shall be opened unto you," we read in Matthew. The rewards are available for those who will work for them, for those who have the zest for life. And the zest for life can be had for the seeking.

ELMER G. BEAMER