Volume 23 Issue 2
Originally issued as A1



Global Journal of Management and Business Research: A Administration and Management
Volume 23 Issue 1 Version 1.0 Year 2023
Type: Double Blind Peer Reviewed International Research Journal
Publisher: Global Journals
Online ISSN: 2249-4588 & Print ISSN: 0975-5853

Communicating through Non-Communication or Over-Communication

By Maria Silvia Avi

Abstract- Communication is a topic that, at present, represents one of the most in-depth issues at both doctrinal and pragmatic levels. This issue is addressed both concerning interpersonal relationships between individuals and regarding the communication that companies implement within the entrepreneurial structure, and implemented between managers, employees and collaborators, or aimed at third parties outside the companies. The paper seeks to highlight some often underestimated observations regarding communication concerning the dissemination of news and information to the outside world by companies. The article's purpose is not to examine all the elements relating to communication but to focus on some specific aspects that are often not considered, not even at a doctrinal level, in the field of communication. This usually has severe consequences for the company's situation, which, precisely because it does not consider these elements, sees its income, financial, sustainability, and general conditions gradually worsen until it embarks on the dead-end road that leads to voluntary or judicial liquidation.

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GJMBR-A Classification: DDC Code: 401.43 LCC Code: P134



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1) *Why Talk about Communication between us and others and Not between me and others*

After many publications on financial reporting, management control, auditing, corporate law, etc., I feel it is only suitable to devote an article to the problem of communication between information providers and receivers.

When I explain that I teach financial statements and financial statement analysis, usually every interlocutor of mine comes out with a 'what a dry subject'. That makes me laugh a bit because, in 90% of the cases, my interlocutors say, 'I was never any good at maths, showing that they don't even remotely know what they are talking about. This is particularly relevant in the communication between people trying to compare their opinions; what you have pointed out above sounds like an almost ridiculous anecdote that has no place in an academic and scientific article. In reality, however, if one reasoned about the communication that companies must carry out to third parties outside the company, one would understand how this issue, which I posed as a personal anecdote, has enormous relevance. When a company publishes a balance sheet and highlights accounts that can only be understood if one has a basis in accounting, and people criticise the presence of these accounts by stating that the balance sheet is not understandable, one understands how in communication, there is an evident and considerable obstacle that prevents a clear and intelligible comparison between people's opinions and between the communication implemented by companies and the opinions that third parties outside the company have of that company. We will also return to this issue later because, although it may seem irrelevant, it identifies an essential element in the communication, financial and sustainability that companies carry out towards the outside world and third-party users who do not belong to the institutional setup.

I live in Mestre. Mestre is the city that represents the mainland of Venice. And it is evident that if a person compares Mestre, a very typical modern city, with Venice, Mestre will always come out the loser in terms of romantic beauty and stratospheric magnificence of monuments, churches and museums. In this regard, again, to make it clear what is meant by communication and, therefore, what communication can lead to understanding the thought of the interlocutor with whom one is communicating, I can relate another anecdote that may seem absolutely out of place in an academic article but, as we will see in the following pages, is not at all. When I say that I live in Mestre, 95% of the time, the interlocutor emphasises, 'Mestre? What a horror! I passed there on the ring road. It's horrible. I am a lady, so I cannot express my thoughts here because I wonder how a mediocrely intelligent person can judge a city through a 'visit to the ring road'. Anyway, never mind. So much so that I continue to live in Mestre, with the aggravating circumstance that I am super well off here (...yes, I know...it should not write like that, but I do it anyway).

The above shows how communication sometimes takes place without having the necessary information so that the thought one intends to spread can make sense. One wonders: does it make sense to criticise a city without having seen it and based only on what is said by people who themselves have never seen it? Does it make sense to express a negative judgement on a place when the landscape in question has been glimpsed from a ring road and has not been experienced, looked at, turned around, in the context of

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the towns and cities that are included in that landscape and that, coincidentally, also have a ring road that often does not pass through the city but skims it without creating any particular problems for the city itself, except of course considering the problems that inevitably have the inhabitants who live a few metres from the ring road? However, if you allow me, this applies when a marvellously stratospheric and extremely luxurious apartment building is on a bustling street. On the lower floors, the traffic will create considerable noise problems, but that is not why someone says the apartment building is horrible and unlivable, especially if you have never seen it.

The above is intended to highlight how the communication DE elements whose structure, nature, characteristics and peculiarities are unknown is, quite clearly, a deficit communication. The deficit lies in the element being communicated. One communicates what one does not know and, therefore, communicates nothing. This simple thought should be evident in the minds of all communicators, including companies and businesses. When communication takes place on elements with no accurate reflection and no specific content because they are data, often extrapolated from documents that have nothing to do with the company, it is clear that when communicated and, once again, nothingness.

For example, although this issue will be explored in more detail in the following pages, we would like to anticipate an example of the issue in the case where a company, which does not implement any substantive policy related to sustainability, draws up a sustainability report of dozens of glossy pages with dozens of photos of smiling people, blue skies, photos of the work location, and general data that in reality add nothing to the nothing that, in essence, is the report. One often reads reports in which there are technical-scientific explanations of elements related to environmental pollution and business-related data. The form in which the information is structured misleads the reader as it seems that the company's management activities are high in the field of sustainability. Suppose an expert in environmental engineering reads the report. In that case, one can discover how the pages in which a scientific topic is explained in detail often contain considerable errors, and, in addition to this, one can discover that the structure of the information connected to the company's management action in this field is essentially null and void in that the data is structured in such a way as to highlight a situation that, in reality, is different from what superficially appears when reading the values.

Communicating what one does not know, what one has never seen, and what one has never realised on a practical, pragmatic and technical level appears to be an operation that is not only fraudulent if implemented in the field of corporate communication destined for the outside world, but also meaningless and devoid of any real communicative element. In this case, as we have already had to point out, one communicates nothing insofar as one communicates has no actual content that must disseminate to other parties or, in the case of corporate communication, to third parties outside the companies themselves.

Before addressing the issue of financial communication, sustainability and communication between the company and third parties, Sorry without the use of documents (direct communication, for example, in assemblies, meetings, etc.), I would like to explain why a university lecturer who teaches something considered arid (sic!!!!) and lives in a place considered horrendous (sic!!!!!!!!!!) gets it into her head to write an article on communication concerning financial statements and communication between the subjects operating in the company.

The trigger was that yesterday, a person (woman) whom I have known for about five months ranted at me on the phone, saying that I did not understand her problems and that she would never expect a friend to behave the same way.

After hanging up the phone, I said to myself that after more than 200 publications on the subject of budgets and costs, the time has come to write a 'slimmed-down' book on communication concerning budgets and interpersonal relations in the company. Instead of a book, I opted for a slimmed-down article to focus on some essential points of contact that are often not sufficiently addressed.

I am equally aware that venturing into a field that is APPARENTLY not one's own can ensure disappointment. But since I expect absolutely nothing, if someone reads these words, it will mean that I have succeeded in publishing the work. If not, I will be happy all the same as my future is not connected to the publication of these "free thoughts".

Before explaining the title of this chapter, I would like to point out how, in the last lines, I deliberately used a term I wish to emphasise: APPARENTLY this is not my field. This is only apparently true because I firmly believe (I know... this should not write either, but I do it anyway) that, on the one hand, as a teacher, communication is an essential element of my work and, on the other hand, as a personal communication probably identifies one of the founding elements of life itself. Understanding what it means to communicate and, above all, understanding the implications of our communication is not the 'field' of anyone or any academic subject. It is the field of all of us as we all, like it or not, have to deal with this issue.

Speaking of budgets, then, the subject is central. Suppose the financial statement communication is misleading (we will see later why it can be so). In that

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case, the message contained in the documents that constitute the companies' information tool for external third parties is either misleading or concealed, depending on the will of the document's drafter.

Just one last consideration: if you think you will find in this work the various meanings attributable, for instance, to body movements (e.g. if a person looks to the right, it means he is telling the truth. If he looks to the left, he is, of course, lying) or to the presence of particular physical features, you will be disappointed.

In this set of meditations, you will find the keys to interpreting verbal and non-verbal communication in a general sense and, consequently, without specific reference to particular physical tics and/or gestural behaviour. Speaking then, in particular, of financial statements, it is evident that such considerations are worthless. Speaking of financial statement communication, the focus will be on the document and its ability to provide correct and understandable information.

After this brief introduction, we come to the following: why is the chapter entitled "Why talk about communication between us and others and not between me and others"? After all, using the plural majestatis is perhaps excessive, considering that I am not the Pope.

I titled it that way because that is how we all see communication. No one or very few think that the opinion regarding the meaning of communication is personal and subjective. Most of us think that what we believe reflects the idea of most people. And here, of course, lies the error. Because if I am aware that I am doing or saying something personal and subjective, I already start from the consideration that others might think differently. But if, on the contrary, I consider that practically everyone shares my thought, it is evident that talking about communication between us and others and not between me and others seems an apt phrase to express the situation.

What has been pointed out above may seem unimportant and almost superficial. In fact, on the contrary, a consideration is no foundation whatsoever so that communication between two subjects, legal or physical, is irrelevant and can come efficiently, effectively, clearly and, above all, on a correct basis.

One may ask whether what has been stated in the previous lines has anything to do with corporate financial and sustainability communication. The answer is positive. Suppose one starts with the idea that communication is between me and others. In that case, one believes that a person's concepts, opinions, and ideas are correct and that, therefore, the contact they receive may differ from what the person receiving the communication thinks, is, by definition, erroneous, misleading, carried out in bad faith or, even if carried out in good faith, characterised by logical, formal, structural, scientific, technical errors that make correct and complete communication impossible. There is no need to dwell on this to understand that such a position is absurd and meaningless. This is why communication must be between us and others and not between me and others. The starting point must be that the idea being debated or the subject of corporate or other communication may be profoundly different from the opinion of one of the many recipients of that communication. And it is obvious that since communication, especially corporate communication, involves multiple subjects and multiple categories of subjects (consumers, workers, trade unions, financiers and , shareholders, customers, suppliers, etc.), there will certainly be people who believe Virgo to be the basic, correct idea that the company communicates. What must be pointed out is that it is not the opinion of the recipient of the critical communication but the contact itself that is made either by one person to other people or by the company to third parties. The circumstance that at the basis of the communication is a different idea between the one that the recipient reads and believes to be the only correct one and the opinion disseminated by the company or other parties on other occasions has nothing to do with the communication process itself. What is relevant is that the communication has accurate, understandable, and correct values as its object. And this applies both to communication between subjects in general in a community, between different groups, and in the context of corporate communication towards third parties outside the company.

On the other hand, it can often be seen that some criticisms of corporate communication stem not from the transmission and data disseminated, but from the preconceived opinion that the person who does not accept the corporate data has in their mind. In this case, there is communication between me and others. My idea is correct against others, including the company, which is incorrect. If one starts from this assumption, it is evident how communication can never be said to be correct and perfect, even though in reality it can only be so and only the starting thought of the recipient of the communication itself, which starts from an incorrect or in any case subjective and personal assumption about a certain issue, can be incorrect.

2) *Non-Communication Identifies Perfect Communication but .....*

When a subject must communicate with other issues or groups of topics, or when a company must communicate with third parties outside the company, there is one method that unequivocally identifies excellent communication. Perfect communication is non-communication. The absence of communication, for example, by a company of data of a financial, income, equity or sustainability-related nature, or in general related to the company's performance, is not poor

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communication. Perfect communication is communication that intends to get a fundamental idea across to the recipient of the communication process: I communicate perfectly precisely because I have decided not to say anything. Perfect communication, which is not subject to misunderstandings, and non-communication. This observation is critical because often, in communication, one communicates, but the recipient misunderstands what is displayed due to a series of elements. It is sufficient, for example, in communication between physical subjects, that some sentences are expressed too loudly, or with an uncommunicative face and lacking a smile, or even by constantly looking at the clock and inevitably putting the recipient of the communication under tension. In this case, the communication given may be perfect, essential, and even optimistic. But the elements that accompany it, the lack of a smile, the evidence of constant hurry, and the high degree of voice that, at least, seems aggressive, can lead the recipient to misunderstand the positive nature of the communication. This also happens in companies. Corporate communication to the outside world occurs mainly through the balance sheet, i.e. the set of documents consisting of the balance sheet, income statement, cash flow statement and notes. In addition, in many states, there is a management report that identifies a mandatory document that companies must draw up, although not part of the balance sheet. This, for example, is what happens in Italy. Communication through these documents, or sustainability reports disseminated separately from these documents of a financial and economic nature, can be interpreted in a way that is not perfectly correct, for example, due to the structure of the financial statements themselves. The structure is understood as the formal side of the document. A cumbersome report, which mixes information of a varied nature, the reading of which, for the recipient of the information, becomes difficult and can often be read and not understood and thus be misleading for those who decide to obtain information on the company, a communication developed with a document that is too concise and that in 5 or 6 pages deals with every issue concerning the annual report, sustainability and communication in general, or on the contrary, a report of hundreds of pages that causes the recipient of the document to be literally overwhelmed with news, often completely useless or too analytical and specific, which causes the news disseminated through the communication not to be understood by the recipient or to be misunderstood by the latter as it is completely overwhelmed by a mass of elements, data and information that are completely useless or so analytical and specific as to be misleading and not understandable.

Therefore, communication, if it does not follow specific rules of logic and communicative structure, may lead the recipient not to understand exactly the message that the disseminator wants the third party to receive. This applies both to communication between physical entities and to communication between companies and external third-party users.

On the other hand, excellent communication cannot be misunderstood and cannot lead to misinterpretation is non-communication. Suppose the company, speaking in particular of the business world and not of communication between physical subjects, does not communicate data, information of an economic, income, sustainability or any other type of issue. In that case, it is making perfect communication that no one can misunderstand. in this case, the company is as if saying: on this subject, I do not want to give information. Non-communication is, therefore, perfect communication because it cannot be misunderstood.

It cannot accept such behaviour in all fields of communication. Suppose this can ideally receive in communication between physical subjects where there is a person who does not want to tell certain information to others at the level of company communication to external third parties. In that case, it is only acceptable if the information concerns strategic elements not provided for in touch regulated by law. It is clear that if a specific piece of information is mandatorily required to be provided as part of the documents that the company must make public, the absence of this information represents a gap that renders the report attached to the financial statements invalid, or the sustainability report, which, if it were a mandatory report with a content defined by law, would, in turn, become invalid. But if companies provide the mandatory data required by law, and it is noted that this phrase can be interpreted in various ways in that, for example, comparing various management reports or various notes to the financial statements, one can see clear, explanatory, documents with a series of data exciting and essential for third parties, and compete against the preparation of three or four-page reports that do not even contain the minimum that an informative account should contain. In this case, the non-disclosure and non-disclosure of information, even if not mandatory, has an exact meaning and clearly and unequivocally highlights the position of companies concerning corporate communication to the outside world.

Suppose the company, regarding non-mandatory data, does not communicate. In that case, it implements perfect communication in that it demonstrates that all those issues that are not addressed in the reports disseminated to third parties, the company considers to be subject to privacy and of a

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strategic nature or in any case to be information that must not disclose to third parties.

In contrast to communication implemented by a total absence of communication, another mode of non-communication represents the exact opposite of the lack of information for third parties. It must manage communication between natural persons or between companies and outsiders in such a way as to provide helpful information to third parties without overwhelming the recipients with a mass of news that, being perfectly useless, makes the essential information disappear in a pile on the information provided to the recipient. This certainly applies to natural persons since even in a simple, friendly conversation, if a person starts giving information on a certain subject in too much detail, he does not actually provide good communication and certainly does not give effective information to those who should receive it. If this is true for individuals, it is even more accurate concerning the communication that companies address outside the company... the most applied rule for not informing a person or a group of subjects is to suffocate them with information of a general nature and, subsequently, of a precise and analytical nature to compose a report of hundreds of pages in which the news that one does not want to give is present but is difficult for the reader to identify. In the face of a report of hundreds of pages, it is evident that information disappears. Suppose the information disappears what the company did not want to provide to third parties outside the company. In that case, the communication policy is based on disseminating a mass of news that makes it impossible to read the contents of the report, financial statements, or annexes to it entirely and thoroughly.

In the preceding pages, we have pointed out that the ideal form of communication is non-communication. In this case, the form of communication that could be adopted is non-communication and acting exactly the opposite of what was illustrated on the previous pages. As we have already pointed out, disseminating such a mass of news that it is impossible to read the reports published outside the company thoroughly is the most common form of communication when the company, in reality, does not want to communicate. And note the difference between communication implemented through non-communication and communication implemented through disseminating a tremendous amount of news. In the first case, the information that is not intended to be given is not transferred. In this case, the recipient has a perfect perception of the company's communication behaviour. In the second case, very often, the information that the company would prefer not to communicate to the outside world is not hidden from the recipients or not spoken to them but is included in a set of extremely analytical and peculiar information added to a general analysis that often adds absolutely nothing to the information that is provided through the company report. The latter case occurs, for example, when in a company's annual report, the first few pages are devoted to an analysis of the economic sector to which the company belongs. A piece of complete yearly information becomes more informative if, in the first two or three pages, the board of directors provides an overview of the economic situation of the economic sector to which the company belongs.

An introduction on this subject is therefore also desirable to make comparisons with the situation of the company that one intends to analyse and to which the balance sheet refers. It may happen, however, that when analysing company balance sheets, one may find that this part of the report takes up 100 or 150 pages of the balance sheet itself. The communication of a set of aggregated and disaggregated data on the sector places the recipient in charge of a document that, from the outset, is complex to interpret and understand. This initial operation of disseminating extremely general news about the sector, which is then transformed into a mass of extremely specific, aggregated disaggregated news information, often executed by an exorbitant number that illustrates the balance sheet is all that concerns the company, not giving the really useful information, but adding to the legally obligatory news a series of accounting and non-accounting, financial and non-financial, quantitative and qualitative data, such that the report essentially becomes a book. In all this news, there is usually also information that the company did not want to disclose for various internal reasons. In this case, as has already been pointed out in the previous pages, the information is not missing, and the news is included in the company report. But the circumstance that this information is mixed in among hundreds of news items and disaggregated, or aggregated, highly analytical information is particularly specific means that the information that the company did not want to disseminate, even though it is present in the company report, is in fact as if it did not exist.

The perfect communication is, therefore, not to communicate but, in the opposite sense, the same result is obtained in the hypothesis that the information that the company did not want to be disseminated is obtained by hiding the information itself among a mass of specific, disaggregated or aggregated news items that provide so much information that it is impossible to identify the information that the company did not want to be disseminated.

Communicating by not communicating or by suffocating the recipient with useless information is, in reality, the same policy, even though the two are entirely different and opposite. The result, however, is identical. The recipient does not perceive the information that the company did not want to communicate. Of course, all

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this happens unless a particularly punctilious recipient begins to analyse every piece of data and every value in the company report. In this case, it can identify the information. Understandably, this is not done by a typical third party outside the company, belonging to the community, who wants information on the company's situation, but by experts with particular objectives. We use the concept of possible and not of certainty because when data is highly detailed, synthetic, disaggregated, aggregated, re-aggregated, or disaggregated again in other ways; an expert may miss the relevant information that the company did not want to be communicated outside the company.

3) *How to Create the Basis for the Interlocutor to "Go Crazy" (In Corporate Information to the Outside World and Internally Between Managers, Employees and Company Staff). Ally between Managers, Employees And Company Staff)*

Modern psychiatry has consistently pointed out that one of the ways of creating mental distress that can lead to a subject going mad is the methodology of giving the subject synthetic but conflicting information. In addition, if the issue has to decide which option to choose, if the two options are both negative, the mental discomfort will increase to degrees and no longer be treatable. A method, therefore, to drive the interlocutor 'crazy' and provide information, usually concise, contrasting with each other to enable the interlocutor to understand that he is faced with two contrasting elements that cannot be interpreted because one is exactly the opposite of the other. Let us leave aside, as this is not the place to deal with the subject, the case in which a topic has to choose between two negative options. In this case, the mental consequences can also be serious, but this is not the place to investigate this issue in depth. Consider, for example, the case of a company that is hit with a very large fine for an environmental issue such as. Suppose that in the social report two years later, all the various actions that the company's subjects have implemented to improve both the environment and the company's community made up of workers and subjects that directly and indirectly collaborate with the company against these two pieces of information, the recipient of the communication has to deal with two conflicting elements: on the one hand, he reads that the company has been hit with a tax for environmental reasons.

On the other hand, he reads a social report of dozens of pages on glossy paper with beautiful photos filled with socio-environmental data showing the company's social and environmental commitment and faced with this situation, if one asks: what reaction can the recipient has? A first reaction may be to disbelieve the sustainability report and think everything in it is fake and made up of elements that are not entirely realistic. In this case, the recipient will notice the abundance of photos of smiling children, blue skies, white clouds, green meadows, people working with an incredible smiles on their faces, comfortable and ergonomic work locations, etc., it is evident that the recipient of the information, bearing in mind the information on the fine imposed for environmental reasons, will see this report as a marketing tool. With further consideration, knowing the penalty imposed for ecological reasons will make the whole thing almost absurd is ridiculous.

For example, consider a company that is hit with a tax assessment showing tax evasion of millions of euros. Suppose this company produces a sustainability report in which, on glossy pages, it describes all the policies it has implemented over the past year in favour of the environment of the community, its workers and all the citizens living in the company's vicinity. Here again, the recipient of the information has to deal with two conflicting communications: the first is that the company is evading tax for tens of hundreds of millions, obviously taking away retro-economic elements from the state that would make it possible to improve the environment, society and the community and, among other things, the citizens living in the vicinity of the company. The other information is linked to a marvellous sustainability report, which, more than a report, looks like a critical bound book showing the commitment to the community, the citizens and all those who have relations with the company through social, environmental and, in general, pro-community policies around the company. In this case, too, the recipient has to deal with two conflicting pieces of information: on the one hand, a company that takes away money that is needed for the community, and on the other, a report that, through dozens of glossy pages, illustrates, usually in a very pompous manner, the commitment made in favour of the environment and the community itself. It is clear that the recipient of the information has two conflicting pieces of information, which can only create mental discomfort. In this case, we are not talking about mental pain that results in mental illness because the recipient of the information provided by the company that is conflicting will autonomously choose the one that he considers more correct and will consider the other fraudulent or ridiculous or even absurd. But the basic psychiatric principle is of considerable interest: mental distress is created when faced with two conflicting pieces of information. It is repeated that we do not address the issue of mental pain resulting in mental illness. However, there is no doubt that this contrast that there may be between the information creates at least an informational discomfort for the recipient of the communication who can no longer distinguish what is real from what is a story told to embellish and do the so-called Windows Dressing operation to the company.

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The writer believes that scholars should take more explicit positions on this subject. Reading the articles and books on these topics, one notices an almost fearful approach to them. Almost as if addressing such issues would put the author at odds with the business world. The writer disagrees with this position and believes that, on the contrary, these topics should be made explicit, studied, analysed and criticised. It should note that the two examples given above are not fictional but represent real-life cases. For privacy reasons, it is not deemed necessary to highlight the companies' names or the country to which they belong. Both companies are, however, companies defined as significant, and therefore companies that have a global impact on the community, the environment and society that is highly relevant, both on a practical and pragmatic level and in terms of information dissemination.

Another issue addressed by modern psychiatry falls within the scope of the problem of intended outward communication. To make it clear how a subject can enter a period of severe mental distress, academics often make this example: when the ship's captain is angry and needs to vent his anger and frustration, he hits, metaphorically, of course, his second-in-command. The vice-commander, in turn, to vent his accumulated anger and frustration also arising from a situation often beyond his control, vents this feeling of resentment and anger at his assistant, who, perceiving the same feelings as the vice-captain, vents his frustration and anger at the head of the ship's lower-level personnel, i.e. the sailors as a whole. When the head of the seamen perceives a fit of intense anger and frustration to alleviate the feeling of discomfort, he vents it totally and extremely strong, though not physically, at the deckhand. And the hubby, at this point, goes mad as he has no subordinate on whom he can vent his anger and frustration. This example is given in many psychiatry courses to show how mental distress can arise in particular situations. To an unobservant and superficial reader, it might seem that reporting this example in this article is misleading and unrelated to the focus of the topic discussed in the article. This is not true. If we address the issue of corporate communication within the company, and thus between persons who are employees, positioned at various hierarchical levels, or collaborators of the company, we can understand how the issue, as mentioned above, has a direct impact on corporate communication. There are often situations where certain information is only provided to specific persons at an intermediate hierarchical level but is only discussed at a higher one. This may make sense if those at the intermediate hierarchical level cannot intervene for a lack of management and decision-making authority on the issue being communicated. But if, on the other hand, as often happens, the communication in question concerns data in which the subject of the middle hierarchical level intervenes directly with his activity. It is precisely the subject who manages that activity. The lack of clear, correct, truthful, analytical and complete communication represents an element that can create severe work discomfort that can directly or indirectly influence the subject's work activity. In this case, it is difficult for anger and frustration to build up due to the lack of possible retaliation against subordinates. Therefore, it is difficult for a latent state of mental discomfort due to the absence, as in the case of the ship's deckhand, of a subject against whom to vent one's aggressiveness. It is a fact, however, that the situation of superficial and incomplete communication given to issues in intermediate hierarchical positions which must, in turn, manage precisely that data whose context and complexity they do not know exactly since the only hierarchical elements believe they should not disseminate all the information of a strategic nature to the various subjects that make up the corporate hierarchical structure, can have an extremely negative impact on the company's income, financial, equity, and sustainability performance. And on the work performance in general of those who realises that they have to manage data of which they only know a part and of which, not knowing the global context, they continue to find great difficulty in making coherent the management actions to be implemented and the same decision-making process to be developed over time.

As can be seen, the communication issue also considerably impacts the level of the company's internal actors. This is where it can find the case cited in the title of this paragraph, i.e. communication can be structured incoherently that, as a consequence, creates the basis for the interlocutor to go mad, from a metaphorical point of view, or in any case to encounter work and mental discomforts that have nothing to do with the symbolic but are real pragmatic and unfortunately very widespread.

In the corporate communication of data that is provided to the various subjects belonging to the different hierarchical categories, or to the different corporate projects, or finally to the different matrices that can be created to aid decision-making, there is also the case where information given to the same subject is conflicting. This can happen due to material or formal errors. In this case, the situation cannot be criticised in the extreme because error is always human and therefore the circumstance that there is a material or formal error in the data is always possible. It may, however, happen that the data that is provided to a subject is not perfectly consistent due to a different view of the data from which the values that are provided to the subjects in the intermediate hierarchy derive their sources. Data must in fact be interpreted. A number has little value in itself if it is not interpreted in the context in

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which it is to be analysed. It may happen that the source data is interpreted by persons hierarchically superior to the person who then has to analyse it in a different way, and therefore the information that is provided to the person hierarchically in the middle level lacks intrinsic coherence.

Just as external corporate communication destined for third parties must be globally consistent, so too communication destined for internal company subjects, employees of various hierarchical categories, collaborators, trainees, etc. must be characterised by unimpeachable consistency, the absence of which renders all communication an element that, instead of improving the decision-making structure and the company management process, worsens both.

Therefore, taking up the title of the paragraph and reconsidering the small example I gave in the preceding pages and which is quoted in modern psychiatry books, it is essential to understand why if you have subjects eh especially of low to medium hierarchical level being given conflicting communication or information, not only does the business work suffer, but, in addition to that, even the worker will have a performance a productivity that is certainly limited by the very circumstance that the conflicting commands that are given lead the employee, whether manager or worker or clerk, not to understand exactly his role in the company and the command he has to fulfil. And it is worth pointing out that this element of consistency in commands and communications to individuals, especially those belonging to the middle part of the corporate hierarchy, is not only important but indispensable. The absence of such consistency inevitably entails eh reductions in productivity, the performance of incorrect work, and the achievement of objectives other than those that the company sets out to achieve. In fact, if a subject receives from two different superiors two conflicting communications concerning the same object, he cannot, on his own, decide which decision-making and management action he must take because in either case he would be carrying out an operation that conflicts with one of the two commands.

Corporate communication, therefore, must be consistent both when it is intended for third parties outside the company and when we are talking about communication of information intended for persons within the company. Failure to communicate causes problems that can lead to situations that first worsen the company's economic, income and asset situation and then lead the company down an impassable road whose end is liquidation. It is noteworthy that communicating conflicting information brings discomfort not only to the person receiving the inconsistent communications, but also to the managers managing the decision-making process, as they often do not understand what is happening in the company. As a mere example, it is interesting to analyse a case that the writer of the article followed indirectly because of the consequences that this communication problem had on the global business conditions the company was a company from a European country. i will not identify the country explicitly for privacy reasons. the company, whose main production site was, as mentioned, in a European country, had about 600 employees and therefore fell into the category of medium-sized companies. Over time, this company had established a number of subsidiaries around the world and also had a subsidiary in India. The production subsidiary in India had always produced extremely high profits and had always achieved high levels of business productivity.

In these companies, an indigenous person manages the company's entire production and communication process. At the end of his working life, this person was replaced by another competent manager with special characteristics regarding the financial and product knowledge of the company. The person who replaced the retiring manager was the best choice for the Indian company to expand further. Suddenly the situation of the Indian subsidiary began to deteriorate. Productivity began to fall, profitability declined, and the financial condition worsened. The communications coming from the Indian office were conflicting. The managing director appointed to replace the retiring manager kept sending communications to the European headquarters, reassuring them that everything was in order. On the other hand, the contacts that came from the persons in the corporate hierarchy subordinate to that manager highlighted problems, not better identified, of communication and interpersonal relations. The latter communications also referred to problems of an income, financial, and equity nature and to the impact on the sustainability of the company itself. The situation, therefore, appeared incoherent to the European managers in that completely conflicting information was coming from the exact location and the same group of high and mid-level managers. It is evident that in the face of this situation, unlike what can happen among individuals who are unable to cope with the context and enter into a situation of mental distress, the European company, the company's main production site and registered office, sent a European manager to understand the reason for the distortions in the communications coming from India. The manager managed to solve the riddle within two days. Everything was due to the simple fact that in replacing the manager who had retired and in bringing in the new manager of the company as managing director, the European managers had not considered the caste problem and, without knowing it, had identified the managing director as a person belonging to a lower caste than the managers hierarchically subordinate to him. This made communication and information short-circuit because

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the subordinate executives did not psychologically accept receiving communications, news, and orders from a lower caste even though this person had extraordinarily high and exceptional financial, asset, profitability, sustainability, and production expertise. The conflicting information from the Indian headquarters to the European headquarters was, therefore, due to this particular situation, the European managers had clearly underestimated. As has already been pointed out, of course, in this circumstance, the presence of totally conflicting information and communications from a single location did not lead to mental discomfort on the part of the European managers. Still, it led the European company to investigate the causes of this conflict. Pointing out the reasons left all the European managers in disbelief as they had made the mistake of not studying the culture of the country where the new headquarters was to be built, i.e. India. All this shows how conflicting information from the same entity can have many causes. Indeed, if this happens between individuals, as modern psychiatry points out, the clash between orders received leads to mental distress as one faces multiple conflicting communications and the mind becomes blocked. It is noted that if the situation worsens considerably, one reaches catatonia. At the business level, this does not happen for the simple reason that when faced with conflicting communications, one tries to manage and resolve the problem. However, this is not always possible. Suppose what happened in the European company and the Indian branch happens. In that case, it can resolve the issue promptly because everything is in the hands of top-level managers who can deal with the problems of conflicting information communication excellently. If, on the other hand, contradictory information and communication are given to an employee at a lower hierarchical level, such as a clerk, a worker or a manager at the relatively exact limits, it may the problem may not even be highlighted due to the employee's fear of being the object of ridicule or the subject of disciplinary action for not completing a task in the most appropriate manner. In this case, it can be assumed that this clash of information, arising perhaps, as has already been pointed out, from a different view of situations on the part of managers and senior management, can lead to situations of mental discomfort that cause not only illness in the employee, but also a negative impact on the company as a whole.

Therefore, if one does not want to drive employees mad, in a metaphorical sense, it is necessary that in the decision-making process, the consistency of the information that is disseminated and given to the yes-men is checked to a remarkable degree to avoid a situation where, voluntarily or involuntarily, an individual is given conflicting communications or information that leaves him in doubt as to what to do. Only if this issue is addressed seriously in the company can the overall performance of the company improve and lay the foundations for an increase in the size of the company itself. Otherwise, the above contrast will lead the company to worse and worse results until the company, perhaps without realising it, takes the road that eventually leads to voluntary or judicial liquidation.

4) *Is it Necessary to Communicate Directly, Politely and Consistently with Physical Actors and Companies? Yes..... Sometimes. but, in some Instances, Speaking "In Capitals" is Appropriate*

Communication, of whatever type it may be, i.e. relating to inter-relationships between individuals or the relationship between companies and third parties outside companies, can be implemented in various ways. The in-depth examination of how it should implement communication is not the subject of this article, as it would become a paper falling within the scope of marketing. Dealing, however, in general terms, with how it corporate communication towards third parties outside the company should be implemented, considering that this is the main topic of the article and the focus of the paper is undoubtedly not interpersonal relations between individuals, identifies an essential issue to be addressed without going into too much analytical detail, but highlighting, however, some elements that, though general, are indispensable for communication to be effective, efficient, understandable and truthful.

Firstly, it should answer the question in the title of this paragraph. When communicating on the part of the company to those outside the company, one must communicate in a direct, polite and consistent manner. The answer, of course, is positive communication must be courteous, consistent and straightforward. Consistency and the fact that it is direct communication concerning individual issues mainly concern the written documents that the company disseminates externally and addresses to third parties outside the company. Politeness, on the other hand, involves how the company's verbal communication with the outside world is placed. Generally, the corporate means of communication par excellence is the balance sheet, accompanied by the mandatory documents that are not part of the financial reporting structure. But corporate communication to the outside world also occurs, much more often than one would think, through the behaviour of managers towards the community, the behaviour of employees towards customers, the attitude of the entire company staff towards anyone who has dealings with the company, and so on. In this case, communication is verbal, and politeness is a fundamental element for the message to reach, clearly and precisely, the intended recipients. Corporate communication can occur both towards the general public regarding the company's

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situation in terms of profitability, financial balance, assets and sustainability and towards third parties who have nothing to do with these arguments. Consider, for example, the case where a group of undergraduates want to carry out field research and need information about the company anonymously. The way the company deals with these students is a form of communication that denotes the presence or absence of politeness. If in the face of an email asking for help, which may take the form of a small questionnaire, the company does not respond and does not answer the questionnaire; the communication can not be described as polite. Communication towards potential employees who send their CVs as a job applications is not courteous.

Naturally, after the undersigned had several conversations with the managers and high and middle management, the companies pointed out that if the company responded to all the emails it received, it would no longer have time to manage the business activity for which it was established. In response to this, she pointed out that while it is true what the managers pointed out, it is also true that communication is implemented in how it was presented by the companies, i.e. in response to a specific request. It can be interpreted as a non-communication, which we discussed in the previous pages, implying an exact answer that can be summarised as follows: I am not answering because I do not want to have contact with you. Or it can simply be a rude and unkind attitude towards a person whose response from the company can affect a job that is being carried out (a student carrying out field research) or the very life of the person (when for example, the email is a job application from a person in serious difficulty). I think everyone agrees that companies are not non-profit organisations that must help the community. Businesses' tasks are entirely different: generating income and ensuring fair compensation for workers. This can do by managing the relationship with the community and third parties in a kind manner. Honestly, I do not believe that when an email arrives asking for help from a student to fill out a questionnaire, there is too much time spent on it to be able to say that there is no possibility of filling it out. If this were the case, an email stating that, unfortunately, we cannot help you would be sufficient. I think that an email of this kind, even in the case of job applications, takes 30 seconds of an employee's time, which implies a sort of peace of mind for those who have to receive a reply. It is better to receive a negative response than no reply at all. Kindness is also expressed in these small acts. Communication, therefore, not written but verbal, or written but not in official documents such as the balance sheet sustainability report or other documents, must thus be characterised by kindness only. In this way alone, overall corporate communication will be able to be evaluated positively by the community and third parties outside the company.

Various research carried out in the field by the undersigned has shown that companies often very clearly underestimate the concept of politeness in verbal or written communication, but not in the financial statements and accompanying documents, about the overall company situation. Suppose the company is large, quoted on the stock exchange, with thousands of employees. In that case, it must be admitted that even the absence of small acts of kindness towards, for example, those who write and do not receive a reply, eh do not have such an influence on the company's situation because the strength and power of the multinational company overwhelm the small acts that can be performed by those who feel they are being mistreated. The situation changes drastically if the company is small or medium-sized, especially if it lives off the economy derived from the zero-mile community. In these small enterprises, creating communicative conditions towards the society and third parties outside the emphasise that this is especially the case for companies whose economy is primarily aimed at the community living within a 100 km radius of the company itself. In this case, the lack of an act of kindness, such as a reply to an email, can have unexpected consequences on the company's situation. The perceived unfairness of those who expect a response and receive no communication from the company is turned into a topic of conversation between people who live within 100 km of the company and who, directly or indirectly, enable the company to survive or develop. Suppose the company is small but operates in a larger territory. In that case, it might seem that politeness in verbal or written communication but not concerning the balance sheet itself is less critical. this is not the case, especially since the abnormal development of social media. A rude act towards someone who addresses the company can become the subject of a debate involving thousands of people, even distant from each other, as they are close through social media. Politeness, therefore, in verbal communication when there is a direct relationship with a person addressing the company or in written communication that does not concern the balance sheet, is not only desirable for obvious reasons but is an indispensable element for the company to survive or, hopefully, live and develop properly.

At this point, one may ask oneself why in the title of this paragraph, one wondered whether, at times, it is not necessary to communicate "in capital letters". In social media and written communications that can send to any individual or employee in a company, the use of capital letters has a meaning that everyone now recognises: using capital letters means shouting out the information one intends to disseminate. The question

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arises as to when shouting in communication can make sense. Whether there are cases in which contact must be made 'in capitals' in the mind as mentioned above. In this regard, we would like to give an example of a situation in which communication had to be made 'in capitals' in the sense as mentioned above. in the context of the training consultancy work carried out in the professional life of the writer of this article; there have been years dedicated to hotel management. At the end of a course, all those attending were entitled to take part in an internship, which in 99% of cases would turn into a permanent job. Among those attending was a girl who felt comfortable wearing extremely flamboyant dark clothes despite having an average student demeanour. The girl was characterised by at least 20 piercings on her face, tattoos starting from her neck and reaching up to her ankles, and necklaces and bracelets that were intended to be dog collars. The clothes were, of course, studded black leather with numerous rips made voluntarily. At the end of the period, the undersigned pointed out that the girl would have to change her bestiary at least and would also have to remove any piercing on her body as all girls had to enter 5-Star luxury hotels in an Italian city as part of the reception. Nothing could be done about the tattoos, even though my advice had been to cover them with a thick coat of foundation. The girl contemptuously pointed out to me that 'she was like that and whoever wanted to offer her a job had to accept her being that way. To this reply, I pointed out that she had made a mistake in looking for a job, as her outfit and appearance were optimal for a disco but completely out of place for a reception desk in a 5-star luxury hotel. On the first day of work, the girl showed up at the hotel reception dressed and decked out as was her custom. The head receptionist invited her to leave the desk and move to a room near where the customers were dealing with the receptionists. After a brief telephone conversation between the head receptionist and the hotel manager, the head receptionist asked the girl to go home as the hotel had decided not to give the internship to her but to request other female students. In this situation, the girl started to raise her voice, saying that even in a five-star hotel, they had to accept her being there. At this point, the concept of politeness in communication started to lose its meaning completely. Politeness had now disappeared as the head receptionist, in a very calm manner, had already explained why the girl could not work in that hotel. The arrival of the manager in the room adjacent to the reception turned into a moment of communication implemented 'in capitals'. Obviously there. Given the environment, there was no loud shouting, and there was no act that was not more than polite. But the overall communication was not polite but was enacted 'in capitals'. The manager, in fact, in a severe, firm manner and with a highly eloquent look, imposed, in a voice of a higher tone than usual, on the girl to leave the hotel. This occurred within two minutes. In this case, it is clear that polite communication would have had no effect and would only have been counterproductive. Other communication cases that have to be made 'in capitals' concern cases where, for example, in an accommodation establishment, customers behave in a disorderly manner disturbing all those nearby. In that case, polite communication may be the first step, but it generally creates no effect. In that case, communication must be done 'in capitals' and thus, with 1° of politeness far below what might be expected in a hospitality establishment. Of course, this does not only apply to accommodations but to all enterprises. When an employee is reprimanded two or three times for acts that cause annoyance to colleagues next to his desk, the initial politeness must, absolutely, be replaced by a communication 'in capitals' because, if this is not done, the polite communication will have no effect and the disturbing acts will continue.

Communication, therefore, whether verbal or written outside of the budget issue, must always be initially polite because politeness should be the central element of an interlocution between persons whether or not they belong to a company or have a lesser relationship with a company, but politeness cannot be a firm, constant and long-lasting thing if, in the face of this politeness, on the part of the interlocutor there is not as much politeness. In cases of imbalance between communication that takes place between a company and a third party, even a third party company, or communication that takes place between persons working within and of the company cannot but require communication, initially polite, which, however, in a very short time, must turn into communication 'in capital letters' because otherwise the imbalance would cause, in the sphere of communication and interlocution, a potential victim of the communication is a potential strong element of the communication that would overwhelm the victim, a circumstance that is unacceptable in the sphere of communication between physical subjects but even less acceptable in the sphere of communication between companies and third parties outside companies

5) *The Teaching of Bluebeard and Corporate Communication to External Third Parties or Internal Company Employees/Managers*

When dealing with the issue of disclosure outside the company, there is a tendency to emphasise more the right to disclosure of third parties outside the company than the right to corporate privacy. This tendency is due to the development, which has taken place, especially in recent decades, of the recognition of a right to corporate disclosure of any party external to a company. The right to information on the company's

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economic, income, equity and sustainability situation is a right that is now unanimously recognised by doctrine, companies and jurisprudence. Specific topics and issues represent elements of a strategic nature that cannot be divulged outside the company in this way, as such behaviour would give precious information, especially to the company's competitors. Or, it is also possible that the dissemination of certain information, which is not contextualised, could be misinterpreted by the community or third parties who are external to the business reality to which the data refers ap. This is why some aspects of information are rightly not communicated outside the company. Bluebeard's teaching should make us realise that particular doors must be closed and remain closed. To open particular doors and thus put the dissemination of what is virtually in the room of the closed door causes severe consequences, just as in Bluebeard's fable, with one big difference. While in Bluebeard's mythology, the victim is the curious wife who opens the door she is not supposed to; in reality, if someone, who is not interested in the life of the company, opens particular doors and spreads the news that those virtual doors conceal, the victim will not be Bluebeard. Still, it will be the company itself which, with all possible efforts, keeps under a veil of privacy the information that, since it concerns strategic elements of the company, cannot be divulged to anyone. And note how this principle, which seems to be self-evident, is not so widespread. Those who deal with corporate communication in professional terms always recognise the company's right to privacy against the recognition of a right to information of third parties on non-sensitive topics or topics explicitly provided for by law. Those who deal with the issue of corporate communication, not in a professional sense but as mere outsiders to the company, as members of the community are interested parties to specific companies, tend to disregard a company's right to privacy.

In some cases, the groups formed by these subjects, which many times are structured into organisations, and to be able to handle the demand for more corporate disclosure, require the dissemination of news that, for a business expert, it is clear that can never be disseminated as it is strategic. At a conference dedicated to financial statement disclosure and organised by non-specialists, the writer was able to see how the lack of knowledge of these fundamental principles mentioned above can create situations that are not understood by those who are faced with them or rather those who encounter them as non-experts do not understand the consequences of what they are asking for. At this conference, which I repeat was organised by non-specialists in financial statements, the question was clamoured as to why companies should not explicitly highlight returns and discounts implemented. In Italy, the law requires that revenue from sales or services to third parties be recognised net of voucher discounts and returns. This is because the amount of returns and of discounts granted to customers represent sensitive information elements. Knowing, for example, the amount of returns could give an insight into the company's difficulties in producing and delivering goods. Furthermore, understanding the discounts, and thus disseminating the company's discount policy, would mean giving strategically very relevant information about one of the marketing levers the company has at its disposal to increase turnover and increase market share. At the conference I referred to above, I tried to emphasise these principles, but I was overwhelmed by criticism from non-experts in business economics, company management and financial statements, in which it was assumed that I was denying the right to disclosure to external third parties and fighting for a reduction in corporate disclosure intended for the general public, and that I was trying to ensure as little corporate disclosure as possible for third parties who, directly or indirectly, have an interest in knowing the situation in which a company operates. The misunderstanding related to the above is evident. The writer believes that there is a right to disclosure for third parties outside the company that has rightly increased over time. The writer believes, however, that companies also have the right to have areas of perfect privacy for strategic reasons. Providing information in these areas and disseminating it externally could do so much damage to the company that it would first show profitability and financial failures and finally embark on the road to voluntary or judicial liquidation. The fable of Bluebeard, read backwards and forwards, in which the victim is Bluebeard himself, should teach us that, in the context of corporate communication to the outside world, some doors are closed and must remain closed for the company to live, prosper, grow and improve its profitability, assets, financial and sustainability impact and policy.

As a conclusion to this observation, it must be pointed out that, very often, it is necessary to ensure that the door also remains closed to internal company communication. Global communication and dissemination of all company information to all employees is a tricky concept that could negatively affect the company's situation, be it in terms of profitability, assets, finance or sustainability. It should not disclose specific information in certain areas, and there, certain communications should not be made aware of the content of the information contained in the communication. The closed door of Bluebeard is, therefore, not only a characterising element of corporate communication towards subjects outside the business entity but may also characterise the communication relationship between subjects operating within the business entity. Not all issues may be ready to manage

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all corporate information. For this reason, the so-called Bluebeard door should also remain closed to those subjects who, although working within the enterprise is in favour of it, do not have the ability or possibility to manage the information contained in that room that must remain, for them, secret.

Accessible global communication, whether to the outside of the company or all employees within the company, cannot even be wishful thinking because if such a situation were to occur, the company could be detrimentally affected in terms of profitability, assets, finance and even sustainability. Some parts of the communication are only rightly known to certain parties. And therefore, the barn door must exist and remain closed, at times, both in the context of communication destined for outside the company and in the context of communication destined for internal members of the company itself.

Conclusion

To conclude these brief remarks on communication alone, it may point out that contact, in particular concerning external parties or internal company communication aimed at employees and collaborators operating within the production entity, is characterised by a series of particular elements that, both at a doctrinal and pragmatic level, are often underestimated with consequences that can negatively affect the company situation. If this occurs, the company very often does not realise the adverse events until the negative event causes a severe consequence on the company's position. This is why, at the very least, the elements mentioned in this article must be taken care of and managed in the best possible way in corporate communication, both intended outside the company and designed internally towards employees, managers, and various collaborators. They may operate directly or indirectly with the ap company. The article did not list all the problems that may involve corporate communication outside of the company, which may cause negative consequences on the company's situation if they are not dealt with appropriately. However, the writer believes that if doctrine and practice were to consider what is written in these pages more appropriately and less superficially, very often, some situations that turn out to be serious could be made less dramatic if dealt with at the right time and therefore at the beginning of the manifestation of the communication problem.

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