

12-1962

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Recommended Citation

Fenn, Margaret (1962) "Effective Supervision," *Woman C.P.A.*: Vol. 25 : Iss. 1 , Article 2.
Available at: <https://egrove.olemiss.edu/wcpa/vol25/iss1/2>

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Effective Supervision

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Because women accountants often find themselves in the position of office managers, the question of techniques and skills for effective supervision is often raised. The effectiveness of supervision may be judged by two scales: productivity of the group, and morale of the group. An effective supervisor will attempt to keep her group producing at the highest level possible, but at the same time attempt to help the group members achieve a high level of satisfaction in their work. Recent research has conclusively proven that "employee-centeredness" rather than "production-centeredness" attitudes of supervisors result in better productivity, satisfaction, and morale.¹

The "employee-centered" supervisor is oriented toward people, as well as toward production problems. She recognizes them as individuals with needs, wants, desires, and attitudes, as well as with skills and abilities. She attempts to understand her people, to encourage their individual development, to help them with their problems, and to build teamwork. To achieve growth and development, the supervisor must provide a climate that will encourage such growth.

LEADERSHIP CLIMATE

One of the outstanding characteristics of the relationship between the superior and her subordinate, is that of dependence. The subordinate is dependent on the superior for the satisfaction of her needs. She is dependent on her superior for continuing employment, for promotion, pay increases, additional responsibility, prestige, and a host of other personal and social satisfactions, as well as the economic ones. There are certain inevitable consequences of this dependent relationship. The success or failure of this relationship is a reflection of the supervisors skill in handling the relationship. Because subordinates depend on superiors for both security in the work situation, and for self-realization, they will struggle to protect themselves against either real or imagined threats to the satisfaction of these needs.

Actions of the superior as well as verbal expressions provide the cues to which subordinates respond. Consistent behavior over

time will set the stage for subordinate response. However, it must be remembered that the supervisor does not operate in a vacuum. The supervisor has needs and expectations, as well as attitudes and skills that need fulfillment. She is part of the total work environment, and will tend to reflect the impact of that environment in her dealing with her subordinates. Within the limits of that environment, the superior must attempt to provide conditions of security for her subordinates.

An atmosphere of approval on the part of the superior provides one of the basic conditions for security. The subordinate must know that her superior approves of her as an individual, that the superior's basic underlying attitude is one of approval. This is in no way related to disciplinary actions, or the strictness of them. It is simply an atmosphere that the supervisor can create by understanding and accepting the limits and capabilities of the individuals she supervises. Security for subordinates is possible only when they know that they have genuine acceptance from their supervisors. If the atmosphere is equivocal or one of disapproval, they have no assurance that their needs will be satisfied regardless of what they do. In the absence of genuine attitude of approval, subordinates are frightened, fearful, or insecure. Consequently, any kind of action on the part of the superior is regarded with suspicion. In an atmosphere of approval, the subordinate can relax and consider ways that she can contribute her efforts and talents to the organization.

A second kind of condition of security is one of knowledge. The subordinate must know what is expected of her. She wants basic information on several levels. The subordinate wants to know about overall company policies and philosophies, primarily in terms of how these will affect her. She wants to understand the procedures, rules, and regulations of the work group itself. And primarily, she wants to know the requirements of her own job, her duties, her responsibilities, and her place in the organization.

As well as knowing about the job and the company, the subordinate wants to know about her boss and her fellow employees. She will look for cues that will supply her with knowledge about those with whom she works, her place in the work group, and the bosses'

¹Davis, Keith, *Human Relations in Business*, McGraw-Hill Book Co., Inc., p. 183.

opinions and attitudes. She is particularly interested in her superior's opinions of her performance. She wants to know where she stands, how she is doing, and where she is going.

The third factor necessary to provide a condition of security for subordinates is that of consistent discipline. Consistent discipline takes two forms: positive support for right actions, and criticism and punishment for wrong ones. Subordinates have a right to expect strong and willing support from superiors for those actions which are in accord with what is expected of them. In addition to a clear understanding of what is expected, the subordinate wants definite assurance that she will have the superior's unqualified support as long as her actions are consistent with the policies, and are within the limits of her responsibility.

Not only does the subordinate want to be backed up in the right things, but she also wants to know what will happen if she fails to live up to her responsibilities, or to observe the rules which have been established. It is as important to consistently admonish, correct, or administer punishment for infractions as it is to administer encouragement for right actions. Discipline, to be effective, must be distributed fairly and must be administered promptly. Punishment must be imposed equitably for each infraction, and to all violators.

SUPERVISORY SKILLS

There are numerous kinds of skills that an effective superior must possess to provide conditions of security for her subordinates. Skill in communication is essential. The supervisor must sense what subordinates want and need to know, and she must attempt to supply these needs.

Two-way communication is necessary. The supervisor must attempt to establish the flow of communication in both directions. It is only by listening to her subordinates that she will be provided with insights into their needs. Skillful communications depends on the ability to hear what is actually being said, as well as what is left unsaid because the communicant is unwilling, or unable to express her ideas. An understanding and acceptance of employees *as they are* is the first step toward establishing communication channels. An awareness of the meaning of the communication for the recipient is vital if information is to be transmitted effectively. Whether the nature of the communication is one of information transmittal, teaching, or inquiry, it will be effective only to the degree that it is received and understood.

Skill in the area of counselling is essential to effective supervision. A skillful counselor is one who is willing and able to help others solve their own problems. A counselor must be willing to listen to another without becoming emotionally involved. The good counselor withholds judgment. She listens and attempts to understand. She does not give specific recommendations for action, but attempts to help the other gain insight through questioning, and through suggesting possible unexplored avenues of action.

The question often arises, "how far can we accept the counselling relationship?" The supervisor who recognizes the fact that an employee brings more than a brain, a set of fingers, or a particular skill to the job will be willing to deal with the whole individual. Attitudes, or problems unrelated to the job at hand often influence the productivity and morale of the worker on the job. To the extent that this relationship exists, the supervisor must be willing and able to serve in a counselling capacity.

A third skill that an effective supervisor possesses is the ability to exercise general rather than close supervision of her work force. As in the areas of communication and counselling, the kind of supervision practiced is a reflection of the basic attitude and ideas of the supervisor. An acceptance of her employees as intelligent, willing individuals, and a recognition of their limits, training, and ability will help the supervisor set realistic goals for her staff. Once the basic framework of the job to be accomplished has been established, subordinates should be encouraged to, and given the freedom to, proceed toward these goals in the manner that has meaning for them, and yet conforms to the required activity of the organization. An awareness of the capabilities and limitations of subordinates, as well as an inherent acceptance of the employee as is, should define the area of confidence the supervisor can exhibit. An opportunity for growth and development encourages maximum utilization of employee capacities.

The ability to train is a fourth skill required of effective supervisors. Teachers must recognize and utilize the conditions necessary to learning. An effective supervisor gives the learner reasons to accept what the "teacher" has to offer. She insures that the learner is aware of what has to be learned, and that she perceives the knowledge to be of possible use to her. The thing to be learned must be understandable to the learner, and should not be contradictory. Finally the acquired knowledge must prove useful and rewarding in its application.

Status of Women

A final kind of skill which distinguishes an effective supervisor is an ability to elicit participation of the work group. Participation is a useful means by which the supervisor encourages the subordinates to become involved in the work problems themselves. Freedom to participate in the solution of problems that have meaning for the group intensifies an awareness of the group. Basic understanding of one another's abilities helps group members to establish workable relationships within the group.

CONCLUSION

Effective supervision must be thought of as a resultant of the situation, the work environment, the supervisor's own attitudes and abilities and the group itself. The environment within which the supervisor and her group operates sets the basic framework for the action of them. Since the supervisor herself has expectations and needs that must be fulfilled she will be conditioned in her relationship with her group by the kind of atmosphere within which she works. The productivity of her group will tend to be used as a measure of her success as a supervisor.

However, the supervisor must recognize that productivity alone is not enough to be considered successful. She must attempt to provide an atmosphere in which her subordinates may develop and grow and reach their maximum potential. Assuming that she knows the strengths and weaknesses of her group members, she must accept them as they are and attempt to encourage them to achieve self growth and realization. This is possible by attempting to provide security¹ on the job within which the group members will grow.

Security may be provided for the worker through establishment of an attitude of genuine approval on the part of the supervisor, through knowledge of those phases of the work and environment that have meaning for the individual, and through consistent actions on the part of the supervisor.

To achieve these conditions of security, the supervisor must develop skill in communication, counselling, and training, and must portray confidence in her subordinates by encouraging them to participate in those activities of the work that affect them, and by exercising general rather than close supervision. Mutual respect and confidence appear to be the keystones of effective supervision.

¹The author is indebted to Douglas McGregor for the ideas of security and approval as a condition of effective leadership.

The fact that the United States is lagging behind other Western nations in providing equal pay for women is a matter for great concern. The treaty establishing the European Community which was signed in Rome in 1957 binds Belgium, France, the Federal Republic of Germany, Italy, Luxemburg and the Netherlands "to ensure and subsequently to maintain the application of the principle of equal remuneration as between men and women workers." The United States must adopt a similar policy if we are to join the progressive march of nations toward equality for women.

Although the demand for women workers is increasing, the notion that women are inferior workers still lingers to hamper the effective functioning of our economy. What is a notion? An inclination, a whim. Good public relations can change whims and inclinations. So, how about a good public relations program for women in the accounting fields? Whether it is packaged in gray flannel or in petticoats, the employer can be educated to buy the job a worker performs, be the worker man or woman.

Knowing that the chipping away at prejudice is not a one-man job, the President established the Commission on the Status of Women on December 14, 1961, to assure to women a full partnership in the affairs of the Nation. The Commission can neither make laws nor enforce them, but the effects of its activities and its recommendations already are evidenced.

Women accountants are invited to cooperate with the President's commission, because it is through the Commission that their voice will be heard; that their reasons in favor of equality will be properly presented. The more cases of real inequities in the accounting field presented for discussion, the sooner we can report progress.

Upon receiving the Commission's first report, President Kennedy responded in the following manner: "You can be especially pleased with the advances you have brought about by opening increased opportunities for women in the Federal Service and in the higher ranks of our Armed Forces."

The Commission's chairman, the late Mrs. Eleanor Roosevelt has stated that the most important contribution the Commission on the Status of Women can make is to get the facts to the people.

The foregoing is a summary of remarks presented by Mrs. Esther Peterson, Assistant Secretary of Labor, at the joint annual meeting in New York last September.