

## **Managerial Accounting Communication ; An Interdisciplinary Analysis**

**Dr. Fawzi A. Salem**

*Associate Professor of Accounting, College of Administrative Sciences, University of Riyadh, Riyadh, Saudi Arabia.*

According to this study, managerial accounting communication is divisible into three aspects: Perception, attainment of meaning, and cost-benefit limitation.

Perceptual communication is analyzed in the contexts of conflicting conditions of perception, the intrinsic perceptual properties of the human receptor, and restricted conditions of perception. Managerial accounting concepts of communication are proposed to accommodate conditions of perceptual inaccuracy.

Attainment of meaning is analyzed in the contexts of personal interests, organizational specialization, organizational multidimensionality, and organizational interaction. Managerial accounting concepts of communication are proposed to accommodate conditions limiting the proper attainment of meaning.

All of the proposed managerial accounting communication concepts involve design or redesign of the business organization which must be optimized according to some cost-benefit criterion.

### **Information Communicability**

Enforcement or reinforcement information, generally, expresses and displays critical change of conditions in the total organization. To *influence behavior* in enforcing criteria, information involves provisions for the following questions:

(1) How is the criterial change, as expressed by information, *perceived* by the individuals involved?

(2) How is the *meaning* of change as expressed by information *attained* by those involved?

(3) How is *special attention* brought to special situations such as new tasks or operations?

All these questions deal with what may here be referred to as *information communicability*.

Communicability involves information as a language in communication behavior. As such it includes the *perceptual aspect of discrimination and differentiation* as well as the *organizational (sociological) aspect* which binds aggregations of individuals and/ or machines into what may be considered a cohesive organization. Communicability, therefore, is here viewed as the *transmission of the most appropriate action-information to the most appropriate person for action in a widely diversified and interacting organization*. The appropriateness of information and the appropriateness of the person to whom it is communicated are, of course, matters which must be guided by the system's values, plans, decision models, and decisions and their derivative criteria considered both from systems (logical) as well as behavioral points of view. Communicability will now be investigated along its *two main components: Perception and attainment of meaning* of the information message to be communicated.

### Perceptual Accuracy

A study of perceptual accuracy concerns itself, as in the field of psychophysics, with the verification of the degree of correspondence between the objective properties of information and the subjective properties of the same information *as perceived* by the humans. In terms of what is conceived as useful in the context of this study, the primary underlying factors of perceptual inaccuracy are:<sup>(1)</sup>

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(1) K.U.Smith and W.S. Smith, *The Behavior of Man*, Holt, Rinehart, and Winston, Inc., 1958, p. 219.

(a) Conflicting conditions of perception especially between the learned and present stimuli specification.

(b) Intrinsic, or unavoidable, properties of the perceptual mechanisms or receptors.

(c) Restricted conditions of perception.

(A) *As to possible conflicting conditions of perception, such may be caused by the complexity of organization and the necessity for ordering data arriving from different sources. Organizational complexity is a deficiency which must always be avoided in organization design. In accommodation of organizational complexity through communication, information must always be exceptional, i.e. be provided only when the tools, organization procedures, hierarchy, leadership, and supervision are inadequate in self-detection and self-tracking of expected performance and critical deviation there-from.*<sup>(2)</sup> It is significant to note here, therefore, that the exceptional communication concept is built around the organizational design philosophy of *self-correction and management by objective* which are advanced to encounter organizational complexity by built in organizational features.<sup>(3)</sup>

The exceptional communication concept brings to life the notion of information organization exchangeability. In particular, the discussion of the exceptional communication concept implies that the information specialist must be, in a sense, also an organization design specialist i.e., what is a demand for information depends on whether the organization could not have been set or reset to forego such demand.

Implementation of the concept of exceptional communication, however, requires those who are members to the organization to be acquainted with the content and logic of the information system. In managerial accounting for example, "if fifteen of twenty accounts are fixed or are on target, the manager is supposed to concentrate his efforts on examining the other five accounts. In order to do this, however, *managers must*

(2) Adapted: *Ibid.*, pp. 348—349.

(3) Such philosophy is further explained by the notion that man is an explicitly choosing (decision making or problem solving) animal due to a biological deficiency in the face of environmental requirements for survival. Such deficiency is replaced by the 'instinct' in the animal and, hopefully, by the 'organization' in the case of man. (Adapted: I.E.F. Bross, *Design for Decision*, Macmillan Company, N.Y., 1953)

*understand the accounting system. They must gain confidence that the other fifteen accounts are in fact unnecessary to analyze*".<sup>(4)</sup>

Another concept in encountering organization complexity and reducing its noise to any particular operator is *information-control compatibility*.<sup>(5)</sup> In particular, all the stimuli (data inputs) arriving from different sources at different times must be ordered into *communication-displays* (reports) *which are compatible with the organizational entities* (positions and projects).<sup>(6)</sup>

(B) *As to the intrinsic, or unavoidable, properties of the perceptual mechanism or receptors*, it is significant to observe that although a mechanical component of the organization may be describable as a linear information-behavior homeostatic transfer function, the human component as an information transfer function is yet to be described with a known degree of certainty. In reaction to information he may be subjective as influenced by his emotional make-up, in discrimination and differentiation he is limited both in his mathematical ability and his ability of comprehending randomness or variety, in conceptualization he is a product of imperfectly known environmental social factors, learning, and habits. All such variability characteristics of the human being underline his subjective perception in communication, i.e., he is just not a programmable servomechanism.<sup>(7)</sup>

In communication, information is a language to the information user. Three linguistic concepts of communication help the *objective perception* by the individual of the information language:

- (1) *Concrete communication*
- (2) *Explicit communication*
- (3) *Consistent (connotative) communication*

*To be concrete*, the communication symbols must not be abstract, or must at least be *decodable* in terms of some concrete task or operation. It is evident, from experimental findings, that the more concrete the informa-

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(4) Carl C. Schwan, "The Behavioral Aspects of Accounting Data for Performance Evaluation" in T.J. Burns, ed., *The Behavioral Aspects of Accounting Data for Performance Evaluation*, Accounting Symposium, College of Administrative Sciences, Ohio State University, Columbus, Ohio, Sept. 25, 1968, p. 101.

(5) E.J. McCormick, *Human Factors Engineering*, McGraw-Hill Book Company, Inc., N.Y., 1964, pp. 279-280.

(6) *Ibid.*, pp.274-298.

(7) *Ibid.*, pp.258-262.

tion the more easily it is perceived.<sup>(8)</sup> *To be explicit*, information should be so symbolized to communicate 'what is' rather than what is not.<sup>(9)</sup> *To be consistent* (connotative) is to be based on a consistently applied semantical reference or criterion, i.e., if there exists no absolute specification of the semantical meaning, once one is decided upon it must be applied consistently.<sup>(10)</sup>

In a business enterprise, an example of violating the concrete communication concept is the 'goodwill' when listed as an asset in the balance sheet, i.e. it does not correspond with a concrete reference and would better be accommodated concretely through an asset revaluation. A violation of the explicit communication concept, for example, would be to list negative earned surplus among the assets, i.e., it does not express an asset and would better be expressed explicitly as a deduction from owners equity. An example of adherence to consistent communication concept would be to use a particular inventory costing method (e.g. LIFO, FIFO — etc.) consistently once it is decided upon.

Once the linguistic discrimination and differentiation is performed, the individual human being enters a phase in which *he makes an evaluation, or filtering, of received information in terms of what is important to him or her*. Such filtering or evaluation is subjective and it has been so experimentally documented as concluded by Berelson and Steiner:

Things important to remember are remembered better than things that do not make any difference ('importance defined subjectively').<sup>(11)</sup>

The information user here exercises an option, in his evaluation and filtering of the received information, which is an information system functional option, i.e., the information user serves as a receptor or sensor at a higher level along the data — information processing continuum. So, although the

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(8) B. Berelson, and G.A. Steiner, *Human Behavior, An Inventory of Scientific Findings*, Harcourt, Brace, and World, Inc., N.Y., 1964, p. 196.

(9) *Ibid.*, p. 199.

(10) The original source reference on the semantical differential technique is that of: C.E. Osgood, G.J. Suci, and P.H. Tannenbaum, *The Measurement of Meaning*, University of Illinois, Urbana Illinois, 1957, esp, pp. 25-27, 71-74, 325-328 as recommended by D.C. Hildum, ed., *Language and Thought*, (D. Van Nostrand Co., Inc., Princeton, N.J., 1967), who also presents an extended discussion of the semantical aspect of information by U. Weinreich and K.L. Pike. For a basic and simple introduction to what is a semantical differential technique see: Berelson and Steiner, *op. cit.*, p. 200, and K.U. Smith, *op. cit.*, pp. 367 ff.

(11) Berelson and Steiner, *op. cit.*, p. 181; J.M. Levine, and G. Murphy, "The Learning and Forgetting of Controversial Material", *Journal of Abnormal Social Psychology*, No. 38, 1943, pp. 512-513.

information system may produce unbiased information verifying the criterial action organization, the ultimate impact of information may still be affected by what the information user subjectively considers important. To guard, therefore, against subjective advocacy of parts of the information message over others, *communicated information must be nonadvocatable (or noncontroversial)*. In a business enterprise for example, whether to include fixed cost in responsibility evaluation depends on what is advocatable and whether it corresponds with the nature of the operation. A foreman may advocate only variable costs and disregard fixed costs. Such could not be permitted to happen in a heavily automated process where fixed costs are the major characteristic of the operation.

Another aspect of the human receptor of the information is his *limited capacity as an information processing channel*. In particular, the attention-response channel of the human being is supposedly limited in terms of the number of information stimuli-response per unit of time in the performance of some task, given some level of learning and some degree of task complexity. Such limitation has its effect in terms of *speed stress* which may manifest itself into performance error, missing of response, delaying of response and/or organizationally undesirable self-pacing of the communicated information elements.<sup>(12)</sup> Such limitation should be encountered through the organization design as reinforced by the communication concepts of exceptional communication and information-control compatibility as previously advanced. An additional concept, however, is here in order: *information should be communicated according to an organizationally appropriate time schedule*. Again, the implementation of this concept, information-organization exchangeability is possible through changes in the clustering of action task elements (task complexity), level of learning, and/or mechanization (or automation).

(C) *As to the restricted conditions of perception*, it is experimentally documented that an appropriate reaction to information can be impeded or prevented by erroneous and unconscious assumptions regarding the inherent limitations involved.<sup>(13)</sup> To counter this limitation, *information should be communicated comprehensively*, i.e., information must anticipate and accomodate all possible local interpretations of the communicated message at the organizational point of its reception.

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(12) Adapted: McCormich, *Op. cit.*, pp. 97-102.

(13) Berelson and Steiner, *op. cit.*, p. 206.

### *Attainment of Meaning*

The attainment of meaning as a phase of communication involves the verification of the transmission of the most appropriate action—information to the most appropriate person or persons for action in the total organization. (This phase of communication must be so considered to accommodate most appropriately the following organizational properties which affect the attainment of the meaning of the communication message:

- (1) *Personal interests* of those involved.
  - (2) *Specialization* necessitated by organizational complexity and finite human intelligence.
  - (3) *Multidimensionality* necessitated by the multiexchanges of organizational activities: physical, behavioral, and financial.
  - (4) *Interaction* which is necessary to bind aggregations of individuals and/or machines into what may be considered a cohesive organization.
- All four properties are involved in the determination of what may be considered *organizationally reflective communication*.

#### (1) *Personal Interests*

As to personal interests as involved in the meaning attainment of the communication message, Allport and Postman conclude from their experiments:

What seems to occur in all our experiments and in all related studies is that each subject finds the outer stimulus—world far too hard to grasp and retain in its objective character. For his own personal uses, it must be recast to fit not only his span of comprehension and his span of retention, but likewise, his own personal needs and interests. . . Into the rumor he projects the deficiencies of his retentive processes, as well as his own efforts to engender meaning upon an ambiguous field, and the product reveals much of his own emotional needs including his anxieties, hates and wishes.<sup>(14)</sup>

Generally speaking, all the concepts of organization and information design so far advanced aim at making the individual involved more or a pragmatic (objective) person and therefore, less of an emotional person. Specifically,

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(14) G.W. Allport, and L.J. Postman, *The Basic Psychology of Rumor*, Translated: New York Academy of Science, (Series 2), No. 8, 1945, p.64.

however, it must be recognized that *along the pragmatic explicit communication process there exists an emotional implicit communication process.* More pragmatism and less emotionalism is *a matter of the stabilized structuring of the organization as learned and implemented from previous experience.* Reinforcing this stabilized structuring and, therefore, increasing the changes of pragmatism are specialization, multidimensionality, and interaction-properties of organizationally reflective communication as will now be discussed.

## (2) *Specialization*

Accommodating organizational specialization in communication involves three phases:

(a) accommodating the functional aspect of specialization, i.e., specialized expectations.

(b) accommodating the dysfunctional aspect of specialization, i.e., new unfamiliar situations.

(c) accommodating the functional and dysfunctional aspects in the implementation of information requirements, i.e., specialized information system roles.

(A) In reinforcing the functional specialization character of the organization, *the properties used to classify the organizational events and activities must be communicable in terms of some specialized action criteria corresponding to any particular organization entity.* This provision may be referred to as criterial communication. From a behavioral point of view, the criterial communication concept is in recognition of the limitation of the human mind in facing randomness. The criterial communication concept calls for the expression of information so as to provide the individual with *a deliberate nonrandom expression of the intrinsically random reality.* The organization, positions and projects provide the nonrandomization criteria for values, humans, and environment.

The criterial communication, as organizationally structured communication, has three implications:

*First:* As the organization is structured in terms of clusters of action tasks, or organization units, *information must generally be expressed in*

summaries or aggregates. (15) So data are to be structured in accordance with a controlling entity in relation to a criterion to be attained. (16)

*Second:* As the organization structuring represents the performance cues for stabilized action tasks and operations, *the corresponding information classifications (entities) or the logic behind information summaries must be stable* so that the participants can be cued through the organization structure as to what information is available. (17) (See pp. 2-3 on exceptional communication.)

*Third:* The criterial communication concept also implies that *information is pragmatic or relative*. So business information is useful information only to the extent that the business participants need or want such information, (18) with such need being specified by organization action criteria governing their performance. Based on this issue of relative realism, *all measurement is a fiat measurement* in which some criterion is used in relation to a value or an objective, i.e., *there exists no fundamental measurement in a business enterprise.* (19)

(B) The disfunctional aspect of organizational specialization relates to the behavioral finding that the *comprehension as well as the application of information do not require conscious recognition of properties used in the classification or grouping of the material.* (20) As long as information relates to the established repetitive organization there would be no danger. However, the experience and specialized training of information relating to new non-repetitive change. Non-repetitive change is usually characteristic of problem solving as a behavioral function. Previous learning, and therefore organizationally stabilized information, as possible interferences with appropriate problem solving behavior, having been documented experi-

(15) I.D.F. Bross, *Design for Decision*, Macmillan Company, N.Y., 1953, p.159.

(16) H.T. Deinzer, *Development of Accounting Thought*. University of Florida, 1965, p. 123; G. Nadler, *Work Design*, Richard D. Irwin, Inc., Homewood, Illinois, 1963, p. 397.

(17) Adapted: A.M. McDonough, and L.J. Garrett, *Management Systems*, Richard D. Irwin, Homewood, Illinois, 1965, p. 98.

(18) Adapted: A.M. McDonough, *Information Economics and Management Systems*, McGraw-Hill Book Company, Inc., N.Y., 1963, p.67.

(19) T.Devine, "Some Conceptual Problems in Accounting Measurement". in R.K. Jaedicke, Y. Ijiri, and O. Nielsen, eds., *Research in Accounting Measurement*, (Standord Univ. American Accounting Association, Collected papers, 1966), pp. 13-15.

(20) R. Leeper, "Cognitive Processes", in S.S. Stevens, ed., *Handbook of Experimental Psychology*, John Wiley and Sons, Inc., N.Y., 1951, pp. 732 ff.

mentally by studies on human problem solving behavior. (21) in conclusion of these experiments, Luchins states:

When the individual does not adequately deal with problems but views them merely from the frame of reference of a habit; when he applies a certain habitual behavior to situations which have a better solution or which, in fact, are not even solvable by the just working habit; when a habit ceases to be a tool discriminately applied but becomes a procrustean bed to which the situation must conform; when in a word, instead of individual mastering the habit, the habit masters the individual—then mechanization is indeed a dangerous thing. (22)

In encountering the dysfunctional aspect of specialization, *communicated information must be unfixating, i.e., information relating to nonrepetitive events or activities must be communicated to a point or a level of the organization where the chances of preoccupation with a familiar use impeding new and better uses are minimum.* Once again, implementation of this information concept may necessitate the consideration of information organization exchangeability, i.e., a problem to some individual is a repetitive task to another for whom no unfixating characteristic of information is necessary.

(C) In reinforcing the information formation aspect of the functional and dysfunctional properties of specialization, it must be recognized that not only information users are affected by their specialized expectations but so do those who are involved in the formation system. Such is documented, behaviorably, by the finding that preproduction of material, and therefore information formation may be affected by the expectations of the performer. (23) An information formation scheme of specialization which is adequate in accomodating the organizational property of specialization is that of Simon, *et al.*, which is divisible into: (24)

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(21) K. Duncker, "On problem Solving", Translated by S. Lees, *Psych. Monogr.* 58, No. 5, 1945, p. 1; R.E. Adamson, "Functional Fixedness as Related to Problem Solving: A Repetition of Three Experiments", *Journal of Experimental Psychology* 44, 1952, p.289; R.E. Adamson and D.W. Taylor, "Functional Fixedness as Related to Elapsed Time and to set", *Journal of Experimental Psychology* 47, 1954, p. 124; N.R.F. Maier, "Reasoning in Humans: II. The solution of a Problem and its Appearance in Consciousness", *Journal of Comp. Psych.* 12, 1931, pp. 181-194; A.S. Luchins, "Mechanization of Problem Solving: The Effect of Einstellung", *Psych. Monogr.* 54, No. 6, 1942, p. 's 1 and 93.

(22) *Ibid.*, p. 93.

(23) J.J. Gibson, "The Reproduction of Visually Percieved Form s", *Journal of Experimental Psychology*, 12,1929, p.s.15 and 19; L. Carmichael, H.P. Hogan and A.A. Walker, "An Experimental Study of the Effect of Language on the Reproduction of Visually Perceived Forms", *Journal of Experimental Psychology*, 15, 1932, p. 80

(24) H.A. Simon, H. Guetzkow, G. Kozmetsky, and G. Tyndall, *Centralization vs. Decentralization in Organizing the Controller's Department*, A Research Study Prepared for the Controllershship Foundation, Inc., N.Y., 1964. For a summary see H.A. Simon, "Organizing for Controllershship: Centralization and Decentralization", *The Controller*, Jan. 1955; pp. 11-13.

- *Score keeping information*
- *Attention directing information*
- *Problem solving information.*

### (3) *Multidimensionality*

Any particular task or an operation may be the subject of a number of communication messages each of which is based on some different measurement property, e.g., *physical units*, *financial units*, *behavioral parameters*. An information exchange is an energy exchange which may be financial, physical, and/or behavioral. In a business enterprise, the same events and activities may involve three different kinds of information: <sup>(25)</sup> *financial information*, which relates to external reporting criteria such as quarterly and annual financial statements submitted to shareholders, creditors, and other interested parties not directly involved in the management of the company, *managerial information*, which provides economic information oriented towards the internal management requirements of the company such as monthly operating statements comparing budgeted versus actual results, cost of sales analysis for price/ volume/ break-even-analysis, standard cost variance reports, etc., and *operating information* relating to non-financial locally oriented information such as machine shop loading, production scheduling report, etc.

Behaviorally, the property of organization-multidimensionality and its effect on the attainment of the meaning of information is found in the writings of the psycholinguist and the anthropological linguist regarding culture (organization) and language. So Brown, a psycholinguist, summarizes the experimental findings in this regard by rejecting the popular notion that reality is present in much the same form to all men of sound mind, as he adds that “the speakers of a language are partners to an agreement to see and think of the world in a *certain way — not the only possible way*” <sup>(26)</sup> A new project in a business enterprise means machines, workers, and production schedules to an industrial engineer; it means changes in budgets,

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(25) Ronald E. Myers, “The Behavioral Aspects of Accounting Data for Performance Evaluation at Spectra-Physics”, in T.J. Burns, ed., *op. cit.*, p. 202 (footnote) .

(26) R.W. Borwn, “Language and Categories”, An Appendix to : J.S. Bruner, J.J. Goodnow, and G.A. Austin, *A study of thinking*, John Wiley and Sons, N.Y., 1962, pp. 303-304 .

funds flow, and cash flow to a manager; and it means change in profitability to a stockholder.

To accommodate the multidimensionality property of the organization, *information should be communicated contextually*. This *contextual communication* concept necessitates the anticipation and accommodation of the referent meaning of the information message in the context in which it is conveyed, i.e., the same explicit information symbols may have different implicit referents in different contexts.

#### (4) *Interaction*

Communication must not stop at the focussing of the information user's attention on what is critical in his specialized entity. It must go further to disclose the 'interlocking' features of the specialized entity with other functionally or environmentally related entities of the organization. The concern here is not about a criterion of repetitive performance or adaptation thereto but about the meaning of all value (functionally or environmentally) interlocked criteria. This provision may be referred to as *optimal communication*.

The optimal communication concept brings in the question of communication perspective as to what constitutes a level of the organization which is high enough to reveal the value interlocked criterial entities. In answering this question, the *optional communication concept* is here advanced. According to this concept information representing a change of condition must be presented at the highest system level bounding such a change which reveals the widest options for actions.

An additional communication concept called for by organizational interaction is what may here be referred to as *dynamic communication*. According to this concept, explicit communication must give recognition and represent action to the sides and field of *inter and/or intraorganizational conflict situations* when they arise and if not provided for in the stabilized organization structure. This dynamic communication concept is advanced to accommodate the opposition of interests which may arise in the form of a conflict: (i) between the individual (his psychological limitations and capabilities) and his organizational role; (ii) between differently specialized entities (i.e., conflict between sets of roles); (iv) between the organization and other organizations in the same industry; and (v)

between the organization and any societal institution (i.e., Government, Religion, etc).

Real conflicts underlying dynamic communication is here viewed as *opposition of interests or values*. It may, however, include what is describable as *cooperative relationship* if such cooperation includes the ends (values) but involves conflict among the necessary means as perceived by the two sides of the relationship. The nature of conflict must be explicitly communicated as follows.

- (a) What are the sides to the conflict, e.g., the entities involved?
- (b) For each entity (side), what is the conflict field, i.e., the criteria in conflict?
- (c) For the situation (both sides) what is the synthetic or consolidated conflict field, i.e., widened criteria.

The interaction feature of the organization makes it necessary in communication to identify those organization entities whose information expression makes it possible for the particular information user to be a meaningfully (value-based) interacting component of the total organization. An information user, moreover, may be involved in a number of organization entities. And since information must be personalized, a communication message may be so structured to disclose information representation of the information user in a hierarchy of informational constructs each of which identifying the information user in some role (entity). Such communication message, however, is not complete without additional information disclosing the interlocking of its constructs. *The constructional component of the communication message is its distributional (descriptive) content while its interlocking component is its diagnostic content. For a given distributional communication content there may exist a number of diagnostic contents.*

In a business enterprise, the profit and loss statement and balance sheet, for example, may be considered financial communication messages at the distributional (descriptive) level, i.e., they identify and integrate information constructs (roles) such as sales, cost of sales, operating expenses, assets and liabilities. For such a distributional (descriptive) content there exists a number of diagnostic contents as may be revealed by financial analysis of these statements yielding such additional information as rate of

return on sales, rate of return on assets, operating efficiency, etc. The point to be kept in mind is that a distributional (descriptive) information message is an open-ended message whose meaning for action will differ depending on the diagnostic value or criteria (model) involved.

In summary of this study, it may be stated that managerial accounting communicability is divisible into two main components:

- (A) Perception, and
- (B) Attainment of meaning.

(A) *Perception:*

(1) The primary underlying factors of *perceptual inaccuracy* which must be considered in the communication design are:

- (i) Conflicting conditions of perception.
- (ii) Intrinsic perceptual properties of the receptor.
- (iii) Restricted conditions of perception.

(2) The *conflicting conditions of perception* may be accommodated through the following communication concepts:

- Exceptional Communication
- Communication-control compatibility
- Appropriate organization design

(3) The intrinsic *perceptual limitation of the human receptor* may be accommodated through the following communication concepts:

(3a) *Linguistic limitation:*

- Concrete Communication
- Explicit Communication
- Consistent Communication

(3b) *Political limitation:*

- Nonadvocable (noncontroversial) communication

(3c) *Limitation of the human information channel:*

- Exceptional Communication

- Communication-control compatibility
- Appropriate Organization Design
- Organizationally-timed Communication

(4) *The restricted condition of perception* may be accommodated through:

- Comprehensive Communication.

(B) *Attainment of Meaning*

(1) The *primary underlying factors* in the attainment of meaning of communication are:

- (i) Personal interests.
- (ii) Organizational Specialization
- (iii) Organizational Multidimensionality
- (iv) Organizational Interaction

(2) To accommodate *personal interests* in communication:

- Provide for appropriate organization design and its reinforcement by all other communication concepts.

(3) The following concepts accommodate *organizational specialization*:

- Criterial Communication
- Unifixating Communication
- Specialized Communication Processes (e.g., score keeping, attention directing, problem solving).

(4) The following communication concept accommodates *organizational multidimensionality*:

- Contextual Communication

(5) To accommodate *organizational interaction*, the following communication concepts are advanced:

- Optimal Communication.
- Optional Communication.
- Dynamic Communication.

(C) *Cost-benefit Criterion:*

All Communication concepts involve aspects of organizational design or design which must be optimized according to some *cost-benefit criterion*.

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## الاتصال في المحاسبة الإدارية : تحليل متعدد التخصصات

الدكتور فوزي أمين سالم

الاستاذ المشارك بقسم المحاسبة، كلية العلوم الإدارية، جامعة الرياض، الرياض، المملكة العربية السعودية.

تتناول هذه الدراسة موضوع الاتصال في المحاسبة الادارية من حيث :  
القياس والتقارير والترجيح الاقتصادي .

فمن حيث القياس فقد تناولت هذه الدراسة اسباب الخطأ في القياس وهي الظروف المتعارضة، خصائص قصور ذاتية للانسان، ومحدودية ظروف القياس وتقترح هذه الدراسة مفاهيم للاتصال في المحاسبة الادارية من شأنها التخفيف من اسباب الخطأ في القياس .

ومن حيث التقرير فقد تناولت هذه الدراسة اهم الاسباب التي تحد من مفهومية التقرير في المحاسبة الإدارية وهي : المصالح الشخصية، التخصص الوظيفي، تعدد الابعاد التنظيمية، والتداخل الوظيفي، وتقترح هذه الدراسة مفاهيم للاتصال في المحاسبة الادارية من شأنها التخفيف من الآثار السلبية التي تعوق تحقيق المعنى المناسب للتقرير.

وجدير بالذكر ان مفاهيم الاتصال المقترحة في هذه الدراسة تدخل في تنفيذها في تصميم أو اعادة التصميم للمنظمة في المشروع الاقتصادي ولذلك فلا بد من اخضاعها للترجيح الاقتصادي وفقا لتكلفة ومنافع هذه المفاهيم .