If Accounting Is the Language of Business, Why Aren't We Communicating?

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Introduction

Accounting has been called the language of business. Accounting contains a special vocabulary designed to relate the financial story of organizations. Using this language, accountants communicate relevant information to various levels of management to aid them in making economic decisions. The essence of the accounting process is the communication of information with financial or management implications. The American Accounting Association (1966)noted that: "Communication is the vital link in the accounting activity. It is of no less importance than that of developing the information itself."

In our information society, more and more resources and energies are being devoted to communication activities. As controller of management information, the accountant occupies a potentially powerful role in the decision-making process. The accounting profession's existence is justified by its role in bringing about successful communication. However, accountants have not always been successful in communicating. Goldberg (1965) asserts that the problem of communication is the pivotal problem in accounting. Devine (1985) argues that the accounting profession is overrun with a multiplicity of terminology containing clichés and stereotypes—terminology that is vague and confusing, that serves to block effective communication.

Communication Process

Technically, a language has two components: symbols (signs) and grammatical rules. The symbols of a language are the words or vocabulary. These symbols/words are used to represent particular concepts or objects in the real world. The grammatical rules of a language are the pattern or structure of the word order in a sentence. Symbolic representations are present in accounting as many of the words and symbols accountants use are unique to the field. Grammatical rules are also present in accounting. Grammatical rules are the set of procedures used for the creation of financial data and reports. Accounting rules provide the structure of accounting in the same way that grammar provides the structure of a natural language (Belkaoui, 1978).

Semantics is concerned with the relationship of symbols to empirical data. Some have used the analogy of a map to illustrate this relationship (Devine, 1985). A mapmaker surveys the geographical area that must be communicated to those who will use the map to make decisions and to guide behavior. Numerous objects within the geographic area could be recorded, but the mapmaker must select those objects that are the most relevant to the users. This selection depends on the type and purpose of the map being created. Once those objects have been identified, the mapmaker must communicate those objects using signs and symbols that are meaningful to the users—signs that will bring before the user a situation or object in the real world with which the user is familiar. Communication is ineffective if either irrelevant objects are chosen or the signs used to convey chosen objects are unfamiliar or misunderstood.

Accountants find themselves in the same situation. The area that must be mapped is the world of economic events. This world is extremely complex and constantly changing. Because of this complexity, accountants cannot report everything about an organization. The task facing an accountant is to reveal the business activities of an organization on a few sheets of paper in the form of financial statements, similar to the map. To accomplish this task, accountants must know what decisions are being made, understand what information is needed, and carefully select reportable events from the set of all events that describes a business' economic activity.

Accounting is a continuous communication process. Accountants observe the economic events of a business enterprise and produce financial statements containing accounting information, which is communicated to decision makers who are influenced by the accountant's communication of the economic events. The decisions made by the collective group of decision makers today influences and shapes tomorrow's world of economic events. Both human and economic consequences follow from faulty decisions; therefore, to successfully meet the increasing expectations of decision makers, accountants must communicate effectively. Without effective communication, the most sophisticated analyses, crucial reports, and worthy proposals will flounder and fail to generate appropriate decisions and actions (Parker, et al., 1989). The ability to communicate well is not limited only to accountants. A recent study by Robert Half International found that 96 percent of the 1,000 largest employers in the United States reported that employees must have good communication skills to get ahead (Fisher, 1998). For example, more than 75 percent of a manager's time is spent communicating (Smeltzer, et al., 2002).

The primary problems of communication faced by accountants fall into one of three categories. The first is communicating at high levels of abstraction where the information is too general to be of any value or low levels of abstraction where the information may be too technical and difficult to understand, especially by unsophisticated users of accounting information. The second is the challenge of the confusing accounting vocabulary, which contains many different terms that describe the same thing. The third is the differences in meaning that arise from the fact that we all come from different cultural backgrounds. The meaning of words is shaped by the cultures in which people live.

Multiplicity of Abstraction Levels

The process of abstraction is guided by the accounting profession's qualitative standards or relevance and understandability. Abstraction is the process of selecting certain characteristics or realities and ignoring others, like the mapmaker selecting the most relevant objects for the map. Abstraction is not only necessary for accountants to function in the highly complex world of economic events, but it is necessary in all communication processes. Human senses cannot perceive, let alone report, total reality. The process of abstraction takes place on several levels. As people move from lower levels of abstraction, which are specific and detailed, to higher-levels of abstraction, which are more broad and general, they omit more and more characteristics of real-world events.

Abstraction in accounting is called *classification*. At the lowest level of abstraction, the accountant will observe a machine with all of its varied characteristics. Not all of the characteristics of the machine are perceived--only those that are most obvious. Moving to a higher level of abstraction, accountants will attach the word *machine* to the object they perceive and will record the few relevant characteristics of the object. Moving to a progressively higher abstraction level, accountants will attach the term *plant and equipment* to the machine. This level of abstraction will also include other objects that are similar but not the same, such as other machines, equipment, buildings, etc. At an even higher level, accountants attach the word *asset* to the machine. The classification is now broad enough to include any asset. All levels of abstraction are useful and necessary. The classification process is useful in identifying important relationships. However, the accountant must always be aware that classification involves abstracting from real-world events and processes. The symbols used in communication are, at best, crude substitutes for the real thing, especially at higher levels of abstraction. As accountants move to higher levels of abstraction, information content tends to decrease and communication can become vague and fuzzy. The Financial Accounting Standards Board (1976) has stated, "Clear thinking and communication are promoted if those who think and communicate are conscious of levels of abstraction and of moving to higher or lower levels. To move upwards is often natural and easy; to move downward is often a challenge." The quality of communication is compromised when the message is too broad and general to be of any use. By using a lower level of abstraction, accountants would be describing the complex world of economic events more accurately.

Haried (1973) conducted a semantic test comparing the understanding of technical accounting terminology with more descriptive accounting terminology among unsophisticated users of financial information. He concluded that accountants should use descriptive terms at lower levels of abstraction in communicating with non-accountants and less sophisticated accounting information users. Oliver (1974) conducted a semantic test comparing the differences in meaning between accountants and sophisticated users of accounting information using concepts rather than terms, noting that concepts represent a higher level of abstraction. Oliver found that more accounting concepts are generally understood by parties who are very familiar with the accounting language--likely because more education and experience with the accounting language provides a much richer cognitive understanding of accounting terminology. Apparently, accountants should select terms in their communication that reflect the levels of understanding of their intended audience

A Multiplicity of Terms

"Accounting terminology is confusing, unnecessarily profuse, and pretentious" (Walton, 1978). Anthony and Reese (1975) assert that accounting has many dialects and differences in terminology among industries and among companies within the same industry. As the accounting profession has expanded, so has the terminology. However, concepts and terminology have evolved without any clear consistent basis; and the diversity of terminology in the field has come from a mixture of sources. Many accounting terms, such as *incremental (marginal) cost*, have come primarily from concepts in economics. The evolution of business and the need for capital resulted in the development and growth of finance and the development of a relationship between the accounting and finance function. With the relationship came a sharing of terminology and the expansion of accounting terminology to include such terms as *debt/equity capital* and *capital budgeting*. Along with the historical development of cost and managerial accounting tools, the evolution of descriptive terminology has been influenced by the engineers who developed these tools. Examples include *manufacturing constraints*, *control charts*, *cycle*, and *throughput time*.

Because managerial accounting is less structured, new approaches to problem solving and decision making by different organizations no doubt added new descriptive "buzz" words such as *just-in-time*, *total quality management*, and *activity-based costing*. Additional terminology was created by academics as a result of their research and field studies. With the proliferation of the accounting lexicon, numerous terms have been created to describe the same object or event. Unfortunately, these new terms have not replaced existing terminology but have been added to an already long list. For example, the stockholders equity section of a balance sheet may contain any of the following account titles for the same element of that financial statement: *Paid in Capital in Excess of Par; Additional Paid in Capital; Capital Surplus;* or *Capital in Excess of Par*. In managerial accounting, when one mentions "cost," the question that must be asked is, "What kind of cost--product cost, standard cost, differential cost, marginal cost, survival cost, opportunity cost, incremental cost . . .?" (Haseman, 1968).

Colthurst and Piper (1986) compared the definitions of five common (and sometimes interchangeable) "cost" terms in six different accounting textbooks--and used in two professional accounting organizations--and found a significant lack of conformity in the definitions of terms used in everyday practice. For example, is there any difference among the terms *allocate*, *trace*, *assign*, *distribute*, *load*, and *apportion*?

DuPree (1985) conducted research concerning user's preference for descriptive versus technical accounting terms. The assumption was that for published reports to be useful, they must be self-explanatory. The objective of the study was to determine whether user groups possessing different levels of accounting sophistication differed in the terminology preferred. Individuals with varied levels of accounting sophistication were asked to select preferences from a list of synonymous accounting terms. The results showed a positive correlation between the level of sophistication and the preference for technical terminology. Users with high levels of sophistication preferred more technical terms. Users with lower levels of sophistication preferred more descriptive terms. DuPree stated that "learned words are always a danger. If you are educated enough to know [learned] words . . . you should be smart enough to express those meanings in words a general reader can understand."

Haried (1973) examined the semantic problem about the precision with which symbols used in accounting communication convey the desired meaning. One of his hypotheses tested the extent to which certain terms that are used interchangeably in financial reports convey the same meaning. In comparing the meaning of these interchangeable terms between accountants and users of accounting information, Haried found that each perceived different meanings for several terms that were intended by accountants to convey the same meaning. For example, the term *Accumulated Depreciation* and *Reserve for Depreciation* or *Retained Earnings* and *Earned Surplus*, which are interchangeable terms, did not mean the same thing to users of accounting information.

Grant, et al. (1998) measured the meaning of the messages communicated in an accounting review engagement and in a complete financial statement audit. The scope and depth of a financial statement audit is much greater than a review engagement. The audit is intended to provide a high level of assurance about the reliability of the financial statements. The objective of a review engagement is to provide only a moderate level of assurance. Readers of both the review report and the audit report were not able to differentiate these significant differences. Jones (1996) tested the readability of corporate annual reports, which contain the financial statements of a company and found that selected prose passages were classified as "very difficult-to-read literature." Both of these failures to communicate can be traced in part to the diverse and technical terms that accountants use to communicate.

The problem of divergent terminology has been recognized and attempts have been made to deal with the problem. Most professional accounting organizations have published handbooks of official terminology and "approved" definitions. They also suggest reducing the number of terms used to describe similar objects or processes or coming to a consensus on accepted definitions. As yet, no broad-based support exists for the acceptance of the terminology decision of the published handbooks.

A Multiplicity of Meanings

Effective communication requires the use of an accepted and well-understood language. Goldhaber (1990) defines communication as the creation and exchange of messages. The basic communication model consists of three elements: the transmitter or sender of the message, the communication channel, and the receiver of the message. The transmitter encodes a message into signs (words) appropriate for the communication channel. Word signs are then transmitted through the channel to the receiver who decodes them for meaning.

The basic model of communication does not address the process by which messages are developed and interpreted, and a specific word may not mean the same to both the sender and receiver. Too often, the assumption is that the only requirement for good communication is to make sure all messages are expressed in clear, simple language. This view of communication assumes that words themselves have meaning. The meaning attached to the words used in communication is created as a result of learning through experience. An individual's senses cannot detect all that exists in the world, and their cultural background has sensitized each individual to detect some stimuli more than others. Messages go through a cultural filtering process (Lesikar and Flatley, 2002).

The varied experiences of different people are likely to develop varied meanings for the same word. An underlying truth in communication is that meanings transmitted are not necessarily the meanings received. In order for transmitters and receivers to communicate at all, they must share a common semantic code. Stated another way, effective communication occurs more easily when sender and receiver are cognitively similar. If no agreement on the meaning of words exists, communication is logically impossible.

Meaning includes two basic components: denotative (physical reality) and connotative (interpretive reality). When two people speaking the same language talk about physical reality, the meaning is generally clear (except with a multiplicity of terms!). However, when two people talk about interpretive reality, opportunity for disagreement is abundant. Goldhaber (1990) says effective communication implies that the concept, the name (denotative meaning), and the interpretation (connotative meaning) are similar.

Osgood, et al. (1957) acknowledged that connotative meaning mediates and influences human reactions. Hayakawa (1954) emphasized the importance of connotative meaning when he indicated that a language is more than a system of signs. Language includes a variety of semantic reactions, and the signs produce understanding among people who speak and understand the language. A reaction to messages is mediated by the meaning attached to the words that make up the messages (Lesikar and Flatley, 2002).

A body of academic literature argues that effective communication is a function of the degree to which shared meanings are developed. In discussing the meaning of "share a language," Pondy (1978) illustrated two sources of not sharing. One source is having a different lexicon, as in two different languages where the terms are unfamiliar. The second, and more serious type of language mismatch, exists when the lexicon is identical but the meanings attached to the same words are different.

Shared meaning develops through a commonality of experience. Because individuals are all products of different backgrounds, their perceptions, learning, and experiences tend to be different. However, members of the same culture tend to have more similar experiences as they interact with each other. Jennings (1986) states that culture helps the members of a group make sense out of the events and symbols in their environment by giving meaning and understanding. Hofstede (1984) defined culture as the collective programming of the mind that is obtained through life's experiences. The members of cultural groups share this collective programming. Hofstede (1986) identified four operational levels at which culture reveals itself: symbols, heroes, rituals and values. Hofstede defines symbols as ". . .words, gestures, and objects to which the particular culture attributes particular meanings. A symbol has no intrinsic meaning; we have learned its meaning as part of our culture. At the level of symbols we find the entire field of language, including professional jargon. If we say that 'accounting is the language of business,' we state in fact that accounting is largely the manipulating of symbols which have meaning to the initiated in business only."

As interacting members of a culture communicate, they evolve shared understandings around issues of common interest to that particular culture (Louis, 1983). After repeated use, meanings that were initially negotiated become accepted, even assumed. Culture and meaning are transferred through the socialization process. When becoming a member of a new culture, the person accepts some of the cultural values and behavioral norms. Members absorb the culture and develop shared expectations and shared meanings with other members of the organization (Katz and Kahn, 1966).

An individual generally belongs to more than one culture. For example, one person can be part of a national culture, a religious culture, a community or neighborhood culture, an organizational culture, a professional culture, etc. The degree to which a culture is internalized by its members is moderated by the strength of the culture. Although an individual may be a member of several different cultures, they will not all be equally important. In strong cultures--one to which an individual is intensely committed--the values, norms, and meanings are deeply internalized. This fact leads to a higher degree of shared meaning and more effective communication among cultural members who are also strongly committed. A necessary condition for interaction and communication within any of these cultures is the attainment of a sufficient consensus of meaning with respect to objects relevant to the communication process–the selected objects on the map!

Several accounting communication research studies investigated differences in meaning and found significant differences between accountants and users of accounting information. Haried (1973) created a semantic differential instrument that is capable of measuring connotative meaning within the financial accounting domain. This instrument, or variations of it, was used by Oliver (1974); Flamholtz and Cook (1978); Houghton (1987a, 1987b, and 1988); Karvel (1979); and Houghton and Messier (1990) to examine differences in meaning between accountants and various users of accounting information in other professions. All found statistically significant differences in meaning, which suggests that the quality of communication was compromised. The differences in meaning can be attributed to differences in education and levels of sophistication in communicating with the accounting language and to differences in cultures, especially professional cultures.

Three other accounting studies examined the impact of professional affiliation and culture on meaning and found that significant differences in meaning are common across professional cultural boundaries. Belkaoui (1980) found that different profession affiliations in accounting create different linguistic codes for intra-group and inter-group communications and concluded that the meaning of accounting concepts vary in the manner with which they can be recognized, grasped, or understood by different groups. Monti-Belkaoui and Belkaoui (1983) examined differences in meaning between unilingual speakers from two different languages and between unilingual and bilingual speakers. They concluded that "language differences results not only in general communication problems across national boundaries, but also in specific perceptual differences in understanding the same concept used within disciplines, industries, and professions." Adelberg and Farrelly (1989) also attributed differences in meaning to profession affiliations.

Weaver (1958), and more recently Wolters (1982), used the semantic differential technique to examine the effectiveness of communication between management and labor and found significant differences in meaning between the two groups. Weaver hypothesized that one of the determinants of concept meaning in groups was group (cultural) norms. Group members who have internalized the norms of a reference group well are likely to hold similar frames of reference (shared meaning) toward the concepts used to communicate within the group. Weaver further stated that one of the barriers to communication between labor and management groups is the effect that a different frame of reference has upon the concepts used in labor-management communication. Individual members of each group adopt the ideological frame of reference of their respective reference group as a result of their exposure to relevant socializing experiences. His results indicated that union respondents were more positive toward concepts like "seniority" and "the right to engage in a legal strike/boycott" than management but less positive towards concepts like "management rights" and "the use of work quotas to measure employee performance."

Finally, Johnson, et al. (1999) developed a semantic differential for management accounting terminology to examine the differences in meaning of commonly used accounting terms across organizational boundaries and found that the quality of communication across ten different organizations was compromised due to significant differences in meaning. In a closer examination of those ten organizations, Johnson found that the culture that develops within an organization leads to the development of shared meaning among members of that organization. Johnson concluded that while the quality of communication between organizations was deficient, the quality of communication within organizations was high--even among members of different professions.

Today's Business Communication Environment

Adjectives that describe today's business environment, would likely be the terms *dynamic*, *complex*, *diverse*, *global*, and *competitive*. The global marketplace and rapidly changing technology have created greater competitive pressures, increased demands for quality and service, introduced a greater need to control costs, and invited more government regulation of environmental concerns. Also, product life cycles are shorter as new and improved products are introduced to the market almost daily.

A global marketplace, coupled with advances in telecommunications have increased communication capabilities and enabled individuals to interact with multiple cultures. To enhance competitiveness, organizations use cross-functional work teams comprised of people from different national, organizational, and professional/functional cultures to address broad organization issues and problems. In order to address the constant change and increased complexity, top managers are giving up centralized control and sharing power and responsibility with more subordinates in the organization. Employee empowerment promotes faster product development, increases the organization's flexibility, and facilitates quicker reaction to changes in the business environment (Smeltzer et al., 2002).

Changes in the business environment have also changed the nature of accounting and business communications. Today's business organization contains a wider and more complex communication network with a larger and more diverse group of information users who make a greater variety of business decision. The accountant serves as the chief information officer in business organizations--the pivotal processor, interpreter, and controller of financial and non-financial information. Accountants must be efficient and effective communicators; they must be aware and sensitive to background, sophistication, and culture of the individuals that they communicate with. Accountants must also understand that meaning is a dynamic concept--the meaning of words changes over time (Blume, et al., 1998).

Suggestions to Improve Accounting and Business Communication

An important suggestion for selecting the right words to improve the quality of communication--words that have correct and clear meanings in the receiver's mind, Lasikar and Hatley (2002)–includes keeping communication and word selection simple. The individual sending the message usually knows the subject of the message better than the receiver and keep be aware of the meanings the words convey to the receiver. Convincing research supports simplicity in communication. Every field of business has a technical language that is learned and regularly used in business communication. Technical words and acronyms should be used with caution when communicating with someone outside of the field or profession.

One example of simplicity is illustrated in a recent study that examined the possibility of improving the communication of accounting information through cartoon graphics. The researchers found that the receivers' varying levels of accounting sophistication processed cartoon graphics information more quickly than more traditional methods of information presentation with no loss of accuracy (Smith and Taffler, 1996).

The second suggestion is to use familiar, everyday words that have sharp and clear meanings. For example, rather that saying, "The antiquated mechanism is ineffectual for an accelerated assembly-line operation," say, "Old robots will not work on a fast assembly line." Or rather than saying, "Company operations for the preceding accounting period terminated with a substantial deficit," say, "The company lost a lot of money last year." More difficult words can be used when their meanings better fit the purpose of the message, but they should be used sparingly.

The third suggestion is to choose short words rather than long words. Short words tend to be more familiar and communicate better. For example, rather than saying, "The decision was predicated on the assumption that an abundance of monetary funds was forthcoming," say, "The decision was based on the belief that there would be more money." Or rather than saying, "The unanimity of current forecasts is not incontrovertible evidence of an impending business acceleration," say, "Agreement of the forecasts is not proof that business will get better."

The final suggestion, which addresses the multiplicity of levels of abstraction, is to use concrete language--words that have sharp and clear meanings. Concrete words stand for things that the receiver of a message can see, feel, taste, or smell. For example, rather than using phrases like "a significant loss" or "the leading company," use more concrete words and phrases like "a 48 percent loss" or "first among 2,500 competitors."

Conclusions

"Communication can be frustrated by subtle differences in meaning. Often the significance of a concept hinges on a precise delineation of terminology" (Silhan, 1978). Accounting communication should provide information that is clear and concise and should not be impeded by unnecessary terminology. Better decision making will result from better communication between accountants and users of financial information.

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