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## Comment and Idea Exchange

Marion E. Davis

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# Comments and Idea Exchange

Marion E. Davis

ACCOUNTANT: Author? Speaker? Sales Representative?

As the title of this piece suggests, the accountant of today must play a multiple role. He can no longer be content with merely applying accounting skills and knowledge. This must be supplemented with the additional skills of effective communication, be it writing or speaking; and in applying these additional techniques, the accountant is selling. In a recent issue of the Journal of Accountancy, John W. LaFrance, C.P.A. had this to say:

"Within our profession there are many CPAs who spend long hours in developing and maintaining their professional skills. They take it for granted that this is an important part of their profession. But within the same group there are probably very few that regard themselves as authors or speakers. Let me remind you that when a job is completed and you are asked to report on it, you have changed roles and you become an author or a speaker."

As long as men and women make decisions based on information, there will be reports to transmit that information to them. We do, as Mr. LaFrance has stated, prepare ourselves to produce the information, but how much time and thought do we give to "transmitting" the information.

The successful techniques of writing, speaking and selling can be ours if we are willing to give them the time and attention they deserve. I suggest we start by reading the article by Mr. LaFrance in the May Journal.

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## THOUGHTS OF ASPIRING AUTHORS

The trepidation with which the aspiring amateur author approaches writing an article for a national professional publication . . . the fear that it may not measure up to the publication's high standards . . . the discovery that editors and editorial boards are considerate in their suggestions for improvements and revisions and above all, perceptive in their guidance . . . the exhilaration of having an article published, of having met the high standards . . . the hope that others may also aspire to the seemingly unattainable and have the wondrous feeling that only having reached beyond yourself can bring.

Hazel Brauch  
St. Louis Chapter

## HOW TO COMMUNICATE WITH SILENCE

James N. Farr, Consulting Psychologist, has stated in an article in Nations Business, that many executives or managers overlook an important side to communication. It is knowing when *not* to communicate.

He goes on to point out that "silence" can be a useful management tool for those who know how to use it.

Silence in a face-to-face situation tends to generate tension and anxiety. This is basically unpleasant. That's why people usually remove the cause of the anxiety—the silence—by talking. Managers can use silence for various ends:

1. To encourage subordinates to think problems through before giving answers.
2. To encourage and permit subordinates to express themselves fully.
3. To help subordinates bring fears or resentments out in the open.

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## POINTS TO PONDER FROM PREVIOUS ISSUES

"Present professional liability insurance policies will insure accountants against breach of contract, negligence, constructive fraud, and civil libel and slander. The insurance companies will defend the accountant in suits alleging the above charges even though the charge is groundless. Insurance should not, however, be allowed to displace the importance of maintaining the highest level of competence and care. Although the insurance coverage can save the accountant direct monetary damage, it cannot protect his reputation."

—December 1961

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Other committees will be headed by Mary Jo McCann, Award; Mary Lou Hodges, Legislative; and Jane Strenciwilk, Publications.

My sincere thanks to the membership for the privilege of serving as your president and for providing me with this excellent supporting cast. We ask your support in our continuing efforts to advance the professional interest of women certified public accountants.