

## **Auditors or Articles – Effective Listening /Learning**

Madhukar N Hiregange FCA

Audit is a word derived from the latin word – *auditus* which means hearing which in the past was analogous to listening. In ancient times in India, Egypt audit existed. The accounts would be heard by a competent, highly regarded confidant of the king. The auditor would listen for inconsistencies, aberrations, mathematical accuracy, past and present comparison and the credibility of the person offering the statement and pass the accounts or require further investigation.

Our experience in the recent past is that most of the time most of us do not listen whether in professional areas or otherwise. It is not uncommon to hear the spouse complaining that nobody listens to her/him. In the work place the boss berates one for not listening. The principal feels that the articles do not listen. The client feels that the auditor has not considered his explanations at all inspite of explaining a number of times. The lecturer says that now a days student do not listen in class and are distracted. In this state of affairs a deeper look at this basic important aspect of life may provide some learning for all of us in our academic, professional and personal lives.

### **Objectives of listening**

The objectives of listening in different circumstances could be different for different people. Some of the common ones are:

- To understanding what others are saying
- To respond appropriately to questions/ observations
- To fulfill the informational/ knowledge needs
- To learn ( seminar, classes)
- To enjoy oneself ( great inspirational speaker, music )

### **Suggested methodology for Listening Fully**

The possible steps to more effective listening could be: undivided focus / attention; appearance of listening; avoiding judgments; and respond appropriately.

#### How to Focus/ Provided undivided attention

- a. Look at the speaker directly while listening: This limits the possible distractions of others/ views.
- b. Have an inviting body language to encourage the speaker to feel free to communicate.
- c. Be open minded and willing to listen.
- d. Do not side talk to people next to you and do not encourage that from others.
- e. Listen to the body language of the speaker and many unsaid personal views ( maybe relevant or not) would be observed.
- f. Avoid circumstantial disturbance. { Cell phone, telephone, visitors, simultaneous appointments, people walking into room etc. }

#### Appearance of Attention

Normally human beings follow signals indicating some action. For example puffing up the chest and looking up gives us a feeling that things are great. Once we appear to be listening, automatically real listening would follow.

- a. Have a positive body posture
- b. Nod occasionally
- c. Don't interrupt
- d. Agree to listen to the speaker even if you have different views
- e. Have a smiling countenance
- f. At end ask clear and open ended questions and avoid argumentative ones.

#### Avoid Judgment

All human being are essentially judging at almost all times either positively or negatively. This leads to conclusions which may not be what the speaker intended to convey. The possible ways to avoid this are:

- a. Don't start from beliefs/ past knowledge

- b. Don't assume knowledge of what is being spoken (maybe there is something I can learn today could be the thought)
- c. Postpone judgment or defer or drop the judgments as they come up ( normally this is instinctive and invariable for all of us ) during the time when other is speaking

### Responding Appropriately

Most often our agreement / and more specifically disagreement clouds our listening.

Some tips could be:

- a. Show respect – avoid holier than thou attitude
- b. Involve with the speech and avoid ignoring
- c. Acknowledge the contribution

In conclusion listen to people the way you would like to be listened to i.e. fully, respectfully and in an interactive manner. The benefits of listening would be ease in passing exams, great relationships with people whether at home/ office or friends. Great leader whom we meet would exhibit this quality which leads to them having a equally great listening in the society. Wish you all great listening for an empowered and joyous communication. For any comments you may mail [mhiregange@gmail.com](mailto:mhiregange@gmail.com)