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The Implementation of an Integrated Information System in the Company: From Option to Obligation for Efficient and Effective Management

By Maria Silvia Avi

Abstract- Business management requires, irrespective of the company's size, the implementation of an information system that enables managers to implement a decision-making process leading to the maximisation of efficiency and income, financial and production effectiveness.

The integrated information system identifies a system in which each part and each accounting item interacts with all the other system cells. This prevents overlaps and gaps that inevitably lead to the construction of unnecessary and costly superstructures or to create a system that does not cover every information need of the company's internal user.

The integrated information system overcomes these problems and guarantees disseminating valuable information to the end-user and not overstructured concerning his information needs. Moreover, precisely because of its structure, such a system also prevents parts of these needs from being overlooked or from being filled by communication elements with no real informative substance.

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The Implementation of an Integrated Information System in the Company: From Option to Obligation for Efficient and Effective Management

Maria Silvia Avi

Abstract- **Business management requires, irrespective of the company's size, the implementation of an information system that enables managers to implement a decision-making process leading to the maximisation of efficiency and income, financial and production effectiveness.**

The integrated information system identifies a system in which each part and each accounting item interacts with all the other system cells. This prevents overlaps and gaps that inevitably lead to the construction of unnecessary and costly superstructures or to create a system that does not cover every information need of the company's internal user.

The integrated information system overcomes these problems and guarantees disseminating valuable information to the end-user and not overstructured concerning his information needs. Moreover, precisely because of its structure, such a system also prevents parts of these needs from being overlooked or from being filled by communication elements with no real informative substance.

1) *The Integrated Information System. Introductory Considerations*

I wrote this article in response to a twofold need expressed by many companies, both large and small. First, in companies, there is often a coexistence of two requirements that can summarise in the terms "simplification" and "exhaustiveness".

Business efficiency requires that analysis and management tools do not represent a useless, costly and, consequently, counterproductive superstructure. As they say in the jargon, 'turning over cards' does not mean informing. Creating an extremely complex 'information monster', both to manage and to understand, means causing direct and indirect economic damage to the company. Directly, the damage is measured by quantifying the out-of-pocket costs that must necessarily learn to create and maintain such a structure. Indirect costs, however, are the most insidious and dangerous. Anyone who deals with information knows perfectly well the fundamental principle that too much information leads to disinformation. The same concept can be applied to the issue at hand. Suppose ten elements of knowledge are sufficient to make a decision. In that case, providing the user with 20,000 pieces of information not only does not guarantee a better decision-making process but, on the contrary, probably causes the exact opposite of what is desired. The ten elements 'hidden' in the 20,000 cannot, in all likelihood, be identified in an agile and correct way, with the consequence that the decision will be taken without the necessary information support that, on the contrary, a rigorous selection of the data would have allowed.

This principle applies in all situations. In medium-small business structures, the "sorting" element of the information to be produced and supplied is vital because, on the one hand, the direct cost of creating/managing an over-dimensioned system would cause a crash at the economic level and, on the other hand, because, often, the management - overburdened by tasks of various kinds inherent in the fact that, on the other hand, because management - overburdened by multiple tasks related to the fact that, frequently, operating in a medium-small size also means sharing many organisational functions - identifies in principle "little information but good" an inescapable concept so that the company management can be efficient and effective both at economical/income and financial/asset level. In large companies, it is even more important to avoid providing unnecessary and/or oversized information compared to the real needs of individual managers, since the increase in management complexity inevitably implies an increase in the need for knowledge and, consequently, in the information set that company management must receive. The correct management of a very structured collection of information is, in itself, complex. Still, it becomes almost impossible if the data useful for decision-making are included in a structure of aggregates/indices /flows/values that has a lot of irrelevant information.

Therefore, the need to have targeted, specific and beneficial information is present both in small and medium-sized enterprises and large companies.

The vital need to have only essential information (not accompanied by a series of other communications, which are essentially useless from a decision-making and management point of view) must be combined with

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the need to count on complete and exhaustive information tools. Every company increasingly perceives the need to be able to rely on elements and information that cover, in an integral manner, the cognitive needs that are indispensable for the decision-making process to be conducted rationally and in such a way as to ensure the maximisation of efficiency and effectiveness, both in terms of income and in financial terms.

There is often dangerous practice of reducing the complexity of management analysis by eliminating, almost indiscriminately, values, data, quotients, aggregations, etc., to render the study itself essentially useless. The excessive simplification and the drastic reduction of the data to be analysed, carried out to "streamline" the information system, cause the implementation of a system that is not suitable for the decision-making process to improve and to be able to guarantee the maximisation of management efficiency and effectiveness.

The need to avoid creating oversized structures and the consequent need to develop information systems suited to the specific size of the company should not lead to the belief that, especially in SMEs, due to their small size, companies can be "satisfied" with determining little data, simple in calculation and interpretation. The idea that medium-sized and small companies can nowadays afford to use crude, incomplete, imperfect and non-exhaustive management tools is not only wrong but particularly dangerous.

Avoiding the creation of unnecessary over-structures does not mean, therefore, giving up having a complete and exhaustive management analysis system.

The accuracy with which a system is implemented has a considerable impact on the rationality and correctness of the management's decision-making capacity, whether it operates in SMEs or in large companies.

The selection, combined with the completeness of the data/indices/values to be used in the decision-making process, is the necessary but not sufficient condition for maximising the company's effectiveness and economic/financial efficiency.

Management always wants to have a tool in which the starting point of the analysis is obvious. In a similarly intelligible manner, the individual steps necessary to follow are identified so that the information can improve the decision-making process.

Understanding where to start, what to do in the process, and the endpoint of the information process is indispensable for the decision-maker to make full use of the data pool that the proposed system provides to the manager.

In the following pages, we will deal with the three points mentioned above in a synthetic way to provide all readers with the interpretative key that allows implementation of an integrated information system created, taking into account the particular cognitive needs of SMEs and large companies.

In highly synthetic terms, and valid only to make sense of the broad analysis that will develop in the following pages, these simple and, only apparently, can underline banal considerations:

1) If the management perceives a global economic/financial information need, it is necessary that the analysis foresees, as a first compulsory step, the in-depth, analytical and exhaustive study of the income and monetary/financial situation of the company at the moment in which one starts this business investigation. Pretending to implement control/analysis/research systems that relate to the future without understanding the company's strengths and weaknesses that can be identified when the examination begins is simply absurd and, what is more, dangerous. Fantastic because the thought of planning for the future without knowledge of the present appears, in all evidence, to be an unfeasible operation. Dangerous because attempting such an operation could lead to the unintentional creation of income and/or financial crashes that could potentially cause situations that are very difficult to recover from. Therefore, the starting point must necessarily be the development of a complete analysis of the company's income, financial and monetary situation, carried out on final data as close as possible to the moment in which management analysis and implementation of the integrated analysis system begins.
2) After having understood the initial company situation, it is necessary, first of all, to understand the "compulsory" nature of formalising a management control system. In general, one often hears it said that there is always some planning in the entrepreneur's mind even in the absence of a formal structured system. However, the complexity of today's economy also requires a formalisation of the objectives that the company wants to achieve. Therefore, in this programming phase, can generally identify two problems:

    a) The first "impasse" may be related to the tendency that every human being develops towards novelty. Introducing a control/programming/analysis system frequently comes up against the idea that "since it has gone well up to now, there is no reason to change...". The task of top management is certainly to make all employees understand that, at present, even in small and medium-sized enterprises, analysis, planning and in-depth analysis of the company's areas of strength and weakness are necessary but not sufficient condition for the company to continue to thrive. Necessary because, without it,

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everything is left to improvisation, which is very dangerous in times of solid market turbulence. Not sufficient because the company does not produce cash flows and income just because there is a system of planning and analysis. The company thrives because it is the result of a winning business idea. However, the absence of final analysis of data, severe planning and an understanding of the reasons that led to achieving results other than those set can undermine the solidity of a company, even if it is potentially successful.

b) The second problem may, on the other hand, be related to the lack of understanding of the various logical steps that must, appropriately, be followed in the economic/financial planning phase. In fact, in many companies, the need for analysis, both final and preventive, is perceived, but the logical path is unclear. Planning is a jigsaw puzzle that must construct according to precise logic. Failure to follow the right approach can invalidate the planning itself. This is why, in the following chapters, we will identify, in a comprehensive but straightforward way, the sequence of operations that the implementation of a planning system requires.

c) After having identified, on the one hand, the starting point of the analysis/depth analysis of the economic/financial situation and, on the other hand, the sequence of steps to be followed to build an effective and efficient planning model, it is necessary, to achieve useful information results, to have very clear in mind what the "endpoint" of the system is. In other words, it is essential to clarify, ex-ante, the natural and inevitably complex objective of the entire integrated analysis system. In this text, the goal will be to create an information "structure" that can help management understand the company's economic/financial situation, both in global and analytical terms. Anyone who reads the following chapters will easily understand the need for the system to be structured in such a way as to analyse, in all their facets, the various management segments of the company. However, there is nothing to prevent the reader from considering structuring an information system that, although integrated, is smaller in size than that provided for in the text. The particular configuration and organisation of the following paragraphs will enable everyone to identify the areas of most significant interest. Consequently, it will allow the reader, if he/she deems it appropriate, to implement an information "micro-system" that, while identifying only a part of what could be achieved, configures a set of data with its coherence and logic.

3) At the end of the process, it is necessary to understand what results the company fully has achieved in terms of final data.

As will be seen in the following chapters, this phase of "understanding" the values achieved ex-post requires two distinct moments characterised by equal relevance and operational dignity:

a) if we are at the end of the financial year N and, concerning this administrative period, planning (partial or total, carried out in the last weeks of the administrative period N-1) has been carried out, it is first of all necessary to make a comparison between the objectives achieved at the end of the financial year N and the targets planned for the same financial year. The comparison between what we wanted to achieve and what we performed is necessary to understand the company's health. It is evident that, without a phase of comparison with the set objectives, the analysis of the final results achieved after implementing a management control process remains incomplete. Therefore, the comparison between planned and actual data is a crucial phase in analysing company data, without which, in reality, the results achieved remain without a specific in-depth analysis of the management's fundamental ability to complete the set targets. As you will see in the following pages, the comparison, practical and useful, must be carried out in terms of synthetic corporate values and analytical data concerning individual financial reporting items. The analysis of identifiable variations between planned and actual data, therefore, requires two levels of study. First, it is necessary to consider macro-aggregates and summary quotients/flows. It is only appropriate to examine the data in terms of individual costs and revenues (this comparison is generally referred to as "analysis of variations"). Combining the two examinations (synthetic and analytical) ensures an understanding of why the actual results are equal to or different from the planned values.

b) Secondly, it is essential to compare the two latest sets of final data in the company's possession. To understand the company's reality, it is "compulsory" to understand the variances created between the absolute values of the last financial year closed (financial year N) and the financial reporting data of the previous financial period. Understanding the temporal trend of the data relating to the closing of the accounts is extremely useful to give the

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company management the desired direction. It is advisable to carry out this temporal analysis of the final data only on the overall financial reporting values and quotients/flows concerning the company. Comparing individual costs and revenues and their components in the inter-temporal analysis of actual values does not make much sense unless the planning phase is absent in small and medium-sized companies. In such a case, the comparison of data determined at the end of administrative periods is the only instrument for in-depth management analysis. Only in this hypothesis, the splitting, as far as possible in the absence of planning, of costs and revenues with consequent analysis of the individual variations can be considered valid.

2) *Analysis of the Income and Financial Situation from which the Company is Starting Out: Preparation of Final Financial Reporting Values*

The macro and micro structuring and subsequent implementation of an information system adapted to the needs of individual companies require the clarification of some banal considerations which, in reality, represent the sine qua non-conditions so that the in-depth analysis of the company situation is not redundant or, on the contrary, too synthetic/simplified.

Very often, one reads studies with rather extravagant names which aim, according to them, to develop innovative research in the field of profitability/financial analysis.

The writer is perplexed by applications/studies /analyses that, with often foreign terms, strike the imagination of the reader/manager by hypothesising excellent results in terms of information.

The innovation of tools for in-depth analysis of the company's income and financial situation must, of necessity, be the subject of continuous development and improvement. In our opinion, however, very often, this constant optimisation passes through simple and, apparently, banal considerations that only pure marketing necessities transform into 'remarkable changes to what already exists.

Logic, combined with simplicity, and associated, on the one hand, with crystal-clear clarity of the results to be achieved and, on the other, with perfect knowledge of the accounting tool to be studied, leads to excellent results without having to resort to an exhausting search for new "names" to give to agencies which, when seen in reality, represent only the "traditional" cleverly disguised as an "innovative tool that guarantees results never achieved before".

The manager needs tools to understand the company's income and financial situation. This must be achieved, for apparent reasons, efficiently and effectively, i.e. by minimising costs and maximising the results/benefits obtained from the analysis.

The analysis, seen in these terms, is deepened as if it represented, for example, the goal of production/sales by the company.

Every manager understands that the company aims to maximise income from the business in the long term. If a company produces chocolates, everyone believes that the product should be manufactured and marketed in the quest to minimise costs and maximise results (economic, financial and market).

The analysis of accounting data should be 'treated as if it were a company product. The maximisation of the gap between costs, direct and indirect, incurred to implement/use the information system and the advantages/results obtained as a result of the latter's implementation must be a vital objective of those who are about to implement an analysis /programming system.

To maximise financial reporting data's communicative and informative effective-ness, companies must adopt an integrated analysis system.

An analysis scheme can be defined as "integrated" when it forms a whole system. In this regard, it should be remembered that the concept of a system is based on the interrelation of several elements. Only in the presence of this interconnection is it possible to speak of an analysis system. The system will have a further connotation of "integration" when, in addition to the existence of a correlation expressible in substantial terms, an interconnection of a "terminological" nature can also be identified among the various elements. In order to provide a complete, exhaustive and, above all, comprehensible picture of the company's situation, there must, therefore, be a real conceptual integration at the level of substance and form.

From a substantive point of view, integration must be developed because only in the presence of such a characteristic can the conceptual scheme of analysis cover every area that requires further investigation. Formal integration is indispensable if the results of the study are to be understood and communicated effectively. The use, for example, of the same terms identifying similar concepts appears to be an indispensable element if the analysis is to be understandable to all those for whom it is intended. Using different words to identify other ideas is equally crucial for the correct understanding of the results obtained from the analysis of accounting data.

Integration, therefore, means the construction of a unitary scheme that permeates each step of the analysis.

As is well known, the analysis of management data, both actual and planned, uses a set of indispensable tools: financial/asset and income indicators, re-grouping of financial statements,

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reclassification of budgets (general and operational) of the company, financial flows, intermediate income values such as margins, etc...

Adopting an integrated analysis system implies a necessary correlation, both substantial and formal, between all the aforementioned tools. Each operational phase of the information system must be interconnected with the previous and the following one.

The output documents of the planning must be able to "talk" with the final balance sheet and profit and loss account, the aggregations must be inter-related both formally and substantively, and finally, the micro-aggregates determined in the course of the business analysis must necessarily be able to be correlated both with the output of the planning and with the result of the final statement of values.

The use of an integrated analysis system makes it possible to develop a management tool for studies, data collection and programming characterised by a substantial uniformity of vocabulary and substance.

The implementation of an integrated system prevents two conceptually different data from being given the same name or, conversely, two substantially identical aggregates from having other terminological qualifications.

The final analysis must form a continuum with the programming phase, just as the programming results must be closely correlated with the final output. Only by acting in this way is it possible to create a system of analysis that is truly useful to businesses. In other words, a system whose income impact in terms of costs (direct and indirect) has a reason to exist in the light of the "information and management" results achieved.

This part of the work is specifically dedicated to an in-depth examination of the company's income and financial/asset situation. In a correct, exhaustive and analytical way, the condition in which the company operates when a system of analysis is implemented represents a sine qua non-condition so that the entrepreneurial management can maximise efficiency and effectiveness in both the financial and income spheres.

Analysing, appropriately, the final data of the last available financial reporting or, better, carrying out an in-depth study of the previous approved financial statements (it is advisable always to carry out the analysis on at least five financial statements) is the necessary condition, even if not sufficient, for the management to make rational decisions and be fully aware of the impact that these actions will cause both financially and in terms of profitability.

Knowing how to carry out a correct financial reporting analysis is often considered an "obsolete" operation, and, consequently, everything related to this information system is dangerously undervalued.

Often, commercial reasons lead to creating tools that implicitly place the analysis of financial reporting as an element of secondary importance in the company's information environment.

Nothing can be more deviant and dangerous. The lack of a proper analysis of final data inevitably prevents the creation of an information system that helps to improve the decision-making process of managers.

Knowledge of the strengths and weaknesses of the "starting point" appears to be an indispensable element to develop all the subsequent steps (planning, control, etc.) appropriately.

The analysis of financial reporting or, as has already been pointed out, of the latest financial statements (studying the trend of values is more significant than dwelling on the precise data of a single financial year) can never be considered an "outdated" or "obsolete" step or, worse still, "replaceable with more refined tools".

We can study every value through various "magnifying glasses", and everyone must improve the classic tools of study. Under no circumstances can the analysis of final balance sheets be replaced by other information tools.

The task of scholars is to improve the information system output of the analysis, not to identify means that would suppress it or make it practically unusable because of the superficiality with which the study is carried out.

At this point, should make a further observation regarding the correct use of the tools for analysing the company's final data, summarised in financial reporting. For "didactic" reasons and the sake of clarity, the following pages will illustrate the various indicators, aggregates, flows, and intermediate values that are indispensable for "sequential" analysis of the company's income and financial/asset situation. Each helpful element for the investigation will be analysed analytically, separately from the other indicators. In each part of this work, the correlations that can identify between the various aggregates and values will be highlighted, but, for communication purposes and to make any consideration made regarding the various aggregates/indices/flows easily understandable, the explanation of the various analysis tools will have to be made individually. And this, not because we should study each element separately from the others, but only because the simultaneous systemic explanation of all the indicators would make the comprehension of the logic of construction/interpretation of the specific data extremely complex. The analytical description of each index/date/flow/aggregate individually considered serves, therefore, exclusively, to communicate, in a clear way, the meaning of the value under study. After this logical/didactic step, it will therefore be easy for anyone to understand all the connections that can identify

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between the different accounting determinations. These inter-connections will be particularly highlighted to facilitate the implementation of a truly integrated information system from the point of view of technical construction and correct global interpretation.

The following pages will examine the operational phases for constructing the integrated financial/revenue analysis/programming system d in detail. As a preliminary remark, some observations should be highlighted, which will subsequently be the subject of further in-depth analysis:

1) First of all, it must bear in mind that each index/flow requires a prior reclassification of the values. As will be pointed out in the following paragraph, such a reclassification is not a mere automatic operation to be delegated to inexperienced persons since any reclassification error may render the calculated indicators meaningless or, in the worst case, with values precisely opposite to the real ones.
2) Secondly, it must be understood how distinguishing between income and financial ratios represents a mere illustration of the complexity of interpretation of the various indicators used to analyse financial reporting data. Most indicators are characterised by the coexistence of an "economic" side and a "financial" side. Even in this case, the separation is made only for "didactic" communication of the instruments. The inter-connections and the various facets of the data calculated based on costs/revenues/assets/equity can only be fully understood after understanding the logic of index construction. This initial, admittedly improper separation is helpful to help understand the more obvious elements of the data and aggregates. The complete understanding of the various indexes/flows/aggregates can only occur after having carried out this first step of the study, which, due to the characteristics indicated above, identifies a necessary but not sufficient action. The knowledge of the most evident elements of the data calculated based on the financial reporting values serves to mentally construct that integrated system which, to be effective, after having been explained and been built in an unexceptionable manner, must also permeate the analyst's mind to make possible and logical the correlation between each indicator/flow/aggregate and all the others.
3) Thirdly, it is necessary to point out an obvious consideration that is often underestimated. The financial reporting being examined must reflect the business reality that it is intended to summarise in economic and financial values. If the analysis is carried out on untrue financial statements, it is evident that the results are unreliable. This consideration may be considered trivial and superfluous. To assume that analysing false financial reporting is an absurd operation seems to identify the obvious. In reality, the above reflection captures an element of the analysis that is often underestimated due to the lack of consideration of a particular accounting "distortion" that is very frequent in Italian companies. This is not the right place to deal in depth with the integrity of financial reporting.

To make correct considerations regarding the analysis of financial reporting, it is necessary to underline, in a particularly marked manner, how the investigation leads to significant results only if the data subject to analysis reflect the company's reality. Financial reporting, as is well known, must be drawn up following the provisions of legal regulations supplemented by national or international accounting standards. The distinction between national standards, IAS/IFRS standards and US GAAP standards (to mention the most widespread international and national standards) makes it clear that the identification of a truth, even a "relative" truth (the absolute truth, in financial reporting, cannot exist by definition), is far from being achieved. Given these differentiations, even approaching the "truth" appears to be a complicated operation. However, the complexity of such a conceptual operation does not prevent us from hypothesising the possibility of drawing up truthful financial reporting insofar as it complies with the (national or international) "accounting standards". One can argue about the appropriateness of using one set of accounting standards rather than another; one can identify gaps and inaccuracies in the various "sets" of accounting standards; one can even identify errors in certain documents drawn up by national and international boards, but, regardless of all this, one can never conclude that such considerations make it advisable not to apply the standards themselves. Accounting standards, whether national, international or country-specific (e.g. US GAAP), represent an element that, although marked by potential or actual limitations, is indispensable for preparing financial reporting characterised by truthfulness and factual correctness.

Non-application of the accounting standards must be motivated by exceptional circumstances that apply generally accepted and customarily suggested rules to company preparers of financial statements inappropriate.

A very relevant element concerns the potential presence of tax values without income content in financial reporting.

Each country has different regulations, but the element that should distinguish all financial statements is that, according to various methodologies, all users outside the company

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should determine the income actually and economically produced by the company. Suppose this value is derived from the summation of data without economic content (such as tax values without income substance). In that case, the information deducible from financial reporting will be misleading as well as manifestly incorrect.

Therefore, the statutory income statement and balance sheet must show, either exclusively or depending on the various countries' regulations, amounts with accurate economic content.

On the other hand, for tax or other reasons, items with no economic content and only a tax value are included in the financial reporting. This creates the conditions for a decision-making process that is misled by incorrect data. This decision-making process can affect both internal managers and external parties.

If tax accounting entries without any economic content are present in financial reporting, three types of consequences occur, which can be summarised as follows:

a) Consequences of an Informative Nature Towards the Outside World: Financial reporting prepared based on tax values do not reflect the economic-financial reality of the company. Communication to the outside world is therefore distorted with the consequence that users (e.g. company creditors, shareholders, workers, lenders, etc.), for whom financial reporting represents the only element of information about the company, have at their disposal data that fail to illustrate the reality of the economic entity to which they refer. Therefore, the ultimate consequence is that people outside the company are forced to make decisions based on values that do not reflect the reality of the business in which they are interested.

b) Consequences of a Legal Nature: The inclusion, in financial reporting, of values without economic content entails the non-compliance with the truthfulness postulate imposed by Article 2423 of the Italian Civil Code. As we have pointed out in the previous pages, untruthful financial reporting is illegitimate financial reporting. Since the invalidity is related to content defects, the relevant approval resolution must be considered radically null and void. The recognition in the accounts (the results of which are reflected in the financial reporting for the financial year) of amounts with no economic content therefore undoubtedly creates the conditions for the financial reporting within which such accounts have been recognised to be considered untrue. This is the case both if the recognition of a tax value in financial reporting results in an overstatement of income and the opposite hypothesis.

If an expense of 100 is recognised in financial reporting when there is a negative "real" income of 110, everyone would agree that the gain (or loss) has been overstated (or understated) because there is no negative value of 10 in the income statement (think, for example, of black purchases with no transit through the income statement). In stating this, implicitly, the untruthfulness of the profit and/or loss recorded in the accounts is highlighted and, it seems to us to be able to affirm that, to the ascertainment of overvaluation of income, must, necessarily, lead to a declaration of invalidity of the financial reporting.

It is assumed that everyone would agree that financial reporting is unlawful to even in the opposite case. In the hypothesis, the "real" cost is lower than the cost recorded in the income statement. In such a case, the income reported would be underestimated because the costs recorded in financial reporting, at least partially, would not identify any input but would represent, exclusively, entries without economic content. Also, in this hypothesis, the writer assumes that everyone would agree in considering financial reporting null and void.

The reason why the financial reporting preparer includes in the income statement a non-existent cost or does not record an economically correct cost does not affect the assessment of the illegality of financial reporting.

It does not seem possible to "graduate" the reasons why an existing cost is not recognised or a non-existent value is recognised in the accounts. The "justifications" underlying the erroneous recognition can, at most, be taken into account when addressing the issue of the criminal relevance of the invalidity. In the context of criminal misrepresentation in financial reporting, the aspect of justification is, in fact, of legal importance. This is not the case concerning civil law illegality. Untrue financial reporting is unlawful financial reporting. More specifically, it is "null and void" financial reporting insofar as it infringes on the information rights of the community outside the company.

If the reader agrees with the above statements, he must also accept the considerations that must develop regarding the consequences of such accounting behaviour. If, on the one hand, the recognition of a non-existent cost or the non-recognition of a "real" cost identify, without a shadow of a doubt, causes of invalidity of financial reporting, on the other hand, it is hard to see how a document could be considered valid and, therefore, truthful, in which exactly this occurs following the "import" of tax values that have nothing to do with "economically correct" costs and revenues.

c) Information Consequences within the Company: Considering the theme of this work, it is appropriate to focus on this issue, leaving readers interested in the other topics set out in points A and B, the burden of deepening, in specific texts, the legal and jurisprudential issues.

Regarding the repercussions on the management's decision-making process of the inclusion

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in financial reporting of tax values that are distorted concerning reality, it should be remembered that, in most cases, general accounting values are taken as a basis for identifying useful data for management control purposes. It is clear that the use of incorrectly determining costs (which, as a result, may be higher or lower than the economically correct ones) leads, on the one hand, to a financial reporting analysis that provides results and outputs that are completely distorted compared to the "real" company situation and, on the other hand, prevents the implementation of policies that allow the achievement of the objectives of the control system which are identified, essentially, in the maximisation of management efficiency and effectiveness. In this area of "consequences", the victims are precisely the company managers who determine indices, flows, aggregates, various indicators, costs and product returns based on incorrect values. Hoping that the reader will forgive the subsequent analogy, it can be said that this behaviour brings to mind those individuals who, from within the company, subject financial reporting to an in-depth analysis using indicators in the full knowledge that the document submitted for examination does not contain, for example, data on sales made 'off the books'. Even in this field, the consequences can be detrimental because deciding based on values that, economically, do not reflect the truth means taking as a reference point data that, potentially, can be misleading and wrong.

Leaving aside all legal considerations, it is clear that the preparation and subsequent analysis of false financial reporting lead to decisions that are not in line with the reality under investigation. It is clear that the more the data included in the financial reporting are different from the economically correct values, the more the results of the management analysis (and management control) will be unusable as they are misleading. Suppose, for various reasons, erroneous data is included in the profit and loss account (although aware of the legal and decision-making consequences that such behaviour may cause). In that case, the analyst and the controller must consider such discrepancies when interpreting the data output of the analysis system and the management control system. Otherwise, decisions are taken that are irrational and counterproductive, uneconomic, and contrary to an efficient and effective financial policy.

At the end of this brief introduction on the founding elements of a practical, valuable and complete final financial reporting analysis, the writer thinks it appropriate to make a final consideration arising from the consulting experience developed over the last twenty years.

Implementing an integrated analysis system consisting of financial reporting analysis, planning and comparison between the results achieved and the objectives set inevitably requires the management's willingness to "structure" and use such a management tool.

In the presence of a negative or even uncooperative attitude on the part of both managers and administrators, the implementation of an integrated system of final analysis and planning is, in essence, doomed to failure.

With specific regard to the subject of this chapter, namely the analysis of final financial reporting, it should note that a total delegation to the analyst is impossible without a collaborative and proactive willingness within the company.

Whoever plans an analysis (and forecasting) system needs access to a series of information that only internal managers possess. The person who has to 'create' and implement, for example, a reclassification of the profit and loss account or balance sheet, which takes into account the specific characteristics of the company, cannot carry out any sensible operation without the collaboration of the company's internal stakeholders.

Implementing an integrated analysis and management control system requires managers to devote time and energy to this project.

Business consultants are often asked to set up analysis systems "with the understanding that you do everything because your internal staff is so busy". we cannot accept such a request. The direct intervention of the company management and, for some operations, of the administrative staff, is not an 'optional extra' which, in the case of very busy subjects, can be avoided by increasing the consultant's work.

The less time management dedicates, especially in the initial phase of preparation of the system's founding elements, the greater the approximation will characterise the system's output results: the analysis of the final data and the creation of a planning and control system requirements, the implementation phase, the massive intervention, and the solid and conscious collaboration of the company management. The absence of such cooperation can significantly reduce the effectiveness of the entire system. This is why the "tailor-made creation" of an integrated analysis and planning system necessarily requires the company to invest in the most precious element in it, i.e. the time and expertise of the company management.

The entire delegation to the consultant of each phase of the implementation of the system, in order not to further commit the company's working personnel, is contrary to the company's interest since the external professional will have to manage/interpret/reaggregate /synthesise/interconnect a series of data in the absence of indispensable information. As it can be easily understood, this circumstance will cause the realisation of a tool that will never fully develop its capacity to help the management take rational, effective and efficient

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decisions both from an economic and financial/asset point of view.

The intervention of the company's management and the help of the administrative staff must therefore be considered a sine qua non-element so that the implementation of the integrated system of analysis and company planning can achieve the objectives for which it is structured, developed and, subsequently, subjected to continuous improvements and interventions aimed at maximising the efficiency and effectiveness of the decision-making process of the company's management.

3) *Ongoing analysis of company data: the so-called management control in an integrated information system. Management control and planning from a separate element accounting integrated with the study of financial reporting and the general budget and all the values constituting the information system itself*.

In the preceding pages, it has been highlighted how essential it is to maximise management effectiveness and efficiency to implement an integrated analysis system. The in-depth analysis of the company's global situation, understood in its entirety, through the comparison with multiple aggregates of balance sheet and income items that can deduce from the financial reporting for the year, is a sine qua non condition for management to be defined based on the company's situation and not on the wave of emotions that are more or less disconnected from the business reality.

If, on the one hand, the analysis of financial reporting values identifies a fundamental step to ensure consistency between choices/decisions and the company's equity, income and financial situation, on the other hand, this type of in-depth analysis is not sufficient to ensure proper management.

The objective of financial reporting is to analyse the financial results of the company as a whole.

As it is clear, this analysis, if on the one hand, it represents a necessary condition for the management of the company, on the other hand, it identifies a low condition to ensure that the entrepreneurial management can be carried out in full awareness of what is happening within the company.

To manage companies consciously, it is necessary to understand that financial reporting, although relevant and necessary, is characterised by two features which, at the same time, represent its main strengths and its most relevant "limits":

1) Firstly, financial reporting aggregates values at the company level. The company is interpreted as a single entity and, consequently, the accounting data concern the whole business structure;
2) Secondly, financial reporting only contains final figures. By definition, forecast and planned values cannot be included in this document (even if part of the balance sheet and income statement data are influenced by considerations concerning the future of the company (think, for example, of depreciation, closing stocks, provisions for future risks and charges, etc.).

To maximise effectiveness and management efficiency, it is therefore essential, on the one hand, that choice is based on analytical data regarding single objects of interest (e.g. products, departments, etc.) and, on the other hand, that the management can rely not only on actual data but also on planned values, without which the decision-making process takes paths that are dangerously unsuited to the real needs of the company.

To ensure effective and efficient management, it is necessary to interpret the company not only as a unitary entity but also as a sum of "molecular" elements whose correlations and interdependencies constitute a fundamental element of the company's success.

To investigate these "company cells", financial reporting demonstrates the "intrinsic" limits of an information tool whose primary objective is to highlight the company's financial, equity and income situation interpreted as a single entity. The management control overcomes these theoretical/operational limitations and allows the deepening of the "fractional" management of the company.

The study of the single products placed on the market by the company, of the single departments constituting the company, and the different activities developed in the entrepreneurial sphere are only some of the primary management control objectives. With its logic of planning alongside the calculation of values, this system allows the entrepreneurial energy to be channelled towards a constant increase in the company's overall profitability and the search for the financial and patrimonial balance of the company itself.

Therefore, management control is not an academic or didactic tool but an indispensable element for all companies, including small and medium-sized ones, to improve their performance.

The need to count on analytical data regarding single objects (e.g. products, departments, lines, activities, etc.) is accompanied by the need for managers to be able to make their decisions based not only on actual data but also on planned values.

In recent years, given the complexity of the economic environment in which companies operate and the greater frenetic nature of markets, the budget and the concept of planning itself have been the subject of questions, both from scholars and from operators, about their real usefulness in a historical moment marked by the real impossibility of a certain and precise "forecast" (if it can be said that, in other historical periods, this was possible).

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It is precisely at times of uncertainty that the management of a company must be based, instead of improvisation, on a set of cognitive elements that allow managers to develop the decision-making process in full awareness of the income, financial and asset consequences of such decisions. Undoubtedly, the information that can be drawn from the financial reporting for the year cannot be considered exhaustive, since the conciseness, the precision implemented to the detriment of timeliness and the inclusion of only actual values, make this document insufficient for the information needs of business managers to be fulfilled.

This information - which must guarantee timeliness even at the expense of a specific (limited!) degree of accuracy - must also allow for evaluating managerial performance.

This information is a critical element in ensuring that promotions, bonuses in the broadest sense and sanctions are allocated to managers fairly and transparently. In this regard, it should be emphasised that the responsibility assigned to the various managers must always be accompanied by decision-making levers on which they must act freely. The assignment of duties and the related attribution of management levers implicitly require that the accounting elements on which individual managers can work are fully known. Secondly, these values are correctly attributed to the subjects directly responsible. We can only achieve these objectives if the information support can provide, on time, analytical information concerning the individual areas of competence.

The achievement of management effectiveness and efficiency requires that the system orients its structure towards objectives aligned with the medium-long term strategy. Short-term planning must therefore be constantly and in all its parts univocally interrelated with medium-term planning.

In general, it is stressed that management control is a system to support decision-making and not a set of procedures whose primary objective is the inspection and verification of managers' performance.

In reality, this statement is only partially true. A "complete" control system (and, later on, we will understand the reason for the use of this term) is, in fact, always characterised by the phase of comparison between expected and achieved results. From such a comparison, an assessment of the management's performance inevitably arises.

Therefore, if on the one hand it is true that the control system should not be seen as a means of inspection, on the other hand it is equally true that the phase of identification of the variations between the objectives set and the results achieved, inevitably involves a moment of verification.

Concerning the problem of correlation between the concept of control and the support and inspection activity, it is

About the problem of correlation between the concept of control and the support and inspection activities, it is essential to emphasise how the implementation of the integrated analysis/programming system can be successful and, consequently, only succeed in ensuring that the objectives of efficiency and management effectiveness can be achieved if the entire management shares the aims of the project and perceives information as the whole system as a tool that does not punish but helps company management. In this sense, it can certainly be said that the integrated analysis/programming/control system does not identify a set of inspection and verification procedures. This, however, does not mean that, inevitably, in the context of an information structure such as the system proposed here, a phase should be envisaged in which the expected results and the objectives achieved are compared without, of course, all this being implemented in a spirit of "criminalisation" of the activities carried out by individual managers.

As can be seen from what has been said so far, it has been considered appropriate to go beyond the position Theoretical doctrine characterised by the interpretation of management control as a system "partially detached" from the set of information, accounting and not, connected to the analysis of the company considered in its entirety and unity. Many authors, facing the problem of control, raise a virtual "wall" between the study of financial reporting and the information structure connected to individual analytical objects such as products, departments, etc... This position is not reflected in the company's reality since the management of a company perceives the need to count on a series of information that can provide helpful tools to improve the decision-making process. In this sense, interpreting management control as "something separate" from the set of all other information means at the corporate level and, as such, difficult to integrate with them, means laying the groundwork for:

1) The creation of information duplication;
2) The lack of information concerning specific sectors not explicitly covered by the individual parts of the broader information system, which is also fragmented in organisational terms;
3) The creation of an information over-structure that feeds on itself, in terms of the production of data, both accounting and non-accounting, which are often useless and therefore misleading;
4) The formation of organisational figures that may come into conflict due to the different roles they play within the company organisation.

From this, the system supporting managerial decisions cannot be limited to the so-called management control. Still, it is appropriate, or better, indispensable, to be interpreted as an integrated analysis and planning system. This vision does not

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prevent the interpretation of management control as a part of the more comprehensive corporate information system. Still, it avoids the danger of considering the latter pre-eminent over any other form of intra-company communication.

It is for this reason that, in the writer's opinion, when dealing with the problem of the information structure necessary for the management to prepare the decision-making process most appropriate to the company's reality, one should not limit oneself to discussing management control but, dropping useless and misleading labels, it would be appropriate or, rather, indispensable, to refer to a broader "integrated analysis/programming/control system".

Of course, the above considerations do not prevent us from highlighting how company managers need additional and different information from what a system focused exclusively on financial reporting can offer. This has already been underlined several times and, therefore, it is considered as established.

The perception of the unity of the information system, both by the users of the information and by the managers of the system, guarantees the maximisation of the company's performance since only the complete vision of the company's situation (intended both as a unit and as a sum of micro-sections) allows decisions to be taken that are more consistent with the real company situation. If, on the one hand, it is detrimental to have only a global vision of the company without being able to count on information regarding individual products, activities, departments, centres, etc., on the other hand, it is equally dangerous to base management actions exclusively on the knowledge of parcelled out information.

This means that it can only guarantee the success of an information system if all managers interpret it as a unicum. It is possible to identify various areas of focus of interest without this implying any separation between "sections" of the system. Therefore, unity is a feature of the company and an element that must necessarily characterise the information system on which the entire management decision-making process is based.

For reasons of expositive understandability, we will now explain the characteristics that are generally identified when dealing with the so-called management control. From what has been written in the previous pages, the reader will certainly have understood how this system should be interpreted in an interrelated and interconnected manner with all that has been illustrated in the first part of this work, otherwise the construction of multiple "information systems" whose lack of concatenation prevents the maximisation of the company's effectiveness and efficiency.

Therefore, the management control must be interpreted as one of the integrated analysis /programming system elements, precisely as it happens with the part of the information structure concerning the analysis - income and financial - of financial reporting. Any attempt to separate and interpret the various parts of the system separately can only lead to information gaps and organisational dyskinesis, which are fatal to any company/enterprise.

In general, introducing a control system within a company to complete the part of the system concerning the profitability and financial analysis of the company in its complexity and entirety requires the identification of the components making up the system, or rather, the control sub-system.

Even though at a terminological level, scholars identify the sections of the control system with very different terms, it is possible to state that, at a substantial level and leaving aside the formal terms used to identify the individual parts; various authors unanimously believe that the presence of three sub-systems characterises management control:

1) Information sub-system
2) Organisational sub-system;
3) Dynamic process sub-system.

For the reasons given in the previous pages, each of the three parts identified above shows an evident connection and inter-relation with the portion of the integrated system focused on the analysis of the company's global accounting data.

The information sub-system identifies the set of indications/data/notes/values/clarifications/refinements concerning information, quantitative and qualitative, necessary for the decision-making process in the best conditions.

Therefore, this sub-system identifies the set of information, both accounting and non-accounting, which is indispensable to enable managers to make decisions following the set objectives and quantify both the goals and the results obtained. There is no need to elaborate further on the obvious connections between this sub-system and the output of the integrated system of financial reporting analysis described in the previous pages.

On the other hand, the organisational sub-system identifies the set of responsibilities assigned to the various company managers. In this part of management control, the interconnection with the section of the integrated analysis system focused on financial reporting is also evident. Suppose responsibilities are assigned having as reference only small "segments" of the company without reconciling the needs of the company's global vision. In that case, there is a high risk of proceeding with responsibilities that, instead of advancing the company, may cause it to regress towards regressive situations and, consequently, extremely dangerous.

Moreover, it should be remembered that this is only indirectly linked to the company's organisational

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structure. The company's organisational chart is only the starting point for the organisational sub-system of control to be developed. The term control sub-system refers to the actual allocation of responsibilities within the control system. In this respect, it should be remembered that, for this assignment to be practical, the duties assigned to each manager must have particular characteristics:

– It must transparently transfer the responsibilities; any lack of clarity as to the manager's actual responsibility represents a weakness in the control system;

As far as possible, the responsibilities assigned must not be subject to duplication and overlapping. When the same object is the responsibility of more than one person, it may remain incompletely managed at an adequate level since each person considers that the other person is responsible for the actual management of the variable subject to responsibility. Co-responsibility must therefore be limited as much as possible. In many cases, it should note that it cannot eliminate it because some areas require the intervention of several parties. For the management control system to be effective and efficient, it is therefore not required that all co-responsibility be eliminated, but rather that it be limited to cases that are necessary and indispensable;

- The responsibilities attributed to managers must, as far as possible, be measurable. In various fields of management control, quality aspects inevitably become essential elements of the control system. This is positive and, therefore, cannot be eliminated. Quantitative aspects, however, are often the only ones that can be measured and thus can be made the subject of performance evaluation by managers. The measurability of the objectives and the consequent results obtained is at the basis of the quantification of the action performed by managers. In this case, it can say that responsibility is measurable and can therefore be used, without the possibility that subjective elements may invalidate the considerations that can be drawn from the comparison between objectives and results achieved and the purposes of evaluating the activities of business managers.

The dynamic process sub-system identifies the steps through which what is commonly called "management control" can be implemented. The dynamic 'part' of management control is the central element of this system. Suppose the control process is not activated correctly. In that case, the management control system becomes a useless superstructure that produces information that cannot use for the efficient and effective management of company resources.

The dynamic dimension of the control system consists of the following phases:

1) Indication of the corporate mission;
2) Explaining the medium-long term macro-objectives with a consequent indication of corporate strategies;
3) Indication of short-term objectives
4) Management action aimed at achieving the set objectives;
5) Final assessment of the results obtained in the various company areas;
6) Comparison between the set objectives and the results obtained;
7) Possible implementation of corrective actions aimed at ensuring that, in the following period, can achieve the objectives or modification of the objectives themselves if it is noted that the previously indicated objectives and the strategies based on which the company actions were defined are no longer valid for the following period due to the occurrence of particular contingencies that have made the pre-set objectives and the identified strategies obsolete.

Also, in this case, the connection with the integrated analysis system concerning financial reporting and its static and dynamic analyses is evident. It would be impossible to understand how objectives, both short and long term, can be identified without having a global vision of the company situation in its entirety.

Since this work focuses on the illustration of management helpful accounting to management to improve the decision-making process, our attention will be polarised on the information sub-system, which we mentioned earlier. We refer the reader to specific works on these subjects for the other two dimensions of the control sub-system (organisational and dynamic).

The in-depth examination of the information sub-system requires the prior identification of what is generally identified as the "content" of this sub-system. As can be easily understood, the elements that make up this portion of the integrated analysis/programming /control system are taken directly from the concatenation of the control phases themselves.

As repeated several times, one should not and cannot make a "virtual division" between the part of the integrated information system concerning financial reporting and its multiple analyses (static and dynamic) and the "section" more closely connected with what is generally identified as management control objectives. For this reason, the information sub-system we have discussed in the previous pages forms a whole with the integrated analysis system illustrated in the first part of this book. The consequence is that it is impossible to identify, in an autonomous way, the components of the control information sub-system since they integrate,

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completing each other, with the elements of analysis that are embodied in in-depth analyses, both static and dynamic, of the asset, financial and income values of financial reporting.

In the light of this consideration, it can say that the integrated analysis/programming/control system must, necessarily, include within it:

1) The general accounting and everything related to the preparation of financial reporting for the year prepared following civil law;
2) The various reclassifications carried out to aggregate the financial reporting values in a helpful way to understand the financial and income situation of the company;
3) The static and dynamic analyses carried out considering the financial reporting values;
4) Analytical accounting, which, unlike general accounting, is based on an accrual concept. Therefore, the entries in the analytical accounts are implemented not according to a logic of numerical manifestation but according to the economic competence of the individual operations. By way of example, it can be recalled that, concerning the purchase of raw materials, in general accounting, the recording is made at the moment of the arrival of the invoice. In contrast, in analytical accounting, the transaction is recorded when the raw material physically arrives at the company. Analytical accounting can contain only final data. Accounting is defined as final cost accounting, or final values and planned data, in which case the accounting is defined as standard cost accounting.
5) The budget and standard system, which identifies the phase focused on company values' analytical and global planning. The identification of standard costs and the drafting of budgets, both analytical and general, concretises the planning phase that managers must necessarily carry out. Management is not entrusted to mere sensations but is based on detailed information. The calculation of standard values, the planning of management actions and the consequent drafting of company budgets will be the subject of in-depth analysis in the following paragraphs. The reader is referred to the following pages for further considerations on this issue.
6) The system of variation which is formed by the results deriving from the contrast between actual and planned data. This comparison shows the extent to which the company has achieved the set objectives. The changes affect the company's revenues and costs, and, as will be seen in the following pages, the deviations have the characteristic of being analytical knowledge elements. The determination of synthetic variances, such as the variation deriving from the comparison between planned income for the year vs achieved result for the year, means identifying a value without any decision-making use. By providing synthetic data, this comparison does not allow the analysis of the causes of the variation and, consequently, does not allow the identification of the corrective actions necessary to achieve the objectives. Therefore, the system of variations is characterised by a set of elementary deviations that identify the analytical causes of each identifiable variation between the goals planned by the company and the actual values.
7) On the other hand, the author considers it possible and extremely useful to implement a partial system that, only after a running-in period, can aspire to be completed. For the system to fully achieve the final objectives for which it is implemented, it is, in fact, indispensable that certain phases be subject to considerations and actions of improvement, which can only develop after a period of operation of the partial system. It is, for example, counterproductive to hypothesise the use of variations for performance evaluation purposes if there is no certainty that the entire technical procedure for determining the data is free of errors and "smears". Often, the planning phase can be usefully implemented after management has become 'familiar' with the methods of calculating the set of values constituting management accounting. In this sense, the theory of those who recommend starting with accounting based on actual values, which is only then supplemented by the cost/revenue planning phase, should not be rejected.

It is clear that, given the diversity of businesses, it is impossible to standardise the various time steps. There are, in fact, companies in which it is advisable to run through some phases before others, while there are many companies where the exact opposite can happen.

Therefore, the purpose of these few lines is to highlight the existence of this issue, given the technical impossibility of providing an optimal solution for all companies. It must necessarily carry out in the consultancy phase.

In implementing an integrated analysis /programming/control system, it is possible, or rather advisable, to proceed in stages, the completion of which may also require a relatively long time. All this should not be interpreted as a negative element and defect in the construction of the system but, on the contrary, as an "added value" of the system itself which prevents errors and misunderstandings often attributable precisely to the fact that, to achieve completeness, in many companies the correctness and understanding of the values and objectives of the system itself are sacrificed. There is no need to detail how, in such a situation, the integrated analysis/programming/control system is fatally destined to fail.

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Another critical consideration is the title given to this section.

It has been decided to begin the part of the text dealing with planning by stating that "planning does not mean forecasting or being certain of 'producing income'".

Many readers will have smiled when reading these words. In reality, however, the choice has been motivated by extensive experience in the field that shows how, in many companies, there is a misconception of the concept of planning and management control.

First of all, it is essential to emphasise that planning does not merely forecast data about the future. As everyone knows, forecasting implies a passive relationship with the external environment, while planning implies proactivity concerning what surrounds the planner.

Being proactive means wanting to impact the environment, refusing to be passive about what happens outside the company.

Those who set themselves the objective of implementing an integrated analysis/programming /control system cannot assume that they will be subjected to what is imposed by the market/external environment and, consequently, must identify actions to intervene directly in the surrounding reality. Foresight prevents planning as it merely imagines what external agents want to impose on the company. Such behaviour does not fit in with the logic of control since being subjected to the actions of others is contrary to the very concept of control. Planning, therefore, means identifying objectives from the point of view of someone aware that he can influence what happens in the market. This does not imply a 'delirium of omnipotence' but, much more simply, it means the will to act from a perspective that rejects the logic of mere adaptation to actions dictated by others and permeates every act with a desire to change what exists.

Planning, therefore, means not accepting what others have decided but, on the contrary, acting in such a way as to impose what one wants others to "undergo" or, at least, it identifies a willingness to interact with third parties and markets that rejects the preconceived idea that management action is irrelevant to what happens outside the company.

A final consideration, again concerning the title given to this paragraph, discusses the possibility that, in itself, an information system produces excellent management results. This represents a distorted idea of the concept of information. Making decisions based on complete, correct and fully comprehensive data does not, of course, imply obtaining satisfactory economic/financial results. Again, many readers will have smiled when reading the title of this paragraph. Experience shows, however, that the opinion that implementing an integrated analysis/programming /control system necessarily implies the achievement of significant economic objectives is quite widespread. There is no need to detail how such an opinion has its roots in a mistaken belief that improperly links the concept of information to the idea of "solving business problems". Making decisions based on correct and comprehensive data does not guarantee the success of the company. However, the opposite is true. It isn't easy to imagine satisfactory economic results without an integrated analysis/programming/control system.

Counting on such an information structure does not give the certainty of producing income and financial balance, but, as already pointed out, the lack of information undoubtedly creates the basis for making it difficult or even impossible to achieve such results.

4) *Analysis of the Final Data of the Financial Year being Planned and Comparison with the Planned Data - Final Check of the Values Achieved in the Analysed Period. Last Step of an Integrated Information System*

As already pointed out, while not identifying a verification or inspection system, the control process is characterised by the necessary presence of a phase in which a comparison is made between what was intended to be achieved and what has actually been completed. The concept of control understood as verification is inherent in the very notion of an integrated analysis/programming system. If, on the one hand, this is indisputable, on the other, it is equally valid that this phase does not aim to "criminalise" the work of company management but, on the contrary, aims to provide functional management information to operational managers. The search for any discrepancies between set objectives and actual values, although present in any control system, does not aim to find "faults" or "responsibilities" but should help management improve business performance.

In the context of management control, therefore, a "verification" function is carried out only insofar as this provides essential information so that management can be carried out as efficiently and effectively as possible. The monitoring of the actual achievement of the planned objectives is, therefore, a necessary step to ensure that the management's action allows obtaining satisfactory performance compared to the targets set.

Identifying the reasons why a specific objective has not been achieved or identifying operating procedures to further improve the use of management resources and optimise sales revenues represent the ultimate goals of the phase in which the variations between planned data and values achieved are achieved analysed.

The monitoring of the results achieved and the consequent comparison with the planned values must be carried out by implementing a twofold analysis:

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– Comparison between planned and actual figures determined for the entire company;
– Comparison between planned and final analytical cost and revenue figures to identify individual causes of deviation.

As far as the first type of comparison is concerned (analysis of the "variations" between planned and actual global company data), it is necessary to recall the considerations made in the first part of this book. The analysis of income and financial/asset values must be carried out through indices and financial flows. Absolute values can be misleading if not compared with correlated data. For this reason, it must develop an initial study concerning the comparison between planned and actual data through the static and dynamic analysis schemes illustrated above.
The operational phases of this study are as follows:

a) *Technical Operations to be Carried out on Planned Data*

– Drafting of the general company budget, consisting of an economical budget, an asset budget and a financial budget balance sheet and financial budget;
– Reclassification of the economic and asset budgets according to the schemes adopted in the integrated analysis/programming system;
– Determination of all the financial, income and asset ratios illustrated in the first part of this text;
– Drafting of the planned financial statement (the final stage in the drafting of the financial budget) structured according to the structure proposed in the integrated analysis/planning system.

b) *Technical Operations to be Carried out on the Final Data at the End of the Financial Year*

– Preparation of financial reporting for the financial year ;
– Reclassification of the profit and loss account and balance sheet according to the schemes mentioned in the previous points;
– Calculation of all financial, income and asset ratios;
– Preparation of the cash flow statement using the structure mentioned above.

c) *Comparison of Actual and Planned Figures*

– Direct comparison of the individual financial ratios, planned and actual (e.g. planned liquidity ratio with exact liquidity ratio, planned availability ratio with the corresponding ratio determined on real data, etc.);
– Direct comparison of all income ratios, both planned and actual (e.g. planned ROE with existing ROE, planned ROI with real ROI, etc.);
– Direct comparison between the results shown by the final financial statement and values identifiable in the financial planning output document.

From the comparison between the various quotients and the multiple dynamic financial data, it is possible to draw valuable observations on the achievement, expressed in global terms, of the overall corporate results set in the planning phase.

The analysis of the variations between the single programmed indicators/flows and the corresponding indexes/flows realised provides essential information on the company's capacity, interpreted as a single entity, to achieve the financial, income and asset objectives set.

If, on the one hand, this comparison is beneficial as it allows us to understand the ability of the entire company to achieve the global objectives, on the other hand, it provides few clues on the identification of both the potential causes of any discrepancies between actual data and objectives values and possible solutions to overcome any management problems.

To learn, for example, that the ROI, instead of reaching the programmed value of 15.5%, stopped at 4.3% is helpful but does not explain the analytical causes that may have caused this debacle.

This is true for any profitability index. The comparison between the planned economic quotient and the index determined on actual data offers limited information if carried out on income values.

The considerations are partially different if the focus is on financial ratios and balance sheet data expressed in terms of cash flows. For these types of comparisons, the variation between planned and actual figures provides a sufficiently clear picture of the causes of any deviations.

Therefore, as far as the comparison between financial ratios and cash flow statement values is concerned, it is possible to state that the variation deducible from the comparison between forecast data and actual values is sufficiently clarifying of the analytical causes of any differences between planned ratios/flows and actual dynamic financial ratios/values.

On the contrary, the income side of comparing planned ratios/flows and actual realised ratios/flows appears very poor. While it is true that one must determine this variation to understand the company's overall situation, it is equally valid that such a comparison is not conclusive.

This information gap cannot be filled by a further analysis of the global data of the profit and loss account/budget and balance sheet/budget. The intrinsic and, consequently, unavoidable limitation of the financial reporting/general budget is precisely identifiable in its most peculiar characteristic: the documents in question are summarised schemes that consider the company as a single entity: it is in this specificity that the reason why the analysis of the variations between planned income ratios and financial ratios determined on actual financial reporting values, is, by definition, deficient and in need of in-depth analysis

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that can be carried out through the use of tools other than the analysis of the financial reporting/general budget.

A study must accompany the determination of the variations between income ratios carried out with different methodologies from the one on which the logic of the quotients is based.

This analysis must be carried out by comparing analytical data that allows identifying individual causes of variance between planned values and data realised.

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The Relationship between Employee Empowerment, Motivation and Job Satisfaction in Ghana Education Service. A Case Study of Atwima Mponua District in the Ashanti Region

By Charles Akomea Bonsu, Eric Edwin Owusu, Lydia Asare Kyire & Agnes Darko
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Abstract- The objective of this study is to assess the relationship between employee empowerment and motivation on job satisfaction in the Ghana Education Service (GES), using Atwima Mponua District in the Ashanti Region as a case. The study adopted primary data which was solicited from two hundred teachers who were conveniently sampled from the Atwima Mponua District of the GES with a structured questionnaire on a five-point Likert Scale. Data collected were analysed quantitatively using both descriptive and inferential statistics with SPSS version 21. The study found a positive effect between employee empowerment on motivation at 5% level of significance. The study also found a positive effect of employee motivation and empowerment on job satisfaction in the GES. Given that salaries, incentives, job security, and working conditions are the most important determinants of teachers' satisfaction and increased performance, the study recommends that the government collaborate with GES to make these issues policy priorities.

Keywords: *employee empowerment, motivation, job satisfaction.*

GJMBR-A Classification: *DDC Code: 158.7 LCC Code: HF5548.7*



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Keywords: employee empowerment, motivation, job satisfaction.

I. Introduction

Job satisfaction may be explained as the pleasant feeling an individual has towards a required remunerative responsibility or assignment. According to Alsharah (2014) job satisfaction refers to both the external and internal circumstances/factors that affects employee feelings towards their remunerative duties which is influenced by one's ability to accomplish the tasks required, the level of communication within an organization, and how management treats employees. Mandani, et al, (2016) posit the factors mentioned above improve and enhance employees' performance and productivity in attaining organizational goals. In view of this, it becomes imperative for management of organizations to ensure that employees are provided with both internal and external incentives that will boost their work done as they have a role tole to play in determining the total efficiency, productivity and sustainability of an organization.

Employee empowerment in terms of shared power and control is receiving attention in management circles as a fundamental element in organizational governance and efficiency (Ergeneli et al., 2007). Employee empowerment is a process of giving employees' authority to be able to make the necessary important decisions on their own about their day to day activities. Empowered employees are expected to perform their work more effectively and efficiently than non-empowered employees (Hass, 2010). Motivation impacts job satisfaction and increases the productivity of employees.

a) Problem Statement

An efficient and effective utilization of human resources in an organization is very important to improve its overall effectiveness and efficiency. Literature reveals that job satisfaction can be influenced by various organization behavioural factors such as employee training (Bhat, 2013), employee empowerment, and teamwork. An organization that is capable to design an environment which emphasizes on training and empowerment that can be valued by its employees will have better chances to obtain greater commitment (Hanif & Abdullah, 2013).

Previous studies (Colquitt et al, 2009; Azar & Shafighi, 2013) have emphasized that motivation positively affect employee performance and job satisfaction and hence described job performance as the value of the set of employee behaviors that contributes to achieve organizational targets. To these researchers, motivation will encourage the employees of an organization to seriously pursue their line of duties.

Enhancing employee satisfaction and productivity is one of the main concerns for management in any organization. It should be noted however, that, inspite of the limited studies so far examining the effects of employee motivation and employee empowerment on employee job satisfaction, there is no such study in the Ghanaian context. This study therefore aims to fill this gap by examining the effect of employee motivation and empowerment on

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employee job satisfaction in Ghana using the GES as a case. The education industry was selected as a case due to the lack of empirical research on employee job satisfaction in this sector.

b) Research Questions

The researchers would like to answer the underlisted questions in pursuing the aim of this article.

1. Is there any link between motivation and employee satisfaction in the Ghana Education Service?
2. Is there any relationship between empowerment and job satisfaction of employees in the Ghana Education Service?
3. What is the impact of employee empowerment on motivation in the Ghana Education Service?

c) Research Objectives

To achieve the over-all aim and purpose of the study, at the end of the study, the researchers will achieve the following.

1. Assess the impact of employee empowerment and motivation in the Ghana Education Service.
2. To examine the link between motivation and employee satisfaction in the Ghana Education Service.
3. To examine the relationship between empowerment and job satisfaction of employees in the Ghana Education Service.

II. Literacture Review

a) Job Satisfaction

Weihrich and Koontz (1999) in explaining the genesis of job satisfaction argue that, the debate on job satisfaction started with Maslow 's Hierarchy of needs theory (1943) but the whole story about the phenomena emanates from Taylorism or Scientific Movement by Frederick Winslow Taylor (1911) which considers human being as economic man with money believing to be the biggest reason for job satisfaction. However, this idea was criticized by the Hawthorne Studies (1924-1933) by Elton Mayo and Associates about the nature of human being. They argued that apart from money, there are other important elements such as personal morale, positive interrelationships, management understanding of individual employee and group behaviour as other factors that contribute to employee satisfaction.

Studies show that certain conditions can either bring about job satisfaction or dissatisfaction, and the burgeoning literature on the theories of job satisfaction propose that theories are usually classified according to their nature or chronological arrangement (Saifuddin et al., 2012).

b) Motivation and Employee Satisfaction

Studies conducted point out that motivation brings about employee satisfaction (Ampofo, 2012; Kabir & Parvin, 2011; Khalid, Salim & Loke, 2011). Ahmed, Nawaz, Iqbal et al (2010) emphasise that, the factors of motivation play a major role in increasing employee satisfaction. In a study by Khalid, Salim and Loke (2011) to examine the impacts of rewards and motivation on job satisfaction between public and private water utility organisation in Malaysia, they found that motivation influence employee job satisfaction positively.

Surveys conducted also show that treating employees with respect, providing regular employee recognition, empowering employees, offering above industry average benefits, compensation (Deshpande, Arekar, Sharma & Somaiya, 2012), job security, opportunity for advancement, comfortable working conditions, good personal relations with colleagues and supervisors, achievement and promotion (Lather & Jain, 2005) are some of the factors that lead to employee satisfaction. When these factors are critically examined, one will notice that they are all factors of motivation, found to motivate workers in various studies by researchers.

c) Relationship between Employee Empowerment and Job Satisfaction

Empowerment has now become an imperative for the organizations, especially for those who want to win external pressures with the help of their workforce support. Until the employees do not feel empowered, they are not satisfied with their jobs. Empirical studies have depicted the empowerment as a significant predictor of job satisfaction. Empowered employees are more satisfied with their jobs (Spreitzer, Kizilos & Nason, 1997).

A number of researchers have focused on the study of relationship of empowerment and job satisfaction (Fuller, 1999). Empowerment can affect job satisfaction to a particular extent (Bakker and Schaufeli, 2008; Laage, 2003). The study conducted by Dickson and Lorenz, (2009) concluded that meaning, impact and self-determination cognitions of empowerment were positively associated with job satisfaction while competence cognition was not; nevertheless, an overall empowerment was found positively associated with job satisfaction. Researchers have come across the relationship of four cognitions of empowerment with different outcomes, but results have varied from one study to another (Carless, 2004; Liden, Wayne & Sparrowe, 2000).

Rana and Singh, (2016); Choong and Lau (2011); and Ning, Zhong, Libo and Qiujie (2009) stated significant and positive relationship between employee empowerment and job satisfaction in their research studies.

d) Relationship between Empowerment and Employee Motivation

Enormous organizations are built on the inherent value of their employees as motivated and

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committed employees almost always allow an organization to grow faster than similar competitive organizations. Motivated and Empowered employees with high levels of commitment are considered to be the most important asset for any organization (Richard et al., 1996) and keeping the employee motivation, and empowerment up is always rewarding to an industry as motivated and committed employees are more productive and higher productivity usually results in higher profits (Denton, 1987). Employees' organizational factors of motivation and empowerment are intimately associated with employees' identification, commitment, performance and productivity (Manzoor, 2012). Researchers have suggested that employee empowerment and motivation are positively associated with employees' participation, job satisfaction, organizational commitment and higher productivity (Kuo Ho Lin & Lai, 2009; Iqbal et al., 2013).

III. Methodolgy

a) Sample and Sampling Technique

A non-probability sampling technique were employed in selecting the respondents. Purposive sampling technique was used to separate the teachers according to their work experiences while convenience sampling was used to select the respondents for the study. Based on the recommendations of Krejcie and Morgan (1970) for determining sample size, a total of 200 questionnaires are considered acceptable for the sample size based on the population of the present study. The sample size was determined using Krejcie and Morgan (1970) formulae:

n= N1+N(e^2), where: n = sample size; N = population size; and e = level of precision or margin of error. Based on the formulae given and an expected precision level of 95%, the sample size was: (n) = 321/ (1+371 (0.05^2)) = 178. The sample of 200 teachers was utilized in this study drawn from all the JHS in the District. The sampling plan describes the sampling unit, sampling frame, sampling procedures and the sample size for the study. The sampling frame describes the list of all population units from which the sample was be selected (Cooper & Schindler, 2003). Based on this, a sample of 200 respondents (62% of the target population) was drawn from the possible 321 target population.

A simple regression model was applied to determine the effects of employee empowerment and motivation on job satisfaction. Regression is concerned with describing and evaluating the relationship between a given variable and one or more other variables. More specifically, regression is an attempt to explain movements in a variable by reference to movements in one or more other variables.

Two models was adopted for the study

Model One

$$MOT=\beta0+\beta1EMPX+\mu..... \quad 1$$

Model Two

$$SAT=\beta0+\beta1EMP+\beta2EMP+\mu..... \quad 2$$

Where MOT= Motivation
SAT= Job Satisfaction
EMP = Empowerment
β0 = Constant Term
β1to β2 = Beta coefficients
= error term

b) Methods of Data Collection

Data are values of qualitative or quantitative variables, belonging to a set of items. To meet the objectives of the study, the researcher used a primary data which were collected directlyy from the respondents on the ground. They are data collected for the need at hand. According to Ghauri and Gronhaug (2005), primary data is the first-hand data since it is collected primarily for the current research's purpose. They further explained that this type of data often helps to obtain suitable responses to current research's objectives.

A comprehensive questionnaire designed to cover the objectives of the problem was used to collect the data. The study made use of quantitative methods to achieve the objective. It also made use of primary data and hence uses a questionnaire in the collection of data from the respondents. Structured questionnaires were adopted for the study.

IV. Results and Discussion

a) Correlation Analysis

The importance of correlation analysis is to ensure that independent variables are not correlated with each other to avoid multicollinearity. Correlation also provides information regarding the linear association between the dependent variable and each of the independent variables. Correlation refers to the strength of linear associations between two or more Variables (Albright etal., 2011). The outcome of the correlation analysis (Table 4.2) is represented in Pearson Correlation by calculating the correction of the variables with each other.

It was found that the variables have weak to moderate correlation and therefore do not pose any problem of multicollinearity. Interestingly, all the variables access are positively correlated to each other. The analysis also found a significant correlation between employee empowerment and job satisfaction. Also, there was a positive correlation between employee empowerment and employee motivation.

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with each other to avoid multicollinearity. Correlation also provides information regarding the linear association between the dependent variable and each of the independent variables. Correlation refers to the strength of linear associations between two or more Variables (Albright et al., 2011). The outcome of the correlation analysis (Table 4.2) is represented in Pearson Correlation by calculating the correction of the variables with each other.

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Table 4.2: Correlations Analysis

		MOT	SAT	EMP
MOT	Pearson Correlation	1	.131	.080
	Sig. (2-tailed)		.064	.258
	N	200	200	200
SAT	Pearson Correlation	.131	1	.038
	Sig. (2-tailed)	.064		.593
	N	200	200	200
EMP	Pearson Correlation	.080	.038	1
	Sig. (2-tailed)	.258	.593	
	N	200	200	200

The Impact of Employee Empowerment on Motivation in the Ghana Education Service

The first objective of the study sought to assess the impact empowering (EMP) teachers in the Ghana Education Service have on their motivation (MOT). This section of the analysis presents results of data estimation on this objective. The results are based on Ordinary Least Square (OLS) estimation technique and are reported on Table 4.3. Evidence from the results indicates that employee empowerment has positive effect on motivation. EMP had a coefficient of 0.082 in the regression model with a p-value of 0.052 at 5% level of significance. The result indicates that all other things remaining constant, an increase in the empowerment of teachers leads to teacher motivation however the magnitude of the impact is minimal.

Enormous organizations are built on the inherent value of their employees as motivated and committed employees almost always allow an organization to grow faster than similar competitive organizations. Motivated and Empowered employees with high levels of commitment are the most important asset for any organization and keeping the employee motivation, and empowerment up is always rewarding to an industry as motivated and committed employees are more productive and higher productivity usually results in higher profits.

Researchers have suggested that employee empowerment and motivation are positively associated with employees' participation, job satisfaction, organizational commitment, and higher productivity (Iqbal et al., 2013). Swarnalatha and Prasanna (2012) studies on employee empowerment to motivate the employees in health care industry in a private multi-speciality organization. Tutar et al. (2011) studied on the effects of employee empowerment on achievement motivation and the contextual performance of employees. The authors have discussed about the perceived employee empowerment on achievement motivation and performance of employees. The study has mentioned that the perceived employee empowerment has a positive impact on the achievement motivation and contextual performance of employees in the organisation.

Table 4.3: OLS Estimate of the Impact of Employee Empowerment on Motivation

Variables	B	β	S. E	T	P-value
Constant	4.230		.296	14.291	.000
EMP	.082	.080	.072	1.135	.004
F-statistic	1.289 (.028)				
R	.380[a]				
R Square	.16				
Adjusted R Square	.11				

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ii. *The Link between Motivation and Employee' Job Satisfaction in the Ghana Education Service*

The second objective of the study sought examine the link between motivation and employee satisfaction in the Ghana Education Service. This section of the analysis presents results of data estimation on this objective. The results are based on the ordinary least square (OLS) technique and are reported on Table 4.3. The results of data processed suggested that employee motivation significantly affect employee satisfaction. Motivation significantly had a positive and significant relationship at 1% level of significance with employee motivation. Evidence from the table suggests that employee motivation has a coefficient of 0.137396 in the regression model with a p-value of 0.0003 at 1% level of significance. The result indicates that all other things remaining constant, an increase in the employee motivation will stimulate 0.137396 increase in the satisfaction of teachers in the Ghana Education service.

The results are an indication that when teachers are motivated in their work it influences their level of satisfaction in delivering their service and desire to continue servicing in the Ghana Education Service. In the teaching profession, teachers' performance depends on what they perceive as important to them in their teaching or professional career. These factors are much dear to the hearts of teachers and hence determine their level of satisfaction and will make them happy to put up their best at work.

The finding of the study is consistent with Seniwoliba (2013) who assessed teacher motivation and job satisfaction in senior high schools in the Tamale metropolis of Ghana and found that teacher motivation leads to job satisfaction of teacher. Similarly, in the study by Khalid, Salim and Loke (2011) to examine the impacts of rewards and motivation on job satisfaction between public and private water utility organization in Malaysia, the study found that motivation influence employee job satisfaction positively.

b) *The Relationship between Empowerment and Job Satisfaction of Employees in the Ghana Education Service*

The third objective of the study was meant to examine the effect of employee empowerment (EMP) on satisfaction of their job. Employee empowerment (EMP) had a positive effect on job satisfaction. Employee empowerment (EMP) had a positive unstandardised coefficient of 0.284 and a probability of 0.011 at 5 percent significant level. This is an indication that teacher empowerment has a significant impact on satisfaction of their job. The result indicates that all other things being equal, an increase in teacher empowerment will engender their satisfaction in their job by 0.284.

Empowerment has now become an imperative for the organizations, especially for those who want to win external pressures with the help of their workforce support. Until the employees do feel empowered, they are not satisfied with their jobs. The findings were also supported by other previous studies, which confirmed a significant relationship between empowerment and job satisfaction (Hechanova et al., 2006; Patah et al., 2009; Pelit et al., 2011).

c) *Recommendations*

Based on the findings, discussions and the conclusions drawn, the following recommendations are submitted:

- Given that salaries, incentives, job security, and working conditions are the most important determinants of teachers' satisfaction and increased performance, the government should collaborate with the GES to make these issues policy priorities. In this respect, salary parity analysis could be conducted to ensure that conditions of service of teachers and other sectors of the economy are equitable.
- Since teachers have low self-esteem and feel they are not respected by communities and society in general, teacher's social status could be enhanced through a two-prong approach: (a) By providing teachers with effective training, decent working conditions and enhanced remuneration; and
- sensitizing all educational stakeholders aimed at improving, restoring the dignity and status of the teaching profession.
- The government should re-look, design a single-spine salary structure for all civil and public servants to ensure that people in different establishments with equal qualifications, knowledge, skills and experience with similar job responsibilities are placed on the same scale to avoid disparity and eliminate the perception of inequity
- Any improvement in education should seek the interest of teachers and so part of the GETFUND could be used to improve the lot of teachers to ensure that they remain to give off their best
- Teachers' problems with accommodation and medical allowance need to be addressed since they are critical factors for attrition; and
- Recruitment, postings, transfers and promotions should be based on performance and not seniority. The absence of a mechanism to recognize the achievement of teachers' means there is less motivation among them. Therefore an amicable solution should be sorted to address this issue.

d) *Conclusions*

- The first objective of study sought to assess the impact of employee empowerment on motivation in the Ghana Education Service. The analysis revealed

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that teacher empowerment has positive effect on motivation at 5% level of significance. This is an indication that when teachers are empowered with the necessary skills, knowledge, and logistics it motivates them to deliver better services to the Ghana Education Services and the people of Ghana at large.

- The second objective of the study examined the link between motivation and teachers' job satisfaction in the Ghana Education Service. The results of data processed suggested that employee motivation positively and significantly affect their satisfaction on the job. The results implies that when teachers are motivated either intrinsically or extrinsically it positively impacts their satisfaction. Motivation is particularly useful because, teacher's performance depends on what they perceive as important to them in their teaching or professional career. These factors are much dear to the hearts of teachers and hence determine their level of satisfaction and will make them happy to put up their best at work.
- The third objective also examined the relationship between teacher empowerment and job satisfaction in the Ghana Education Service. The results indicated that teacher empowerment had a positive unstandardised coefficient of 0.284 and a probability of 0.011 at 5 percent significant level, an indication of a positive relationship. When teachers are given the necessary empowerment that they need it will boost the satisfaction at work. According to (2013), empowerment and its dimensions, access to information, reward systems, self-determination and competence had a significant positive relationship on job satisfaction

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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.

Keywords: communication, corporate communication to the outside world, non-communication, gradualness in communication, over-communication.

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



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Maria Silvia Avi

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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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Administration: Science, Art or Technique? A Reflective Look at the Epistemological Status of the Administration

By María G. Torres S. & Marcelo A. Rangel R.

Summary- The study of the administrative work of man has raised the statement of different epistemic perspectives exclusive of each other. This perspective coincides with delineating the organization as a central element of the discipline and, administrative processes as an exclusive object of study; disagreeing on the way of understanding the nature of the organization as of the administrative action, and, therefore, in the methods used for its investigative approach. This article is the result of a reflective experience given from a critical perspective with nuances of complexity that, are based on a documentary review of the main theoretical approaches of administration. It traces the notion of administration and its epistemological status, considering a series of features of administration, which are considered epistemic obstacles. Finally, the article pretends to represent administration as a theoretical-practical systemic epistemological framework that admits the complexity of the administrative phenomenon as science, art, and technique.

Keywords: *administration, epistemology, science, art, technique.*

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Administration: Science, Art or Technique? A Reflective Look at the Epistemological Status of the Administration

María G. Torres S.[α] & Marcelo A. Rangel R.[σ]

Summary- The study of the administrative work of man has raised the statement of different epistemic perspectives exclusive of each other. This perspective coincides with delineating the organization as a central element of the discipline and, administrative processes as an exclusive object of study; disagreeing on the way of understanding the nature of the organization as of the administrative action, and, therefore, in the methods used for its investigative approach. This article is the result of a reflective experience given from a critical perspective with nuances of complexity that, are based on a documentary review of the main theoretical approaches of administration. It traces the notion of administration and its epistemological status, considering a series of features of administration, which are considered epistemic obstacles. Finally, the article pretends to represent administration as a theoretical-practical systemic epistemological framework that admits the complexity of the administrative phenomenon as science, art, and technique.

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I. Introduction

The approach to the administrative process or phenomenon has originated the construction of different epistemic perspectives, exclusive of each other. These definitions have been oriented as action, process, system, or phenomenon showing its practical application (processes, system, or administrative functions) and its teleological purpose – the fulfillment of the organizational objective(s) or purpose (s). This understanding of the epistemic in the sense of creation and individual or collective construction of knowledge, in this case, establishes the administrative reality.

A rational perspective has led to the construction of a generally objectivist epistemological vision. Depending on the author, the administration is glimpsed as science, technique, or socio-technics (Bunge, Bertolucci, Kliksberg among others). On the other hand, this reality from a relative perspective is assumed from a subjectivist epistemological vision leading to contemplate administration as a social discipline and even as art (Drucker, Gulick and Urwick, Valladares Rivera, Metcalfe, Mintzberg, etc.).

In this discursive thread, it is inevitable to question whether the administration is a science, an art, or a technique. Nevertheless, it demonstrates an unfinished discussion about the dimensions that configure and determine its epistemological status. This issue drives the present reflection.

Before advancing on this journey, it is necessary to highlight the following premises: First, the influence on the epistemic status of the administration (dissociation between science and philosophy) is due to the historical struggle given by the hegemony of some of these disciplines. Second, the notion of epistemology in this article refers to the way of approaching reality and the conditions under which facts and objects can become knowledge (Sandín, 2003). These theoretical foundations and methods of study of the administration are inferred. Third, the process of theoretical/practical articulation is considered a teleological aspect of the administrative discipline. Therefore, its purpose is to properly and successfully manage the elements, resources, or talents existing in an organization, whatever their nature, to fulfill or achieve the objectives or purposes set from their work (Taylor, 1969; Fayol, 1980; Koontz & amp; Heinz, 1998; Drucker, 1989). Last, the organization is understood here as a multidimensional space, to which different logics of action relate (technical, economic, political, cultural, emotional, etc.). Therefore, multiple actors with individual interests converge showing conflict and power. These are basic ingredients for its operation, which is also built on various structures and represents multiple projects difficult to dissociate from the rest of the other social constructions. These facts make up everyday life (Barba, 2013).

The article is an open reflection, guided by a qualitative methodological approach, which emphasizes a critical abstraction with nuances of complexity, or vice versa, given through dialogic argumentation. The reflection is based on a documentary review of the notion of administration. Its object, nature, and main

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approaches of study have defined its epistemic status. Furthermore, some considerations are drawn about the characteristics of the discipline that are considered epistemic obstacles to its understanding. An interpretation emerges from the representation exposed here, which refers to a sense of creation and construction of knowledge in the administration. It is necessary to add that new controversies and unknowns may arise regarding the representation of administration as a theoretical-practical systemic epistemological framework that admits the complexity of the administrative phenomenon as science, art, and technique.

II. Charting the Administrative Phenomenon

Human beings have developed various forms since the primitive era of humanity. Modes or manners to dispose of resources have changed over the years, which helped to emerge the notion of administration. This category refers to an activity proper to the human being that practices and develops to take advantage of its resources, although in an intuitive and rudimentary way.

In ancient Greece, it was attributed to the purpose of better allocating the resources obtained, to meet the proposed objectives, exercise authority, and delegate responsibility. Demographic expansion of man as the emergence of rationalist and subjectivist visions caused these forms to result in an essentially cooperative conception of administrative action (Mendoza, 2018). The industrial revolution brought with it the concern for productivity and it led to the need to professionalize their actions. However, it was until the beginning of the 20th century that it became an object of scientific study due to the Taylorian approach to administration as the origin and potential solution to industry problems. Taylor´s theory generated questions that led to multiple administrative schools: Scientific Approach (Taylor and Gilbreth), Classical - Functional Approach (with Fayol, Mooney, and Urwick, among others), Bureaucratic Approach (Weber, Selznick. Merton, Gouldner, etc.), Structuralist Approach (Etzioni, Bau & Scott, etc.), Humanist Approach (Mayo, Maslow, McGregor, among others), Participatory Approach (Barnard) –which replaces the traditional and dominant conception of managing organizations based on engineering designs-; Systemic Approach (Bertalanffy, Katz, and Rosenzweig, among others), Strategic Approach (Andrews, Steiner, Kaplan & Norton); Competitiveness Approach (Porter, Ohmae, Nonaka & Takeuchi, etc.) Behavioral Approach (March & Simon); Organizational Development (Lewin, McGregor, etc.), Contingency or Situational Approach (Burns, Slater, Woodward & Child, Chandler, Stalker, Lawrence & Lorsch, etc.); among others. It should be noted that the latter influenced the emergence of the field of Organizational Studies and breaks with the universalist current of administration (Stonner, Freeman, and Gilbert, 1995; Chiavenato, 2004; Rivas, 2009; and Barba, 2013).

Administrative approaches are more or less concerned about the same thing: efficiency, efficacy, or effectiveness (depending on the theoretical perspective adopted). Therefore, the focus goes on whether the objectives of or in an organization are met. But, the orientation towards the tasks (techniques or procedures) or relationships (individual organization) varies between them. The postulates raised by the schools of administration define the object of study of the administration. Furthermore, they have established the methods used by the administration to give course to scientific inquiry and, it manages to validate the findings or results obtained, without neglecting the description and explanation of the discipline as a social practice.

In this sense, the administration is the accumulated historical result of the contribution of scientists and authors in multiple disciplines (mainly engineering, psychology, and sociology) which, are essentially nourished by philosophy and science. These findings led to the systematization of new knowledge at the beginning of the century and the end of the last century resulting in the birth of administration as a discipline due to the need to want organizations to operate with optimal efficiency (Etzioni, 1979: 16).

Under this discursive thread, the administration is understood, firstly, in the etymological sense of the word "administer", which comes from the Latin ad, which means "towards", "direction" or "tendency", and minister, related to subordination", "obedience" or "at the service of", recognized as an act of serving another, of taking care of the goods or resources of another in particular, of taking care of the affairs of another, and, by extension, administering also implies taking charge, caring, and Managing your affairs and resources.

In the same way, managing also means to rule or govern, it means directing the destinations, paths, and pathways of an organization, company, community, city, or town, in such a way that its objectives or purposes and its progress and well-being are achieved. Fayol (1980) conceived the administration in two senses: one of a broad nature, related to the action of governing a company or organization towards the proposed end, and another of a restricted nature referring to the administrative action of foreseeing, organizing, command, coordinate, and control.

Due to the above, the administration has traditionally been defined as the process of planning, organizing, directing, and controlling the use of resources to achieve organizational objectives (Chiavenato, 1995; Sallanave, 2002). Thus, the existing theoretical distinctions between management approaches generally correspond to the dimensions that are considered to address it as a phenomenon,

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process, action, discipline, or praxis (conception of the individual-worker-participant, the environment or internal-external context, the organizational climate, organizational culture, among others).

The general purpose of the administration is inferred. The organization, regardless of its nature (business, social, public, private, producer of goods or services); and the specific object of study of the administration, the administrative action, that is, the processes or functions (planning, coordination, execution, control, and evaluation) is established by the main purpose of the organization. For example, from the classical Fayolian approach, the orientation goes in terms of processes, and from Drucker's neoclassical approach, the emphasis is the functions. Nevertheless, both approaches imply the achievement of the organization's objectives. In addition to this, the ultimate goal of the discipline is productivity, in terms of generating products, profits, or value.

III. Epistemic Status of Administration Science, Art or Technique?

The epistemological status of administration has become an unfinished discussion about its admission as a science, technique, or art, qualities that are generally mutually exclusive. This idea is relevant because it offers a context in which the concern to understand the epistemological status of administration arises. The discussion begins with the question: what is the adjective that accompanies it? The focus is on whether it should be considered a science, art, or technique. Therefore, another question arises: what is its object and method of study? This is to deepen the knowledge bases on administration. Furthermore, it validates a single body of the experience of professionals in the area.

The epistemic status of administration can be delved into when it is observed the way it is presented in our mind and consciousness: What is the appearance of this object like? What is its shape? This object is undoubtedly made up of some elements that we know and, we can define it abstractly as part of human activity. It is the result of an expression in the decision-making process and resource management through the processes of planning, organization, direction, coordination, and control. More specifically, the element that configures the administrative phenomenon under study is a specific human activity that consists of planning, organizing, directing, coordinating, and controlling, in other words, the resources of an organization.

Considering this, what we call administrative science aims to study the phenomenon that could be observed as a man acting. However, it is not any action, but what refers to planning, organizing, directing, coordinating, and controlling activities or functions known in classical theory as administrative processes. Therefore, understanding the way of generating knowledge of the administrative process can be glimpsed from two perspectives: a rational one and a relative one.

From the rational or objective perspective, the first question adjective appears: science can be conceived as the knowledge resulting from making use of a certain method to achieve an expected end. According to Bunge (2005), science corresponds to a growing body of ideas characterized as rational, systematic, exact, verifiable knowledge, through scientific research, and therefore fallible. In other words, it consists of creating theories, models, or structures to represent the meanings of the reality that surrounds us. Science must be classified according to its object of study, with social science being in charge of addressing the behavior and qualities of the Human Being. In this way, since the administration is an activity proper to the human being, it can be conceived as a social science.

Nevertheless, science adheres to the episteme, the logos, the demonstration-explanation, the empirical, technical thought, rational and logical, as well as to the method based on the observation, deduction, and demonstration of hypotheses elaborated around a specific, tangible, and intelligible phenomenon or object of study (Abbagnano, 1951; Bunge, 1986). So, given the nature of the administration, this is the multiplicity or complexity of its object of study, the heterogeneity of its theoretical postulates, as well as the indisputable inherence of the context-phenomenon of study. Bunge (1986), states that administration does not comply with the analytical, precise, verifiable, legal, or universal precepts typical of scientific knowledge to be properly considered a science, conceiving it instead as a sociotechnical, in terms of administrative or technical (second adjective in question).

Furthermore, Bunge (1980) establishes that the technique has reached such a high level that it is sometimes difficult to differentiate science from social science. So, it aims to understand a part of reality, showing the relation between cause-consequence or cause-effect relationship in terms of research. Technique aspires to put this knowledge obtained into action through the creation or design of devices, action plans, or control models (in the case of administration) on what is known by science closely linked to the context in which it is proposed to apply or develop a design. This is how the denomination of administratécnia (mentioned previously) arises, as a characterization of the system of disciplines that study the administrative phenomenon. It uses the scientific method to understand and transform some of its aspects (tasks or activities, operation, relationships individual-organization, or the management of all of the above in terms of efficacy, efficiency, or effectiveness,

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depending on the theoretical framework used as a reference or basis).

The administration is constituted by a set of procedures, which are validated by knowledge and experience of the general or particular application. These procedures and resources modeled by the profession of administrator require constant exercise to acquire greater expertise and the ability to use them to solve practical problems.

The technique is not different from art or science in its most general sense from a philosophical perspective or from any procedure or operation capable of achieving any effect, being its field as extensive as that of all human activities (Abbagnano, 1951), which continues with the approach of the following adjective attributed to the administration, from the relative perspective, that of art.

Before addressing the notion of art, it is necessary to clarify the understanding of administration as a social discipline, as long as it is conceived from a relative thought system, which admits the subjective or intersubjective but has scientific criteria (Mendoza, 2018) because it has a set of systematically organized knowledge, which derive on the classical principles of administration. Taylor's 4 and 14 fundamental principles are an example of the application of the administrative process. In addition, it has a defined object of study, the organization. Its theoretical and methodological foundations are raised in a series of theoretical postulates (administration approaches), which are applicable to the general reality demonstrating to be reliable and likely to acquire a unitary character over time (Mendoza, 2018).

To address the notion of administration as art, it is necessary to take Plato's postulates as a primary reference. Plato establishes that art corresponds to all ordered human activity (including science) that exercises dominance over knowledge, divided between judiciary art and dispositive or imperative art. The first consists simply in knowing and the second one refers to directing based on knowledge of a certain activity. Regardless of the consequent considerations that emerged around the notion of art, associated only with aesthetics (philosophy of art and beauty) called or conceived as liberal, it is also relative to the intuitive, sensitive or creative. It is possible to rescue the productive, mechanical, manual, or servile nature of the imperative art that over time appears associated with the notion of technique, as a term with a broad meaning that designates all the normative procedures that result from its work in any field (ibid.).

It is precisely from this intuitive or subjective perspective that the notion of administration as art emerges in authors such as Drucker (1989), who proposed administration as a liberal art, which integrates knowledge with practice and application. Mintzberg (2000). Plus, he considered it in the sense of the trade, due to the intuitive judgment of the administrator. Therefore, this perception provides the administration with more to do with doing and then thinking than with thinking and then doing. Meanwhile, Mendoza (2018), states that the administration rescues the need to use creativity in solving problems that prevent the progress of the proposed strategies and objectives. So, the character of art is also presented by selecting simple, harmonious, and integrating solutions. The administration is conceived as an art and, it is characterized by having virtue, disposition, and personality to build a favorable scenario in an organization with varied and complex attributes that can be considered due to their nature as epistemic obstacles.

IV. Of the Epistemic Obstacles of Administration

There are a series of distinctive features of the administrative phenomenon that are considered to have acted as epistemic obstacles. These are elements that are difficult to integrate or even address as a unit, especially when learning about or apprehending the administrative phenomenon. Therefore, the complexity term appears in the equation and it becomes the most suitable category to characterize the diversity or multiplicity of the administrative discipline. As a complex phenomenon composed of various elements, it should be noted.

First, there is the diversity of its general object of study, the organization, due to its normative nature (legal), as well as its field of action (goods or services); its orientation, either towards tasks (a division of work, structure, operation, techniques or procedures, etc.) or towards relationships (with emphasis on psychological and sociological aspects inherent to the workforce that makes up an organization).

Resulting in the presence of normativism in organizational functioning, which can be considered an unbreakable principle. The foregoing in the sense of the prevalence or inclination towards compliance with the norm conceived as a kind of instruction to follow or respect, which may not necessarily be consistent with the context of action, taking into account not only the fact that the Legal frameworks, whatever their level within the Kelsen pyramid, must be updated, but also due to the flexible or dynamic nature of the (human) elements that participate in the administrative task.

Under this premise appears the subordination of the organization and the administrative processes to the ideological is highlighted, based on the legitimization of domination and subordination as a form of exercise of power in organizations, obedience that depends on the set of ideas that guides to the system of administrative thought and base the action of the

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administrator and, therefore, the culture, climate and functioning of the organization.

Another aspect to consider in this equation is the heterogeneity of theoretical approaches of the discipline. Koontz presented it as an administrative "jungle", made up of schools of administrative thought, raised throughout history becoming an attempt of researchers in the field for establishing a consensus precisely on the object of study of the administration. This variety far from simplifying its object or its study methods demonstrates its complexity.

However, it is necessary to point out that administration as an object of study is well documented in Taylor´s approaches regarding the planning of the method. Furthermore, Taylor states that to succeed the principles of administration require that the participants of the organization work together for a common interest. Taylor conceived it as the increase in productivity adding the principle of the complexity of the administrative phenomenon. This perspective unravels and justifies the emergence of the humanist approach to administration. Moreover, it is hence the perception of an administrative "jungle" spoken by Koontz. Besides, it establishes as well the multiplicity of methodological possibilities to address the administrative phenomenon.

In this same order of ideas, it appears consideration how difficult is to approach the management activities of the administration. To be more specific, the skills (creativity and negotiation) and values (morals) are required by the administrative task (which I would classify as a managerial role). Borgucci (2012) distinguishes creativity and, links it to negotiation as well as morality, which are characteristic or distinctive features of the administrator or manager's style. They affect the decision-making process and involve risk, according to the spatial context. Temporary of the organization, commitment that can be managed by taking into account postulates of the theory of contingency, organizational development, or the theory of managerial effectiveness.

These aspects of the managerial role should lead to solving problems by adequately using the tools or strategies according to the context they take place. From an ecological point of view, we talk about beneficiating all the actors involved in the organization, directly or indirectly. It becomes then a challenge for those in the managerial role in the administrative field, or the researcher to take this aspect as an object of study. Resulting in an obstacle of an epistemic nature.

The methodological status of administrative principles can be also considered another epistemic obstacle. It is understood as a set of socio-technical rules susceptible to periodic revision (and not as universal or general laws as required by the scientific tradition), with practical and moral aspirations. Due to the complex nature of the administrative phenomenon (conceived as a dynamic system), the administration's methods used must have a flexible and diverse perspective.

In addition, it is relevant to emphasize the presence of empiricism within this list of epistemic obstacles. Empiricism is conceived as the submission of the observer-researcher subject to organizational facts, in this case from a perspective alien to criteria of scientific rigor, that is, the possibility of uncritical empiricism. However, researchers in the field of administration have tried to advance toward its scientific nature, and authors such as Le Moigne (1997), Kliksberg (1992), or Bunge (2000) give an account of this, without ignoring the methodological possibilities offered by postpositivist, which address phenomena such as administration from the study of cases, justified in the postulates, for example, of systems theory, holistic theory, or complex thought.

In this sense, the directing of causality in the formulation of laws or administrative principles stands out, with a certain range of validity as long as they are conceived from specific contexts. Causality in its most general meaning refers to the relationship between two things, under which the second (the effect, result, or impact) is univocally foreseeable from the first (the administrative action). This is seen from a deterministic perspective (typical of experimental studies with a quantitative approach), which is complemented by the statement of the relationship between scientific knowledge and, administrative practice. It refers to the imperative need for what is stated in the context of scientific research (the theoretical postulates or assumptions) to transcend the practical (administrative work), by adopting the administration of the principles of science.

V. Final Thoughts: Administration as an Epistemic Framework

It is necessary to start by making an approximation to the knowledge of the entities within which the activities of human beings develop. Let´s start with the affirmation that administrative phenomenon at the level of popular knowledge as a human activity arises as to whether it is possible to study it scientifically.

Although there is not still epistemological consensus on the status of administration, the phenomenon or administrative process depends on the paradigmatic approach of its interlocutor. It is also accompanied by adjectives such as "science", "socio-technics" or "art". Regardless of the epithet used, the organization is considered the general object of administrative work. Plus, the exclusive object of study is the processes by which the participants or co-participants of an organization are led toward the achievement of its objectives or purposes. Since the object of a discipline is the portion of reality that works,

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this is precisely the disciplinary object. Currently, the administration is assumed as an independent discipline, of a practical and social nature, oriented to the management of the resources of an organization to achieve its objectives. So, administrative functions are exercised.

Characteristics of distinctive features of the administration previously understood as epistemic obstacles do not allow it to appropriate the adjective science. So, it is clear that this does not imply that it cannot be considered with the adjective scientific but within its canons. In addition, we cannot forget the modern postulates that speak of the end of science, or better yet, the emergence of ready approaches to address study phenomena that from the traditional perspective are not possible to consider in terms of validity and scientific reliability.

According to the above, we could assent to the consideration of the administration in terms of Bungian socio-technical, as long as its daring conjunction as art and discipline with a scientific nature is recognized, an assertion that could also become a research problem with all the rigor that this requires.

This is how we conceive what could be understood as an epistemology of administration in terms of a systemic framework in the sense that it represents a system of ideas that give rise to knowledge and administrative theories from which specific methods or strategies arise to investigate the administration. nature of the organizational reality, whose representation allows to give an epistemic connotation that transcends its conception as a science, as a technique, or as an art, but as a discipline in which the scientific, technical, sensitive, and intuitive criteria of the administration converge.

This is how, representing the administration from the fundamentals and approach of systems theory is very accurate since it arose to explain the principles of the organization of many natural phenomena and is currently applied to knowledge. of many other realities, both natural and social, etc.

Therefore, an organization applying the primitive principles of administration creates and forms this framework of all the parts towards the whole and the whole towards the parts, managing to establish a relational synergy of the entities of this great systemic environment seen from a holistic position, This allows us to have a perception of the organization as a flexible open system that depends on changes in the environment and technology, thus the evolution of the administration will depend on how it transcends the path of modernity and postmodernity towards efficiency and effectiveness. of the proposed results of the organizations.

In this sense, the administrative and organizational as a living system is a description and abstract representation of relationships that identify its components in autopoiesis, that is, a general pattern of organization in its multiple dependencies that allow building its autonomy. The previously described evidence is that in each case they raise precepts and methods that ultimately revolve around the same thing, to contribute to the ultimate goal of the administration.

Due to the above, we conceive a new way of knowing, or of representing the epistemic status of the administration, and therefore, of apprehending the discipline, which allows its admission as a science, art, and technique, without exclusions, where the perspectives rational and relative, mentioned above, act as sub-systems of an epistemic macro-system, in which the fibers are not arranged randomly, but woven according to a canvas, of a synthetic unit, in which each part contributes to the set, from which you can perceive and know the features or elements of the administrative phenomenon (it is theoretical, philosophical and methodological heterogeneity, considered as epistemic obstacles), but not simplify or fully apprehend due to its complex nature.

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Internal Communication Management in the Face of the COVID-19 Pandemic: A Brazilian Experience

By Dr. Patricia Milano Persigo & Clara Laísa Müller da Silva

Abstract- In the face of COVID-19 pandemic, many organizations have adopted the home office and with this diverse surround, internal communication had to be adapted to the remote work model. Communication professionals needed to analyze the scenario, where various practical and psychological situations arose daily, such as domestic and family issues, insecurities and general concerns caused by the pandemic. Thus, this article aims to present, through research carried out with Internal Communication professionals, the main strategies used and the means of communication or tools used to maintain communication flows and the management of organizational culture. We start from the bibliographic research allied to the On-line research. We highlight the appreciation of internal communication after the pandemic and the acceleration of communicative processes in the digital environment. There is the relevance of accessible and inclusive communication channels, especially WhatsApp, as well as the fundamental role of leaders in the process of motivating employees and the importance of values such as trust, transparency and humanization in internal communications, enabling spaces for dialogue with and between employees.

Keywords: *internal communication; home office; organizational culture; covid-19.*

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Internal Communication Management in the Face of the COVID-19 Pandemic: A Brazilian Experience

A Gestão Da Comunicação Interna Frente a Pandemia De COVID-19: Uma Experiência Brasileira

Dr. Patricia Milano Persigo [α] & Clara Laísa Müller da Silva [σ]

Resumo- Diante da pandemia da COVID-19, muitas organizações adotaram o *homeoffice* e com este espaço diverso, a comunicação interna precisou ser readequada para o modelo de trabalhoremoto. Os profissionais da Comunicação necessitaram analisar o cenário, onde diversas situações práticas e psicológicas surgiam diariamente, como as questões domésticas e familiares, inseguranças e as preocupações gerais causadas pela pandemia. Assim, esse artigo visa apresentar, por meio de pesquisas realizadas com profissionais da Comunicação Interna, as principais estratégias utilizadas e os meios de comunicação ou ferramentas utilizadas para manter os fluxos comunicacionais e a gestãoda cultura organizacional. Partimos da pesquisa bibliográfica aliada à pesquisa *On-line*. Destaca-se a valorização da comunicação interna após a pandemia e a aceleração dos processos comunicativos na ambiência digital. Verifica-se a relevância de canais de comunicação acessíveis e inclusivos, com destaque para o WhatsApp, bem como o papel fundamental das lideranças no processo de motivação dos colaboradores e a importância de valores como a confiança, a transparência e a humanização nas comunicações internas, viabilizando espaços para o diálogo com e entre os colaboradores.

Palavras-chave: comunicação interna; home office; cultura organizacional; covid-19.

Abstract- In the face of COVID-19 pandemic, many organizations have adopted the home office and with this diverse surround, internal communication had to be adapted to the remote work model. Communication professionals needed to analyze the scenario, where various practical and psychological situations arose daily, such as domestic and family issues, insecurities and general concerns caused by the pandemic. Thus, this article aims to present, through research carried out with Internal Communication professionals, the main strategies used and the means of communication or tools used to maintain communication flows and the management of organizational culture. We start from the bibliographic research allied to the On-line research. We highlight the appreciation of internal communication after the pandemic and the acceleration of communicative processes in the digital environment. There is the relevance of accessible and inclusive communication channels, especially WhatsApp, as well as the fundamental role of leaders in the process of motivating employees and the importance of values such as trust, transparency and humanization in internal communications, enabling spaces for dialogue with and between employees.

Keywords: internal communication; home office; organizational culture; covid-19.

I. Introdução

Em 11 de março de 2020 a Organização Mundial da Saúde (OMS) declarou que o mundo estava vivendo a pandemia da COVID-19. Em meio ao panorama de isolamento social e protocolos rígidos de higiene e segurança, as organizações foram impelidas a adotar medidas de segurança interna e uma delas foi a indicação do trabalho remoto. Consequentemente, o ambiente corporativo foi modificado, refletindo diretamente nas formas de comunicação das empresas com seus públicos, e aqui destacamos, o interno.

A gestão da comunicação interna, algumas vezes menosprezada pelas empresas, apresentou-se, ao mesmo tempo, como um desafio e um diferencial competitivo para a sobrevivência nesse cenário (FIZ; CUNHA, 2020). Porém, o processo foi complexo e, assim, a comunicação teve que se reinventar.

Pesquisa realizada pela Associação Brasileira de Comunicação Empresarial (Aberje)[1], em 2020, apontou que 83% dos profissionais consideravam que a comunicação interna foi a área que teve seus processos mais impactados pela pandemia e que 55% deles afirmaram que o principal desafio das organizações foi manter os colaboradores engajados e produtivos durante esse período. As pessoas enfrentaram situações inusitadas, fruto do clima de insegurança, ansiedade e angústias que a pandemia impunha (ROLIN; OLIVEIRA, 2020). Somado a isso, os colaboradores enfrentavam adaptações com a mudança de rotina e o novo ambiente de trabalho, o

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[1] Disponível em: <https://www.aberje.com.br/> Acesso em 24 de outubro de 2021.

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home office. Espaço em que existiam muitas distrações e novas demandas, como questões familiares e afazeres domésticos, especialmente para as mulheres (FMUSP, 2021). A combinação de fatores resultava em dificuldade de focar e, algumas vezes, na desmotivação dos colaboradores.

Sabe-se que a boa gestão da comunicação interna e a preservação da cultura organizacional são essenciais à motivação dos colaboradores, por isso a pertinência do tema para a área da Comunicação. A pandemia trouxe aprendizados para profissionais de diversos setores, em especial, para a comunicação. Com a necessidade de adaptação às mudanças e os novos modelos de trabalho, aconteceu uma aceleração digital e novas habilidades comportamentais e técnicas surgiram, proporcionando uma atualização para os valores sociais, organizacionais e comunicacionais.

Diante disso, a gestão da comunicação interna se viu impelida a uma reorganização de seus processos, estruturas, tipos de mensagens e até a uma boa dose de criatividade na implementação de estratégias e resolução de ruídos que pudessem ocorrer. Assim,o presente artigo, busca identificar por meio de pesquisa bibliográfica e pesquisas com profissionais as principais estratégias implementadas para manter a comunicação corporativa e a cultura organizacional ativas no ambiente remoto e diante do cenário pandêmico.

Este é um estudo exploratório sob uma perspectiva qualitativa. Adotou-se como técnica de levantamento de dados apesquisa bibliográfica e a pesquisa *on-line*, a fim de desvendar junto aos profissionais do mercado de trabalho brasileiro, as estratégias empregadas na comunicação interna das organizações durante a pandemia.

Teoricamente são abordados conceitos como liderança e público interno a partir de Bucater (2016). Na sequência teoriza-se também sobre comunicação e a cultura organizacional com Chiavenato (2004). Sobre a pandemia da COVID-19, seus impactos e o trabalho remoto, utiliza-se especialmente Nogueira e Patini (2012) e Fiz e Cunha (2020). Já sobre comunicação interna no *home office*, utiliza-se Kunsch (2003) além de materiais produzidos durante a pandemia, como a pesquisa desenvolvida pela Aberje (2020) "Desafios da COVID-19 para a Comunicação Organizacional".

A leitura está organizada em três tópicos, sendo o primeiro sobre Comunicação Interna no *home office*, menciona a pandemia da COVID-19, bem como seus efeitos na rotina dos colaboradores, na sua forma de se relacionar com a organização e demais impactos sociais e psicológicos. Em seguida, trata sobre o percurso metodológico com a coleta de dados. E no último tópico, discute-se sobre os aprendizados e estratégias implementadas na gestão da Comunicação Interna no período pandêmico.

1) *Comunicação Interna No Home Office*

Sob a perspectiva de Kunsch (2002), as organizações são agrupamentos de indivíduos que trabalham conjuntamente com vistas a causas e objetivos comuns. Em analogia, a autora faz um comparativo das organizações com "organismos vivos", de modo que as partes (indivíduos, divisão de departamentos e setores, funções, etc.) somadas entre si, constituem o todo - a organização. Para sobreviver, toda organização necessita de comunicação. "O sistema comunicacional é fundamental para o processamento das funções administrativas internas" (KUNSCH, 2003, p.69). Ainda nesse sentido a autora também destaca que este esforço comunicacional estando "em sintonia com o sistema social mais amplo, propiciará não apenas um equilíbrio como o surgimento de mecanismos de crescimento organizacional" (KUNSCH, 2003, p. 70).

Dessa forma, compreendemos que a comunicação interna se traduz em um processo complexo por si só. As organizações devem estar cientes que seus públicos, em especial o público interno, podem apresentar dificuldades de assimilar todas as mensagens enviadas, pois estão expostos a uma avalanche de informações vindas de diversos meios.

Além disso, existem diferentes redes de informação no ambiente das organizações, como a rede formal e a informal. O sistema formal de comunicação é estabelecido conscientemente, de forma planejada, organizada. Já a rede informal surge naturalmente com o tempo e possui igual relevância para as empresas, essa comunicação é construída pelas relações sociais intra-organizacionais, sendo frequentemente, uma opção mais rápida de atender a demandas urgentes e instáveis. Algumas questões podem ser rapidamente solucionadas através das redes informais, pois são flexíveis e espontâneas (KUNSCH, 2003).

Uma pesquisa da Bersin by Deloitte (2016)[2] realizada com empresas de 130 países, demonstrou que 89% consideram a formação de líderes uma questão importante ou muito importante para resultados positivos. As lideranças são relevantes, em especial quando falamos sobre comunicação informal (redes informais).

> O sistema informal de comunicações emerge das relações sociais entre as pessoas. Não é requerida e contratada pelas organizações, sendo, neste caso, destacada a importância da formação de lideranças e comissão de trabalhadores, que, sem

[2] Disponível em: https://estudio.folha.uol.com.br/senac/20 17/08/191 3714-empresas-buscam-lideresinspiradores.shtml#:~:text= Levantamento%20realizado%20em%202016%20pela,excelentes%20n a%20forma%C3%A7%C3%A3o%20de%20jovens. Acesso em:15 de jul. de 2022.

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> aparecer na estrutura formal, desempenham relevante papel dentro das organizações. (KUNSCH, 2003, p. 83).

Com as mudanças constantes do mundo globalizado, é necessário contar com líderes que conduzam os times, adaptando-se às mudanças e superando as adversidades. A boa liderança apóia e serve a equipe, direciona esforços para o benefício dos colaboradores e da organização. O líder preza pela cultura organizacional, clima sadio e de colaboração, proporcionando a todos uma boa experiência e como resultado, qualidade nas produções.

Os líderes têm papel fundamental na construção e manutenção da cultura organizacional, já que estão atrelados na percepção do colaborador a respeito da identidade daquela organização. A cultura diz muito sobre como os processos acontecem, como ela se comporta em momentos de mudanças e na forma de trabalhar com os colaboradores. Rogério Cher (2020) afirma que a cultura organizacional é uma bússola para o líder que deseja manter o engajamento do time e superar os desafios. A cultura para ser forte e saudável precisa ser coerente. Aquela adequada para as organizações

> É a que servirá como estímulo à sua estratégia, ou seja, os significados expressos por meio do propósito, missão, visão e valores que fomentam atitudes e comportamentos que viabilizarão a estratégia do negócio (CHER, 2020, p.16).

Portanto, a liderança precisa seguir essas mesmas diretrizes e ser precisa, ética e coerente. Uma vez que suas atitudes afetam diretamente o clima da organização.

Ao refletir sobre os líderes de colaboradores que trabalham em ambiente remoto, Bucater (2016) elucida que estes profissionais precisam ter esforço redobrado: ajustando-se rapidamente e aprendendo a liderar à distância. Além disso, devem atentar-se às necessidades dos colaboradores, quanto à adaptação ao novo ambiente ou mesmo como a mudança de rotina os está afetando. A comunicação interna virá como reflexo do posicionamento da organização ao considerar este público estratégico.

> A eficácia da comunicação nas organizações passa pela valorização das pessoas como indivíduos e cidadãos, os gestores da comunicação devem desenvolver uma atitude positiva em relação a comunicação, valorizar a cultura organizacional e o papel da comunicação nos processos de gestão participativa. (KUNSCH, 2003, p. 161).

A boa comunicação interna oferece a troca de informação entre a gestão e os colaboradores, e assim a possibilidade de manter um diálogo construtivo e constante. Todos os processos de comunicação e sistemas de uma organização, fazem parte da cultura organizacional, formada a partir de vivências, criações, relações, comportamentos e interações entre todos os indivíduos de uma organização.

Segundo Chiavenato (2004), a cultura pode ser observada também em normas informais, conjunto de hábitos e crenças, padrões de aspectos básicos compartilhados e maneira de pensar e fazer as coisas, o que Curvello (2012, p. 29) define como "sistema de ideias; sistema socioculturale conjunto de ritos, rituais, mitos, estórias, gestos e artefatos" presentes em um ambiente organizacional. São particularidades que envolvem a forma como se estabelecem as relações de poder, a comunicação entre os colaboradores, o clima organizacional, os comportamentos, as normas, as regras implícitas, os costumes e cerimônias, ou seja, aquilo que forma a identidade da organização.

A partir da declaração da pandemia[3] da COVID-19 pela Organização Mundial da Saúde (OMS) no início de março de 2020, empresas brasileiras e do mundo todo utilizaram recursos tecnológicos como alternativa para manter suas operações e evitar a disseminação do vírus entre seus empregados. Neste período, o trabalho realizado à distância dobrou: em 2018, o IBGE divulgou que 3, 8 milhões de brasileiros trabalhavam de casa (SILVEIRA, 2019); no entanto, em maio de 2020, esse número subiu para 8, 7 milhões (IPEA, 2021).

A pandemiaafetou o mundo todo e, consequentemente, o ambiente corporativo, o que refletiu diretamente na comunicação das empresas com seus públicos. Diante desse cenário de contágio, as organizações foram compelidas a implantaro trabalho à distância.

A partir desse cenário a comunicação precisou se reinventar, ao passo que a situação imposta "transformou de modo rápido e profundo a construção das relações em sua totalidade" e obrigou que "novos processos de comunicação" se tornassem possíveis (STASIAK; CASAROLI, 2010, p. 48-49). Muitas empresas que não tinham um setor voltado ao gerenciamento da Comunicação Organizacional, entregaram a tarefa ao Recursos Humanos, o que demandou duplo serviço da equipe que já estava sobrecarregado buscando atender as dúvidas e demandas dos colaboradores durante o tumultuado início da pandemia (FIZ e CUNHA, 2020).

Em pesquisa[4] realizada em 2020 com empresas de diversas áreas de atuação sobre os desafios da COVID-19 para a comunicação organizacional, a Associação Brasileira de Comunicação Empresarial (Aberje) demonstrou que 83% dos profissionais consideram que a comunicação interna foi a área que teve seus processos mais

[3] Pandemia é a disseminação mundial de uma doença infecciosa.
[4] Disponível em: https://www.aberje.com.br/mkt_parceiros/2020/docs/aberje-pesquisaCovid19.pdf. Acesso em: 15 de jul. de 2022.

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impactados pela crise durante a pandemia e 55% deles afirmam que o principal desafio foi manter os colaboradores engajados e produtivos durante esse período.

Esses percentuais são expressivos para esta discussão, visto que é possível compreender que o principal desafio pode ser oriundo do setor mais impactado. Essa linha de raciocínio estabelece relação direta entre a comunicação interna e o engajamento dos colaboradores. E dessa forma conduzimos a reflexão a um outro patamar ao qual nos propomos no presente artigo: refletir sobre a gestão da comunicação interna a partir do contexto do trabalho remoto.

Inicialmente chamado de "teletrabalho", termo oriundo de *telework* do inglês. Frequentemente são utilizados como sinônimos, mas não se referem exatamente a mesma coisa. O teletrabalho é o termo para o trabalho executado fora das dependências do empregador, ou seja, fora do escritório da empresa. Temos também o *home office (work from home),* que em tradução livre do inglês significa "escritório em casa". Essa modalidade de trabalho se caracteriza pelo desempenho das atividades profissionais no mesmo ambiente em que se reside, no lar, por um período temporário ou de forma permanente (RAFALSKI; DE ANDRADE, 2015).

O *home office* é a forma mais conhecida de teletrabalho (NOGUEIRA, 2012, p. 127). Nogueira e Patini (2012) afirmam que o fundamento dessas modalidades de trabalho está centrado na flexibilidade, de local e horários, de contratos, salários e processos de trabalho. Para as organizações existem algumas vantagens desse tipo de trabalho, como: flexibilidade de horários; redução ou fim do tempo de trânsito; redução de investimentos em espaço físico; aumento da produtividade do trabalhador; melhoria da imagem junto aos clientes e sociedade; redução de inconvenientes de atrasos; ampliação da área geográfica para processo seletivo; facilidade para preenchimento da cota de pessoas com deficiência; menor índice de absenteísmo[5]; redução de níveis hierárquicos; otimização dos mecanismos e ferramentas de gestão; atração e retenção de talentos (RAFALSKI E DE ANDRADE, 2015).

Existe ainda o modelo de trabalho híbrido, que é realizado em mais de um espaço. Nesse regime, o empregado divide sua jornada em encontros presenciais na empresa e outros dias em casa ou espaços compartilhados, como *coworking*[6] (BECKER, 2021).O trabalho híbrido é uma alternativa interessante, capaz de beneficiar tanto os colaboradores como também os contratantes.

Para sistematizar os termos e suas definições destacamos o quadro abaixo.

[5] O absenteísmo diz respeito à ausência por parte do colaborador no período de trabalho, seja por algumas horas — como nos casos de atrasos — ou até mesmo faltas frequentes.

[6] Coworking, trabalho colaborativo ou trabalho cooperativo, é um modelo de trabalho que se baseia no compartilhamento de espaço e recursos de escritório, reunindo pessoas que não trabalham para a mesma organização.

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Quadro 1: Termos usados para Trabalho Remoto

Teletrabalho	Trabalho realizado à distância, por meio do uso das novas tecnologias de comunicação. Nogueira e Patini (2012, p. 125).
Home office	Desempenho das atividades profissionais no mesmo ambiente em que se reside, no lar. Por um período temporário ou de forma permanente. (RAFALSKI; DE ANDRADE, 2015).
Híbrido	No regime híbrido, o empregado divide sua jornada em encontros presenciais na empresa e outros dias em casa. (BECKER, 2021).

Fonte: pela autora (2022), com base nos estudos de Nogueira; Patini (2012), Rafalski et al (2015) e Becker (2021).

É interessante observar que o teletrabalho e o *home office* já existiam antes da pandemia, mas para muitas organizações não eram nem realidade, nem planejamento utilizá-los. Em 2020, organizações, gestores e líderes ainda estavam buscando a medida certa de distribuição e cobrança de tarefas, evitando a sobrecarga e também o afrouxamento de metas. O trabalho remoto é uma realidade que veio para ficar, e ocupará um papel relevante daqui para frente em muitas organizações, por isso as reflexões e adaptações que foram feitas às pressas, durante a pandemia, servirão (ou já estão servindo) como aprendizado para todos.

Barros e Silva (2008) afirmam que a melhoria na qualidade de vida tem sido um dos argumentos mais usados pelas empresas para convencerem os colaboradores a migrar para a modalidade remota de trabalho. É conhecido pelos trabalhadores que a flexibilidade de horários é uma das grandes vantagens. No entanto, existem adversidades, os trabalhadores precisam ser disciplinados e ter autogestão. São frequentes os relatos sobre trabalhar além das horas previstas, uma pesquisa feira pela Runruin. It (2021)[7], com 1500 pessoas, 43% afirmou ter dificuldades de se desconectar após o fim do expediente trabalhando em casa. Vale assinalar que esse comportamento pode evoluir para ansiedade, *stress* e até mesmo a Síndrome de Burnout[8] (TRACKER, 2021).

Também é importante ponderar, conforme Perin (1998), que as mulheres, culturalmente, tendem a assumir mais tarefas domésticas, sendo assim estão culturalmente mais inclinadas a aderir ao trabalho remoto. Não por uma questão profissional, mas por uma tentativa de compatibilização dos diferentes papéis exercidos por elas. No entanto, com isso, são mais prejudicadas na busca pela separação das atividades profissionais das rotinas domésticas, e esse fator se agrava ainda mais quando são mães. O ônus do trabalho remoto é especialmente visível para as mulheres.

A comunicação interna tem papel estratégico nas organizações, é ela que deve manter todos informados, alinhar os valores e objetivos da empresa e favorecer o bom clima organizacional. Os colaboradores são mais produtivos quando se sentem amparados pela organização, acolhidos e ouvidos, e é através da comunicação interna que as mensagens circulam, é por onde os colaboradores são notificados e podem deixar seus *feedbacks,* contribuindo assim, para o sucesso de todos.

Com a chegada da pandemia, tudo mudou, e precisou-se trabalhar a empatia e perceber que o colaborador também estava tentando se adaptar, em um ambiente diferente, com ruídos diversos – carros passando, cachorro latindo, criança brincando ou chorando e vizinhos com som alto (WEBER 2020, in PINHEIRO e REIS, 2020).

Para Weber (2020), no contexto pandêmico de trabalho remoto os colaboradores precisavam receber notícias relevantes tanto sobre a empresa, quanto atualizações sobre o próprio coronavírus. Informativos sobre ações realizadas com um tom confiante e motivador. A pandemia acelerou e acentuou mudanças na realidade organizacional, na forma de ser, de agir e de comunicar. Especialmente no *home office,* o desafio continua sendo de estreitar os relacionamentos entre os mais diversos departamentos da empresa, mesmo com o distanciamento do trabalho remoto (AVANZI, 2020).

Um outro ponto a destacar é que o *home office* trouxe consigo uma exigência quanto à velocidade na comunicação corporativa (NOGUEIRA, 2012). As mensagens instantâneas são o meio de comunicação mais utilizado, pela simplicidade, rapidez e por ser

[7] Disponível em: https://promo.runrun.it/panorama-de-mercado-com-mkt-2017/?utm_source=blog&utm_medium=post&utm_campaign=pesquisa-mercado-de-marketing. Acesso em: 15 de jul. 2022.

[8] Distúrbio emocional com sintomas de exaustão extrema, estresse e esgotamento físico resultante de situações de trabalho desgastante, que demandam muita competitividade ou responsabilidade. A principal causa da doença é justamente o excesso de trabalho.

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prática para dúvidas frequentes do dia a dia. Ligações, apenas em casos complexos e conversas mais longas, e o e-mail em casos em que há necessidade de registrar formalmente o assunto em questão. A motivação, bem como a atenção com questões pessoais e familiares também são lembradas por Nogueira (2012) como contextos a serem contemplados pela comunicação interna.

Resumidamente compreendemos que na condição do *home office,* todas as reflexões a respeito das formas, canais e mensagens de comunicação interna, também devem levar em conta os aspectos do clima organizacional. O qual, naquele momento, estava permeado pela esfera privada e íntima da família. Nesse sentido, Lee (2014) argumenta sobre o fator confiança. É necessário equilibrar o acompanhamento, o progresso e os prazos sem que os líderes e gestores se tornem autoritários e hierárquicos, pois as equipes virtuais correspondem melhor com pouco controle e mais autonomia, através da distribuição de funções.

O controle das lideranças é exercido através de processos e não de pessoas. "O papel do líder nesse contexto está relacionado a trabalhar, comunicar, engajar, construir confiança e relacionamento entre o time, garantindo uma equipe eficaz" (POPOVICZ, 2021, p.25). Os gestores e líderes que não compreenderem que o *home office* não funciona da mesma maneira que o trabalho presencial, ou ainda, que os colaboradores valorizam a autonomia, certamente encontrarão percalços no caminho, com descontentamento de colaboradores e prejuízos para o clima organizacional.

2) Percurso Metodológico

Esta pesquisa caracteriza-se pela abordagem qualitativa, de caráter descritivo. Utiliza-se como técnica de levantamento de dados a Pesquisa Bibliográfica aliada à aplicação de uma Pesquisa *On-line*. A pesquisa qualitativa busca

> interpretação dinâmica e totalizante da realidade. [...] A interpretação dos fenômenos e a atribuição de significados são básicas no processo de pesquisa qualitativa. Esta não requer o uso de métodos e técnicas estatísticas. O ambiente natural é a fonte direta para coleta de dados e o pesquisador é o instrumento-chave (PRODANOV; FREITAS, 2013, p. 34-70).

Já a Pesquisa Bibliográfica mapeia em diversas fontes, referências sobre o que já existe de relevância para a discussão e para o desenvolvimento daquele tema. Esta modalidade:

> Abrange toda bibliografia já tornada pública em relação ao tema estudado, desde publicações avulsas, boletins, jornais, revistas, livros, pesquisas, monografias, teses, materiais cartográficos, etc. [...] e sua finalidade é colocar o pesquisador em contato direto com tudo o que foi escrito, dito ou filmado sobre determinado assunto (LAKATOS E MARCONI, 2001, p. 183).

Para este estudo, essa etapa foi especialmente interessante. Destaca-se aqui que o referencial teórico existente sobre Comunicação Interna, Cultura Organizacional e Lideranças é extenso e abrangente. Porém, a Comunicação Interna no *home office*, ainda está em desenvolvimento. Este é um tema recente e alguns estudos foram encontrados em artigos dos Congressos Intercom[9] (Sociedade Brasileira de Estudos Interdisciplinares da Comunicação) e Abrapcorp[10] (Associação Brasileira de Pesquisadores de Comunicação Organizacional e Relações Públicas), dos últimos anos, entre 2012 e 2022. Sendo inclusive, um tema frequente, devido à relevância para a área após a transformação do modelo de trabalho trazido pela pandemia do COVID-19, em março de 2020.

Outra etapa da presente coleta de dados deu-se por meio da Pesquisa *On-line*. Para Freitas (2004), essa pesquisa oferece uma série de vantagens sobre as demais pesquisas qualitativas. Com ela, o pesquisador tem a possibilidade de utilizar diversos recursos e o respondente tem liberdade de participar quando lhe for mais conveniente. Conforme Mendes (2009), metodologias que utilizam a internet são tendências entre os pesquisadores. "A internet, cada vez mais acessível aos mais diferentes públicos, permite que a informação atinja um maior número de pessoas, em um menor espaço de tempo, a um custo extremamente reduzido" (FREITAS, 2004, p.1).

Para este artigo a pesquisa teve por objetivo identificar as estratégias de comunicação interna, bem como processos implementados com colaboradores em *home office.* Os respondentes foram profissionais da área de Comunicação Interna, em organizações de diversos setores produtivos e que tiveram experiência com o *home office* durante a pandemia da COVID-19, em 2020.

Vale mencionar que inicialmente pensou-se em definir o público da pesquisa apenas como profissionais de Relações Públicas que trabalham com Comunicação Interna, segmentamento ainda mais. No entanto, verificou-se que a formação dos profissionais atuantes com a comunicação interna é diversa. Encontram-se aí frequentemente jornalistas, publicitários e administradores, por exemplo. Essa adaptação não foi prejudicial para a investigação proposta. A realidade é que muitas outras formações profissionais são responsáveis pela comunicação interna nas organizações. Sem esta adequação,

[9] Disponível em: https://www.portalintercom.org.br/eventos1/congresso-nacional/apresentacao5. Acesso em: 15 de jul. de 2022.
[10] Disponível em:https://abrapcorp.org.br/anais/. Acesso em: 15 de jul. de 2022.

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certamente o número de respondentes seria significativamente menor.

O questionário foi dividido em quatro sessões: Identificação, *Home office*, Estratégias de Comunicação e Encerramento. Ao total, realizou 20 perguntas, sendo 9 objetivas e 11 abertas, por meio da plataforma *Google Forms*. A sensibilização com os profissionais foi feita por meio do *LinkedIn*, rede social voltada para o âmbito profissional.

Esse processo foi organizado em algumas etapas. Primeiramente, por meio do perfil pessoal das pesquisadoras, buscou-se a palavra-chave "comunicação interna", segmentada em "pessoas". Em seguida, para os perfis que resultaram da busca e que correspondiam com a pesquisa, enviamos uma solicitação de conexão, para que, após o aceite, fosse possível a troca de mensagens na plataforma. Por fim, conforme as solicitações eram aceitas, era enviado uma mensagem padrão com o convite para que o profissional respondesse a pesquisa disponibilizada em um *link*. Esse processo resultou em aproximadamente 360 mensagens enviadas para diversos profissionais da Comunicação Interna.

Num segundo momento, a busca no *LinkedIn* foi segmentada também por "grupos". Foram enviadas inúmeras solicitações para participar de grupos com temas específicos de comunicação interna e/ou endomarketing, porém apenas um grupo aceitou a solicitação a tempo, o grupo "Comunicação Interna - Brasil", com mais de 30 mil membros. Nesta página publicamos um *post* solicitando que os profissionais participassem do levantamento. Além do envio *Inbox* e no grupo, houve compartilhamento do questionário por alguns contatos, amigos e profissionais que se dispuseram a enviá-la para conhecidos que correspondiam aos requisitos da pesquisa.

O questionário ficou aberto entre os dias 21 de junho até 14 de julho de 2022, totalizando 23 dias. Foram recebidas ao total 94 respostas, porém 3 respondentes foram descartados pois não se encaixavam no perfil. Por fim, foram analisadas 91 respostas.

Além da pesquisa empírica, também coletamos dados a partir de pesquisas no *Google e Google* Acadêmico com as seguintes palavras-chaves: comunicação interna, estratégias, *home office* e pandemia. Diante disso encontramos artigos científicos publicados a pouco tempo, relatos e entrevistas de alguns profissionais da área de comunicação, além de materiais com orientações de empresas, em especial agências de comunicação. Realizamos a leitura dos materiais e identificamos as informações pertinentes a este estudo a partir de seus já delineados objetivos.

3) *Aprendizados E Estratégias Da Comunicação Interna Em Tempos De Home-Office*

3.1) *Dados Das Publicações Científicas*

A organização *Wareline*[11] divulgou que a primeira ação adotada pela equipe de comunicação foi estabelecer um cronograma bem definido com as próximas atividades, para que seu público interno ficasse por dentro de tudo que aconteceria. Dentre as estratégias implementadas, logo no início da pandemia, os colaboradores realizavam reuniões diárias para conversar sobre pendências e alinhar demandas. Essa atividade não é nenhuma novidade nas empresas, mas com o *home office* se tornaram ainda mais necessárias, mais frequentes e totalmente *on-line*.

Pesquisas internas (em 2020) feitas com os profissionais da *Wareline*, revelaram que 61% dos colaboradores percebiam que estavam produzindo mais nessa nova modalidade de trabalho e mais de 50% do time se sentia mais produtivo no *home office*. A profissional de comunicação da organização, Grissa Viana, revelou que estavam muito atentos às opiniões dos colaboradores sobre essa mudança, e também as necessidades deles. Forneceram todos os equipamentos necessários para execução das atividades, o que foi fundamental para o resultado positivo da pesquisa.

Já na empresa Rhodia do Grupo Solvay, Odete Duarte (2020), diretora de Comunicação, argumenta que "o papel das equipes de comunicação tem sido o de criar estratégias e implementar ações para manter as equipes engajadas e dispostas a realizar as suas tarefas". Sobre os canais de comunicação utilizados pela empresa a diretora destacou: a intranet, TV Corporativa, e-mail, redes sociais e website corporativo. Além de reuniões da liderança no ambiente virtual. "Para que as informações sobre as decisões e atividades da empresa sejam de conhecimento de todos e por eles sejam assimiladas da melhor maneira possível", afirma Odete.

A tarefa de manter os colaboradores alinhados com a cultura organizacional, assim como com os propósitos e metas da empresa foi desafiadora no *home office,* devido à exposição a situações atípicas. No "novo" ambiente existiam muitas distrações e novas demandas, como os afazeres domésticos, a mudança de rotina e suas implicações e o convívio familiar. Em especial para as mães e pais, que tiveram sua atenção solicitada pelos filhos. Uma pesquisa (2020) do Instituto de Psiquiatria do Hospital das Clínicas da Faculdade de Medicina da USP (FMUSP)[12] revelou que as mulheres foram as mais afetadas durante a pandemia de COVID-

[11] Disponível em: https://www.wareline.com.br/. Acesso em: 15 de jul. de 2022.

[12] Disponível em: https://www.fm.usp.br/fmusp/noticias/mulheres-foram-mais-afetadas-emocionalmente-pela-pandemia. Acesso em: 15 de jul. de 2022.

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19, sendo que 40,5% delas apresentaram sintomas de depressão neste período. As mães, principalmente, chegaram ao seu limite.

No ambiente remoto as redes sociais também ganharam destaque. Embora tenham se tornado aliadas fiéis para muitos durante o confinamento, inclusive até para se "desconectar" do que estava acontecendo, também pôde ser fonte de ansiedade e frustração.

Uma problemática surgida no início da pandemia, foi que nem todos puderam ir trabalhar *home office*. Pesquisa realizada pela Ideafix[13] (2020) com 1004 trabalhadores de empresas de diferentes portes no Brasil, mostrou que apenas 53,8 % pôde realizar seu trabalho em *home office*. Nessa porcentagem destacam-se os funcionários da gestão, do RH e com maior escolaridade. Muitos precisaram continuar indo para as empresas, como nos setores de produção.

A pesquisa revelou um dado interessante que requer atenção: a parcela de trabalhadores que dizia não estar recebendo informações aumentava consideravelmente quando selecionados apenas os trabalhadores que estavam operando presencialmente. Uma hipótese é de que o setor de comunicação, tenha focado no grupo que está enfrentando o novo desafio, trabalhar remotamente. E assim, tenha deixado de lado o grupo que estava no presencial.

Nesse sentido, destaca-se que uma forma de realizar uma comunicação imediata e inclusiva para o público interno foi pelo *WhatsApp*. O aplicativo de conversasmostrou-se uma ferramenta para compartilhar informações com agilidade, alcance e assertividade das informações. A ferramenta foi eleita a preferida entre os colaboradores na pesquisa da Ideafix (2020), sendo a mais escolhida em 38,7% dos casos. Eliane Uchoa, responsável pela Comunicação Interna da empresa Cargill, afirma:

> Antes as pessoas pediam uma versão para WhatsApp das informações para compartilhar com as suas equipes e a gente dizia que aquele não era um canal formal e pedíamos que eles utilizassem os canais oficiais da empresa. Hoje a gente está mandando as informações para o grupo de líderes e eles cascateiam pelo WhatsApp, e isso está funcionando que é um espetáculo. Às vezes 5 minutos depois que eu disparei já tem gente agradecendo e comentando aquela informação.

Assim como abordado no referencial teórico do presente artigo, as lideranças foram fundamentais para as organizações no período remoto. Os colaboradores afirmam que os líderes têm cumprido seu papel e 75,1% dos entrevistados dizem que eles não só têm comunicado de maneira efetiva, como têm oferecido as informações necessárias relacionadas à pandemia. Diferentes organizações relataram o mesmo. Na *Wareline*, as lideranças fortaleceram a confiança dos colaboradores, pois os líderes estavam preocupados e atentos com as necessidades de seus colegas, e se mantiveram próximos. Os colaboradores relataram autonomia para conduzir seus trabalhos.

De forma geral, Weber (2020) afirmou que as principais ferramentas de comunicação interna utilizadas foram: podcasts, aplicativos, lives, *happy Hour* virtual, criação de infográficos e vídeos sobre a COVID-19; redes sociais corporativas; assistência psicológica, *storytellin*g e ações com colaboradores embaixadores.

A comunicação interna, além de utilizar as ferramentas digitais como principal meio de contato entre os líderes e colaboradores, também representa a postura da organização, pode transmitir empatia, transparência e agilidade. Aprendemos que durante a pandemia as pessoas foram sobrecarregadas de informações, por isso a organização precisa repassar conteúdos de forma prática e objetiva. Utilizando-se de podcasts, cards de conteúdo e e-mails curtos que falem abertamente sobre o que está acontecendo no momento (pandemia, vírus, crise) e também sobre o *home office*, produtividade, dicas de lazer em casa, além de cursos e palestras, para aprimoramento. A comunicação interna, deve manter-se ativa e próxima, humanizando os relacionamentos dentro da organização e unindo todos os colaboradores (PINHEIRO; REIS, 2020).

3.2) *Dados Da Pesquisa Empírica*

O presente tópico apresenta a análise dos resultados obtidos a partir da Pesquisa *On-line*. Procurou-se desvendar como a comunicação interna se desenvolveu a partir da implementação do trabalho remoto em decorrência da pandemia da COVID-19, em 2020. A exposição dos resultados, seguirá a divisão do questionário, organizado em 4 sessões: Identificação; *Home Office*; Estratégias de Comunicação; Encerramento.

Nossas respondentes são predominantemente do gênero feminino, com 75,8%, e 24,2% docmasculino. Em relação à formação acadêmica, Relações Públicas teve o maior índice de respostas com 39,3%, seguido de Jornalismo com 22% e Publicidade e Propaganda, 15,4%. Além destas, também foram mencionadas formações como: administração (5,5%); marketing (5,5%); comunicação social (5,5%); comunicação institucional, comunicação organizacional, produção em mídia audiovisual, pedagogia empresarial e recursos humanos e comunicação institucional, todas com 1,1%. Totalizando, foram identificadas 12 formações distintas.

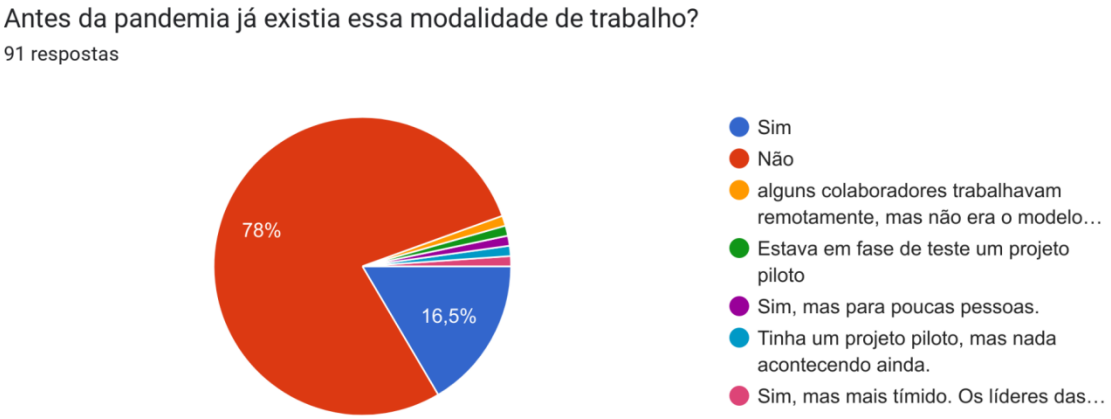
[13] Disponível em: https://ideafix.com.br/comunicacao-interna-na-pandemia/. Acesso em: 21 de jul. de 2022.

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Sobre os setores de atuação profissional as nomenclaturas variaram, foram obtidas 16 respostas diferentes. Liderando com 63,7%, o setor de Comunicação Interna, seguido de Recursos Humanos, 13,2%, e Marketing com 9,9%.

Na segunda sessão, sobre o *home office,* 91,2% dos profissionais afirmaram que a organização em que atuavam implementou o *home office*, especificamente durante a pandemia, em 2020. Enquanto 78% responderam que suas empresas não adotavam o trabalho remoto até então, enquanto 16,5% afirmou que sim. Foi perceptível, através das respostas, que nas organizações que já utilizavam o *home office* antes da pandemia, esse modelo de trabalho não era uma opção para todos os colaboradores, apenas para exceções e existiam projetos pilotos, em fase de testes.

Gráfico 1: Home Office Antes Da Pandemia



Fonte: Elaborado Pela Autora (2022)

Na sequência, investigou-se a percepção dos colaboradores a respeito das mudanças na Cultura Organizacional com o *home office*. Essa foi uma questão aberta em que a totalidade de nossa amostra registrou resposta. Dentre as manifestações, alguns pontos foram destaque: por exemplo, o fato das pessoas ficarem mais "imediatistas" em relação a respostas e prazos, prezando também pela objetividade nas reuniões. Comentaram sobre a aceleração da cultura digital, assim como a digitalização de processos e o avanço tecnológico dentro das organizações. Uma resposta interessante que aborda esse tema ilustra a percepção do cenário.

> Acredito que houve uma aceleração da cultura digital. Chamadas via Zoom ou Teams definitivamente não eram uma realidade na empresa, o que passou a ser obrigatório com o *home office*. A digitalização de muitos processos ocorreu, como assinaturas de contratos e admissões, que antes nem estavam sendo vislumbrados. Acredito que isso contribui com a mudança do próprio modelo de negócio, que já tinha essa orientação, mas que não impactava as áreas de backoffice. (5[14], 2022).

Nesse sentido, imediatismo foi também mencionado de forma negativa: um senso de urgência e necessidade de reuniões constantes, um esforço de alguns para se mostrarem presentes, comprovando que estavam de fato trabalhando. Esse tipo de relato se referia frequentemente ao perfil de funcionários de mais idade e aos gestores.

Conforme Arnaldo Nogueira (2012), de fato, o *home office* traz consigo uma exigência quanto à velocidade na comunicação. Mas, segundo Fonseca (2020), a autonomia e liberdade são características fundamentais para esse formato, e a tentativa de "controle" dos colaboradores é frequentemente ineficaz (LEE, 2014).

Outro aspecto citado, foi a compreensão sobre a vulnerabilidade humana e a consciência renovada de que os colaboradores têm questões pessoais, além do trabalho.

> Por aqui, vejo que o foco nas pessoas aumentou. Nos primeiros meses de pandemia, a empatia foi uma palavra muito forte para tocar todas as ações, inclusive até a avaliação de desempenho foi repensado para o momento que vivíamos. (48[15], 2022).
>
> Percebi que a empresa ficou mais flexível e compreensiva aos nossos problemas pessoais, ouvi muito que ficamos mais humanos nesse período. (69[16], 2022).

[14] Resposta concedida à autora desta monografia no dia 22 de junho.

[15] Resposta concedida à autora desta monografia no dia 30 de junho.

[16] Resposta concedida à autora desta monografia no dia 07 de julho.

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Como já vimos, Pinheiro e Reis (2020) afirmavam que a empatia deveria ser trabalhada nas organizações durante a pandemia, pois os colaboradores estavam se adaptando a uma série de questões. Nogueira (2012) também recomendava que as organizações que tinham funcionários em *home office*, tivessem uma atenção especial às questões pessoais e familiares. E afirmava ainda que os gestores deveriam demonstrar humanidade, tratando os colaboradores com empatia e estima.

Quanto à liderança:

> Na minha empresa senti um acolhimento muito grande por parte da liderança, um carinho especial e uma união para passarmos por esse momento difícil. (23[17], 2022).

Conforme Popovicz (2021) o papel das lideranças no *home office* está diretamente relacionado com comunicar, engajar e construir confiança e relacionamento entre o time. Esse depoimento exemplifica os ganhos com sentimentos positivos resultantes do posicionamento certeiro de líderes nas organizações. A palavra confiança foi mencionada outras vezes:

> Mais liberdade em horários, flexibilidade e demonstraram muito mais confiança no time. (63[18], 2022).
>
> Uma gestão à vista mais clara - a alta liderança (diretoria) passou a se comunicar mais e com todos os colaboradores. Também foi um momento para reforçar um dos nossos valores, que é Confiança. (40[19], 2022).

Como vimos, a área de Comunicação Interna foi bastante lembrada e valorizada nesse contexto pandêmico, tanto pelos colaboradores quanto pela alta gestão.

> As pessoas passaram a valorizar mais a comunicação interna e liderança, pois sabiam que desses canais as informações eram seguras e corretas. Com isso, houve um aumento do engajamento dos colaboradores. (50[20], 2022).

O depoimento acima reforça os resultados obtidos na pesquisa da Edelman[21] (2020) de que durante a pandemia as organizações se tornaram fonte de informações seguras e contavam com a confiança dos colaboradores. Por outro lado, alguns relatos foram bastante críticos à Cultura Organizacional, que já existia antes do início da pandemia e que trouxe consequências agravadas para a organização no *home office*:

> Na empresa em que trabalhava, a pandemia mostrou diversas fraquezas da Cultura Organizacional, o que pesou muito o ambiente de trabalho, tais como: a falta de transparência nas informações, falta de amparo aos colaboradores, o despreparo para orientação no novo modelo de trabalho. Infelizmente, a Comunicação Interna não resolve tudo e as mudanças desse período estão sendo sentidas até hoje como um turnover[22] altíssimo de funcionários. (41[23], 2022).

Por fim, muitos comentaram sobre as transformações que a pandemia e o *home office* trouxeram para a organização, para os gestores, os colaboradores e o modo de trabalhar, e o pós pandemia, com a normalização.

> Após o período crítico, a sensação dos colaboradores era oposta, eles aprenderam a trabalhar nesse modelo e abraçaram as suas vantagens, tendo dificuldade em retornar ao presencial. (46[24], 2022).
>
> A mudança foi o *mindset*[25] da maioria dos líderes e alta gestão que se opunham ao *home office* e hoje já aceitam e reconhecem que o formato traz resultados similares ou até mais produtivos do que o modelo convencional (presencial). (76[26], 2022).
>
> A empresa percebeu que o *home office*funciona, mês após o COVID, manteremos 2 dias em casa. (39[27], 2022).

Podemos perceber que além dos pontos positivos como a humanização, a conscientização da importância dos colaboradores, da relevância da comunicação interna e de valores como empatia e confiança nesse momento, também surgiram problemáticas. Nas respostas obtivemos relatos de empresas que não se adaptaram e voltaram para o presencial assim que possível. E outras, segundo os respondentes da pesquisa, sofreram verdadeiras transformações positivas.

O que a comunicação fez para motivar os colaboradores em um contexto de inseguranças, incertezas e por vezes, desmotivação? Entre os relatos percebemos frequentemente a elaboração de materiais e campanhas de boas práticas para o trabalho no *home office*. Instruções sobre o horário de expediente, a hora de "parar", dicas sobre: o espaço, alongamentos,

[17] Resposta concedida à autora desta monografia no dia 28 de junho.
[18] Resposta concedida à autora desta monografia no dia 06 de julho.
[19] Resposta concedida à autora desta monografia no dia 29 de junho.
[20] Resposta concedida à autora desta monografia no dia 01 de julho.
[21] Disponível em: https://www.edelman.com.br/estudos/edelman-trust-barometer-2020. Acesso em: 20 de jul. de 2022.
[22] Turnover ou rotatividade de pessoal é o termo para o fluxo de entradas e saídas de colaboradores em uma organização.
[23] Resposta concedida à autora desta monografia no dia 29 de junho.
[24] Resposta concedida à autora desta monografia no dia 29 de junho.
[25] Mentalidade. Se refere a uma predisposição psicológica para determinados pensamentos e padrões de comportamento.
[26] Resposta concedida à autora desta monografia no dia 08 de julho.
[27] Resposta concedida à autora desta monografia no dia 29 de junho.

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música ambiente e principalmente, ergonomia[28], que diz respeito à saúde do profissional.

Nessa questão os profissionais também citaram que a comunicação interna trabalhou com recomendações e apelos para que os colaboradores seguissem as recomendações de saúde e cuidados durante a pandemia, sobre o COVID-19 e sobre a vacinação. Foi mencionado com ênfase o tema da saúde do colaborador. A comunicação interna produziu: webinars, conteúdos e programas internos sobre saúde mental, bem-estar e qualidade de vida. As organizações ofereceram: assistência social, psicológica e terapia para os trabalhadores e, em algumas organizações, também para suas famílias. Foram disponibilizados cursos sobre motivação, bem-estar e aulas de meditação.

> Fizemos um programa chamado Lidando com a Pandemia, ele tinha cinco braços: apoio psicológico: grupos de apoio conduzidos por um psicólogo contratado pela empresa e palestras sobre problemas psicológicos, palestras externas: com temas relevantes para os momentos, palestras internas: para aproveitarmos o momento e sabermos mais sobre a empresa, responsabilidade social: com foco em ajudar a comunidade e de saúde e bem-estar: com foco em palestras com médicos e ações de ergonomia. (34[29], 2022).
>
> Uma das iniciativas foi abrir um canal de acolhimento, com os profissionais psicólogos do RH. Campanhas motivacionais também foram implementadas como: programa premiado de novas ideias, bonificação e homenagem aos profissionais de melhor desempenho e metas (área de vendas e sac), lives descontraídas sobre pluralidade e saúde e bem estar e oficinas de produtividade, organização HO, felicidade, criatividade entre outras. (85[30], 2022).

Esses conteúdos voltados para a saúde física e mental foram reflexos de uma situação crítica de saúde mundial, afinal uma pandemia é uma crise sanitária. A preocupação com o bem-estar dos entes queridos e familiares era tema frequente que ocupava a mente dos colaboradores, assim como as próprias questões pessoais com os desafios que o *home office* trouxe, e que estavam afetando a saúde mental (ROLIN; OLIVEIRA, 2020).

Especificamente sobre a postura da comunicação interna sobre esse tema, foi relatado um esforço para demonstrar que a organização "estava com o colaborador", buscaram fortalecer os laços e que "juntos superariam esse momento". Foram feitas campanhas de endomarketing, com comunicação próxima e constante. Vários profissionais citaram a transparência, responsabilidade e humanização, como valores para a comunicação interna. Também relataram pesquisas de clima e preocupações com a cultura organizacional.

> Nosso lema foi "longe, mas juntos", então a comunicação interna trabalhou muito para estar presente, divulgando o que acontecia, trazendo ações de entretenimento, engajamento e principalmente de saúde. (43[31], 2022).
>
> Falamos muito sobre saúde mental e concentração, junto com uma comunicação transparente e recorrente sobre a saúde financeira da nossa empresa (dentro do que podíamos falar). (32[32], 2022).

Foi registrado um aumento do nível de informação transmitida para os colaboradores, houve uma preocupação para mantê-los bem informados. Revisões e adaptações dos canais de comunicação, bem como o tom e linguagem utilizada. Foram ampliados os canais de "escuta", referiam-se aqui aos locais por onde se informaram sobre o colaborador.

Segundo os profissionais, a comunicação incentivou a presença constante dos líderes com suas equipes, assim como o clima de colaboração e união.

> Focamos em entender o que eram os principais pontos de dor. O primeiro deles que era comunicação por whatsapp foi alinhar com a diretoria o uso de uma única ferramenta de comunicação corporativa. Fizemos um grande trabalho de comunicação para migrar oficialmente todo o time para o teams, isso colaborou muito para a melhor organização do time. O excesso de reuniões online também foi um problema, e instituímos uma tarde self friday, a tarde de sexta livre para que o time pudesse focar em estudo e saúde mental. Nesse dia não há reuniões. (88[33], 2022).

Foi possível perceber que os profissionais de comunicação interna trabalhavam mais nas "dores" - e aqui entram as adversidades e as necessidades dos colaboradores - como um respondente mencionou, do que na próxima motivação em si. Eles focaram em identificar quais eram as maiores preocupações do momento: as questões de saúde, saúde mental, a adaptação no *home office* e a própria adaptação da comunicação interna. Que precisou aprimorar os canais, pois se os colaboradores não se informassem, certamente prejudicaria toda a cadeia da organização. Gerando sentimentos negativos, como o estresse e desânimo. Atacando essas frentes, aliado às ações de

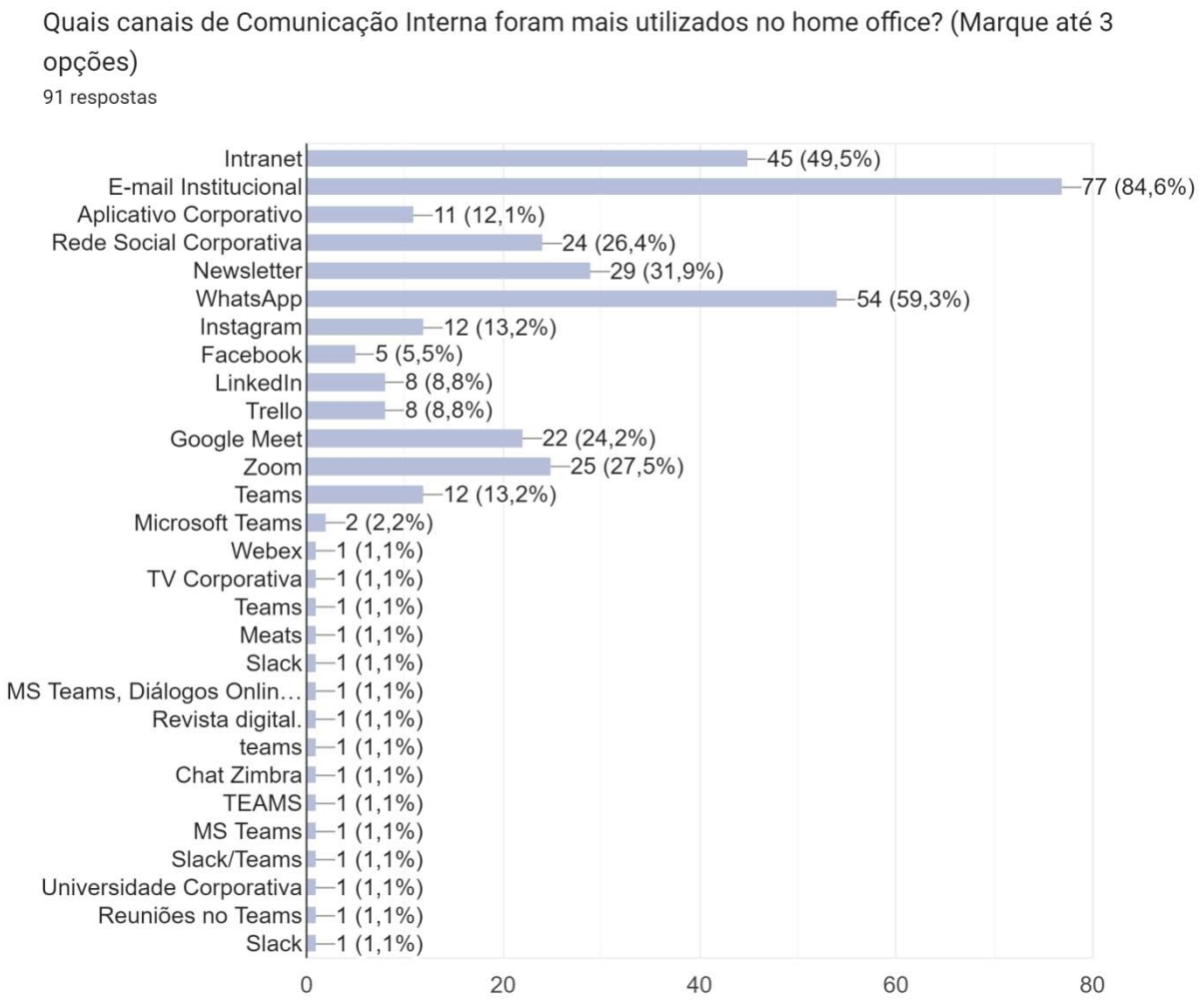
[28] Ergonomia é o conjunto de regras e procedimentos que visam os cuidados com a saúde do profissional, dentro e fora do seu ambiente de trabalho.
[29] Resposta concedida à autora desta monografia no dia 28 de junho.
[30] Resposta concedida à autora desta monografia no dia 11 de julho.
[31] Resposta concedida à autora desta monografia no dia 28 de junho.
[32] concedida à autora desta monografia no dia 28 de junho.
[33] Resposta concedida à autora desta monografia no dia 11 de julho.

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reconhecimento e integração de equipes, a motivação viria como resultado.

Quanto às estratégias, inicialmente buscamos identificar os canais de comunicação interna mais utilizados durante o *home office*, os profissionais poderiam escolher até 3 opções, dentre as sugeridas no questionário ou na opção "Outro". O e-mail institucional se destacou, com 84,6% das respostas. Após o WhatsApp com 59,3% e a Intranet com 49,5%.

Gráfico 2: Canais De Comunicação



Fonte: Elaborado Pela Autora (2022)

Além dos canais identificados acima, também observamos menções quanto ao seu uso correto, adquirindo assim o caráter estratégico. Canais de comunicação simples e acessíveis para todos, foram imprescindíveis. Com destaque para o WhatsApp, citado diversas vezes, assim como a Intranet, o e-mail e a rede social corporativa. Esses canais tinham o objetivo de disseminar informações com rapidez e inclusão, para que todos os colaboradores ficassem inteirados.

> Comunicações diárias, reuniões frequentes, capacitações de tecnologias para *home office*, e momentos de relaxamento, como fisioterapia, meditação e atividades culturais. (24[34], 2022).
>
> Maior cuidado com o fluxo de informação para não sobrecarregar mas ao mesmo tempo prezar pela transparência e diálogo. Liderança ainda mais próxima e devendo cumprir seu papel enquanto agente de comunicação. Momentos de integração e celebração online. (52[35], 2022).
>
> A estratégia principal ficou em menos canais, centralizando mais as informações, abrindo para

[34] Resposta concedida à autora desta monografia no dia 28 de junho.
[35] Resposta concedida à autora desta monografia no dia 03 de julho.

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comunicação de duas vias e manter a transparência durante todo o período. (28[36], 2022).

Colaborador ainda mais em foco e muita escuta ativa, como por meio da criação de um comitê de comunicação formado por colaboradores de todas as gerências. (43[37], 2022).

Fazer uma revisita aos canais internos, para melhorar a efetividade, e adaptações para o digital, foi muito mencionado como estratégico durante a pandemia. Muitos profissionais relataram mudanças que vieram para ficar em relação aos canais de comunicação, foram lançadas redes sociais corporativas, intranet e aplicativos para os colaboradores. Muitas mudanças também na forma de produzir conteúdo e fazer comunicados, com ênfase na utilização dos vídeos. O audiovisual passou a ser muito mais valorizado.

O nosso principal foco nesse momento foi adequar os canais de comunicação as novas modalidades de trabalho. Com isso buscamos criar novas editorias de conteúdo para os canais e investimos em atualizações para a intranet, divulgação da revista interna de maneira física e digital, entre outras. (44[38], 2022).

Comunicar mais rápido e explorar novos formatos. Muitos vídeos foram feito no lugar de escrever um comunicado. Chamávamos os líderes ou não pra gravar um vídeo contando o comunicado. (61[39], 2022).

E um canal que surgiu com a pandemia foi o #sextou, um e-mail somente com notícias boas, com interações. E se manteve até hoje, pois fez sucesso. (53[40], 2022).

Foram inúmeras atividades desenvolvidas de CI dentro do EB, utilizando como base do nosso EVP e EE, sendo algumas: Programa de Embaixadores, programa de indicação de novos talentos, bate-papo com o presidente, iniciativas de datas comemorativas como a festa junina *on-line*, semana geek, entre outras. (81[41], 2022).

Na responsabilidade enquanto Comunicação Interna, trouxemos ainda mais a humanização para as telas. Era uma tendência que já estávamos seguindo antes e com a pandemia fortalecemos. 100% das nossas comunicações de campanhas e datas comemorativas eram transmitidas pelos próprios colaboradores: vídeos caseiros, vídeos com a família, mensagens positivas. Durante esse período, três grandes ações tiveram essa entrega focada em motivação: o App de comunicação para colaboradores, a campanha "Vamos falar de coisa boa" e o lançamento do podcast. (41[42], 2022).

Ainda sobre a pandemia, foram mencionados como estratégicos comunicados diários com atualizações sobre a COVID-19, mantendo os colaboradores informados da evolução da pandemia e forma de proteção. Em síntese, os profissionais afirmaram que a comunicação interna para atingir todos os colaboradores deve ter uma estratégia clara, uma boa arquitetura de canais oficiais, rituais bem estabelecidos e agilidade. As mensagens precisam ser reproduzidas *on-line* e *off-line* de forma satisfatória. Os canais, precisam ter adaptações, levando em conta o que funciona melhor para os respectivos públicos e serem eficientes. Alguns canais foram citados como: Whatsapp, e-mail, MS Teams, Intranet e TV corporativa.

Mesmo ainda não tendo aparecido menção de lideranças em nenhuma questão, fator que poderia influenciar de alguma forma, em todas as respostas os líderes aparecem nos depoimentos dos profissionais como estratégicos para a comunicação interna no *home office.*

Sempre considerar mais de um canal de comunicação e o principal é contar com uma liderança que esteja engajada na missão de manter os times bem inteirados e integrados. (28[43], 2022).

Investimos principalmente com a liderança para reforço das informações. (44[44], 2022).

Na minha visão, a liderança é o ponto chave para o sucesso da Comunicação em qualquer situação. (26[45], 2022).

Além de utilizarem canais de fácil acesso, os profissionais mencionaram uma diferenciação adaptada para os dois públicos internos. Aquele que estava em casa e aquele que permaneceu no presencial nas organizações. É recomendado para este caso a criação de personas[46], para analisar de forma mais complexas o que funciona melhor para cada tipo de público, esse método foi citado por alguns profissionais também. Para o público em *home office,* os meios digitais foram mais recomendados. E para o público presencial, foram citadas ferramentas como o rádio interno, TVs corporativas e murais. Aqui podemos perceber a variedade que existem de canais em muitas organizações, e a necessidade de adequá-los conforme os públicos, e as mudanças organizacionais.

A próxima questão da sessão, dizia respeito à cultura organizacional. A pergunta era: como a

[36] Resposta concedida à autora desta monografia no dia 28 de junho.
[37] Resposta concedida à autora desta monografia no dia 29 de junho.
[38] Resposta concedida à autora desta monografia no dia 29 de junho.
[39] Resposta concedida à autora desta monografia no dia 05 de julho.
[40] concedida à autora desta monografia no dia 03 de junho.
[41] Resposta concedida à autora desta monografia no dia 11 de julho.
[42] Resposta concedida à autora desta monografia no dia 29 de junho.
[43] Resposta concedida à autora desta monografia no dia 28 de junho.
[44] Resposta concedida à autora desta monografia no dia 29 de junho.
[45] Resposta concedida à autora desta monografia no dia 28 de junho.
[46] Personas são personagens fictícios criados para representar os tipos de públicos de uma organização. É um método de segmentação muito utilizado no marketing e na comunicação.

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comunicação interna pôde contribuir para mantê-la forte e alinhada no *home office*? Os profissionais afirmaram que para manter ativa a cultura, através da comunicação interna, era imprescindível manter um planejamento e cronologia de todos os processos, para alinhar as ações de comunicação junto com o RH e os diretores, e permitir a contribuição dos colaboradores. A cultura organizacional precisa da participação de todos os membros da organização para ser forte e alinhada.

> Levar essa cultura para casa das pessoas, mesmo que virtualmente. Pensar em ações que possam migrar para o remoto. E a Comunicação Interna é muito mais que essencial nesse ponto. Assim como a liderança e BPs (parecidos de RH) tem um papel importante nisso! Precisamos manter os rituais vivos, além de manter os líderes preparados e engajados, para manter a cultura viva com seus times. (48[47], 2022).

> A empresa possui uma cultura fortemente familiar, então buscamos manter esse jeito de ser. Investimos nesses encontros, concursos culturais e eventos que normalmente aconteciam de forma presencial, trabalhamos de forma a gerar um experiência na casa das pessoas. (44[48], 2022).

Foi mencionado sobre o fortalecimento dos canais de comunicação existentes, identificar oportunidades e realizar ações assertivas que venham ao encontro da cultura da organização. Alguns profissionais afirmaram que o *home office* trouxe mudanças positivas para a cultura organizacional. E que a comunicação interna teve papel fundamental nesse momento, para manter todos unidos.

> Por incrível que parece, o *home office* fortaleceu ainda mais a cultura organizacional. Os colaboradores perceberam o quanto a empresa "cuida" para que todos estejam bem, com saúde, felizes, trabalhando na segurança de suas casas, em qualquer lugar do Brasil. O *home office* acabou sendo percebido como um benefício, um cuidado, um carinho a mais da empresa para com os colaboradores. (86[49], 2022).

> Tenho convicção de que a comunicação interna é fundamental em grandes corporações em todos os momentos. É ela que mantém o time informado e engajado na missão da companhia e, em tempos de crise, ela é quase um elo entre todos os funcionários e a cia. (28[50], 2022).

Entretanto, alguns acreditam que a cultura foi prejudicada no *home office*. Compreender a construção da cultura a partir do convívio das pessoas, sempre foi um pensamento voltado para o presencial, pois era o que conhecíamos como "normal". Sendo assim, é compreensível que muitas organizações, profissionais de comunicação e colaboradores enfrentaram um estranhamento e acreditavam que o modelo de trabalho presencial era o mais propício para o fortalecimento da cultura organizacional.

Outro ponto citado foi a aproximação da comunicação interna com os líderes e RH. Perceberam um aumento na confiança e autonomia dos colaboradores, e evolução na fluidez e alinhamento da comunicação interna. Preocupação e união das equipes para ajudar todos, quem estava no *home office* e também no presencial. Os profissionais perceberam a essencialidade da CI para manter a operação em meio a pandemia, assim como o resto da organização.

> A comunicação interna foi revelada como parte da estratégia do negócio assim como qualquer outra área importante das organizações. Manter o público bem informado e com uma comunicação de qualidade foi fundamental para que os protocolos de segurança, novos direcionamentos e estratégias tivessem sucesso. O resultado disso, são colaboradores menos preocupados com o futuro da empresa, mais engajados e produtivos. (66[51], 2022).

Alguns termos que se destacaram foram: colaboradores, pessoas, comunicação, transparência, confiança, ouvir, canais e confiança, entre outros. Essas palavras também aparecem com frequência durante este estudo e nas respostas anteriores.

Como aprendizado para a comunicação interna, foi citado que é preciso ouvir a todos, uma via de mão dupla. A comunicação precisa ser cuidadosa e transparente em qualquer situação. E a confiança e o respeito com o colaborador é decisivo no *home office*.

> Falar a verdade, ser transparente, ser positivo. A CI ganhou um papel muito maior do que só transmitir comunicados, temos uma papel importante na organização que impacta diretamente nas entregas das áreas. O *home office*mostrou que precisamos adequar a nossa linguagem para que as pessoas realmente absorvam nossas mensagens. (41[52], 2022).

> As pessoas não precisam de controle, mas de confiança, respeito e boas condições de trabalho. Há um claro entendimento daquilo que não faz mais sentido na vida das pessoas e elas estão saindo ou ficando nas empresas em função desse entendimento. *Home offic*e acordou as pessoas para viver mais e se respeitar mais. (34[53], 2022).

Para a comunicação interna, o foco no colaborador, ou melhor: nas pessoas. A palavra

[47] Resposta concedida à autora desta monografia no dia 30 de junho.
[48] Resposta concedida à autora desta monografia no dia 29 de junho.
[49] Resposta concedida à autora desta monografia no dia 11 de julho.
[50] Resposta concedida à autora desta monografia no dia 28 de junho.
[51] Resposta concedida à autora desta monografia no dia 06 de julho.
[52] Resposta concedida à autora desta monografia no dia 29 de junho.
[53] Resposta concedida à autora desta monografia no dia 28 de junho.

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"pessoas" teve um destaque interessante na nuvem de palavras. O que vai de encontro com os relatos sobre a pandemia ter deixado as organizações mais humanizadas.

II. Considerações Finais

A pandemia da COVID-19 em 2020 trouxe muitas reflexões para a área da comunicação e das Relações Públicas. Houve uma valorização da comunicação dentro das organizações e uma aceleração digital, os gestores passaram a utilizar mais os canais de comunicação interna. A cultura organizacional foi colocada à prova e pôde ser reavaliada. Novos valores surgiram com o modelo *home office,* em especial a confiança, a colaboração, a empatia, a simplificação e a resolução.

Com a Pesquisa Bibliográfica, realizou-se um levantamento de terminologias e conceitos pertinentes para este estudo. Também pesquisou-se o que já existia publicado sobre estratégias de comunicação interna adotadas durante a pandemia da COVID-19, com destaque para os artigos científicos e as matérias *on-line*. Já com a Pesquisa *On-line*, realizou-se um comparativo e uma análise através das informações fornecidas por 91 profissionais de comunicação interna que atuaram no *home office*, durante a pandemia.

Com os relatos, confirmaram-se vários pontos que já haviam sido sugeridos nas pesquisas e *e-books* de 2020, como: comunicar com assertividade é uma questão de sobrevivência, em especial em momentos de instabilidade e mudanças organizacionais, como foi com a implementação do *home office*. Os colaboradores estão atentos a postura da organização, é preciso ser ágil e informar o público interno o que está acontecendo, com transparência. A comunicação interna deve ser ativa e próxima para que os colaboradores sintam-se acolhidos e sabendo que estão todos juntos, unidos por um propósito. Os profissionais de comunicação devem avaliar quais os melhores canais de comunicação para cada público, dentro da organização, equilibrando os comunicados com quantidade e linguagem adequada. Quando bem informados as pessoas tendem a se sentir pertencentes e motivadas.

Em relação às lideranças, cabe à organização apoiar o desenvolvimento e participação dos líderes. De forma constante, instrumentalizando-os, apoiando e avaliando. Muitas estratégias de comunicação interna são potencializadas com o auxílio das lideranças, como ações mais operacionais. Por exemplo, incentivando os colaboradores a acessarem os canais de comunicação. Essa parceria entre comunicação e lideranças pode contribuir muito para todos os membros da organização.

Compreende-se que as principais estratégias de comunicação interna utilizadas no *home office*, consistem em: informar o público, de forma inclusiva, sobre o que está acontecendo nas organização com transparência e quais serão as próximas etapas. Como instrumento, os cronogramas informativos e as reuniões *on-lines,* que também foram muito utilizadas durante a pandemia, para alinhar demandas e integrar os colaboradores.

Foi imprescindível identificar canais de comunicação, de forma a facilitar o acesso e a assimilação das informações. O canal de destaque foi o WhatsApp, que se mostrou uma ferramenta para compartilhar informações com agilidade, alcance e assertividade. No entanto, fica aqui uma ressalva, não foi mencionado pelos profissionais de comunicação nenhuma problemática ligada ao uso do WhatsApp, no entanto, sabe-se que a utilização desta ferramenta de uso tão pessoal e particular, não traz apenas aspectos positivos. Existe uma linha tênue entre integração e invasão de espaço, de otimização de tempo e privacidade dos colaboradores. Existem limites que precisam ser respeitados. Desde o surgimento do aplicativo essas questões vêm sendo observadas e discutidas em diferentes âmbitos. Durante a pandemia e o *home office*, a noção de tempo e espaço se misturaram, não se pode esquecer que incluir novas tecnologias de forma não planejada, pode trazer mais prejuízos do que benéfico para a comunicação e para todos os membros da organização.

Na pesquisa com os profissionais, o e-mail institucional apareceu como ferramenta mais utilizada, seguido do WhatsApp. Outros canais identificados como estratégicos durante a pandemia, foram: podcasts, aplicativos, lives, *happy Hour* virtual e redes sociais corporativas.

Logo no início da pandemia e, consequentemente, do trabalho em *home office,* foi especialmente mencionado o tema da saúde do colaborador. A comunicação interna produziu: webinars, conteúdos e programas internos sobre saúde mental, bem-estar, qualidade de vida e ergonomia. E com o intuito de motivar os colaboradores, a comunicação utilizou-se de premiações internas, ações de reconhecimento e atividades de grupo, para promover o engajamento e interação entre os colaboradores, como: workshops e *happy hours*.

A pandemia, trouxe uma compreensão do que realmente é importante: as pessoas. Nas organizações isso também aconteceu, houve uma conscientização de que as pessoas são mais do que funcionários, possuem questões pessoais e familiares. Uma "tendência" do mundo corporativo é o modelo de negócio *People First*[54], o conceito exprime a ideia de que as pessoas que trabalham em uma organização devem ser colocadas em primeiro lugar. Essa é uma ótima visão para uma cultura organizacional. Os

[54] People first, em tradução livre, pessoas em primeiro.

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profissionais de comunicação e Relações Públicas podem contribuir muito para consolidar uma filosofia de trabalho assim, através da comunicação inclusiva e aberta ao diálogo, e das relações de trabalho mais humanizadas, empáticas e respeitosas.

A partir do cenário delineado, percebe-se que alguns pontos ainda precisam de maior investigação. O questionário não levantou informações a respeito do porte das empresas em que os profissionais atuavam. No entanto, a partir de algumas respostas foi perceptível que em alguns casos os profissionais estavam vinculados a grandes empresas e em outras situações a empresas de pequeno porte. Outra informação não levantada pelo questionário, refere-se às condições de trabalho no modelo remoto, as organizações subsidiaram tais condições, oferecendo computadores, auxílio financeiro com a internet ou mesmo mobiliário adequado?

Refletindo sobre os aprendizados com a comunicação interna, os profissionais respondentes não mencionaram de forma clara aspectos relativos à avaliação dos resultados em comunicação. Os poucos indícios levantados mostram-se rasos e informais, e assim, o assunto fica como sugestão de investigação para pesquisas futuras.

Por fim, através desta pesquisa foi possível observar de forma crítica a maneira de pensar dos gestores de comunicação interna. Ficou claro que a maioria desses gestores acredita na comunicação sob uma perspectiva meramente informacional. Sabemos que a comunicação é muito mais que a mera transmissão de informação, deve ser uma construção de relacionamentos e diálogos dentro das organizações. É problemático observar quando, por vezes, os canais de comunicação foram confundidos com estratégias, já que estratégias de comunicação não se baseiam exclusivamente no canal em si, mas em uma série de aspectos e decisões pertinentes para o sucesso do processo de comunicação.

Outro ponto interessante refere-se ao fato de que alguns gestores afirmaram que nada mudou após a pandemia. Essa afirmação acaba por ser lógica na perspectiva deles, já que acreditam que comunicar é apenas informar, então contanto que continuassem enviando mensagens, realmente nada teria mudado. Todavia, pensamos que é muito difícil passar por um período de pandemia mundial e nada mudar. Nesse sentido, também fica como sugestão para a continuação deste estudo que futuras pesquisas dediquem-se a compreender as percepções dos funcionários. Após termos entrevistado os gestores de comunicação, seria interessante ouvir o lado dos colaboradores para então confrontá-los, a fim de ter um retrato mais real da gestão da comunicação interna durante o trabalho remoto em 2020.

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The Effect of Strategic Management Practices on Customer Satisfaction and Loyalty in Selected Hotels in Kumasi

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Abstract- Strategic management helps in making decisions about future opportunities and threats faced by the small and medium-sized enterprises. The main purpose of this study was to assess the effect of strategic management practices on the satisfaction and loyalty of customers of Hotels in Kumasi. Three objectives and accompanying research questions defined the scope of the study. The study adopted primary data which was solicited from two hundred respondents who were purposively sampled from selected hotels in Kumasi with a structured questionnaire on a five-point Likert Scale. Data collected were analyzed quantitatively using both descriptive and inferential statistics with SPSS version 21. Ordinary Least Squared (OLS) regression was adopted for the regression analysis. The study found out a positive effect on customer satisfaction hotels in Kumasi. Strategic Management Practices (SMP) suffused a coefficient of 0.046 in the regression model with a p-value of 0.0014 at 5% level of significance. Also, the study established a positive and significant relationship strategic management practices and customers loyalty of Hotels in Kumasi.

Keywords: *strategic management, customer satisfaction, loyalty.*

GJMBR-A Classification: *JEL Code: M00*



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The Effect of Strategic Management Practices on Customer Satisfaction and Loyalty in Selected Hotels in Kumasi

Charles Akomea Bonsu [α], Eric Edwin Owusu [σ], Adwoa Benewaa Brefo Manuh [ρ] & Emelda Antwi [ω]

Abstract- Strategic management helps in making decisions about future opportunities and threats faced by the small and medium-sized enterprises. The main purpose of this study was to assess the effect of strategic management practices on the satisfaction and loyalty of customers of Hotels in Kumasi. Three objectives and accompanying research questions defined the scope of the study. The study adopted primary data which was solicited from two hundred respondents who were purposively sampled from selected hotels in Kumasi with a structured questionnaire on a five-point Likert Scale. Data collected were analyzed quantitatively using both descriptive and inferential statistics with SPSS version 21. Ordinary Least Squared (OLS) regression was adopted for the regression analysis. The study found out a positive effect on customer satisfaction hotels in Kumasi. Strategic Management Practices (SMP) suffused a coefficient of 0.046 in the regression model with a p-value of 0.0014 at 5% level of significance. Also, the study established a positive and significant relationship strategic management practices and customers loyalty of Hotels in Kumasi. The study recommends that hotels develop an organizational culture that reflects their business model since organizational culture will dictate how things should be run in the company and how individuals should act towards one another and clients in fulfilling the vision of the organization.

Keywords: strategic management, customer satisfaction, loyalty.

I. Introduction

Strategic management is the process of formulation, implementation and the evaluation of strategic actions which will enable a business entity to achieve its objectives (Garg & Goyal, 2012). It is also a set of managerial decisions and actions which determine the long run performance of a corporation which includes strategy formulation, implementation and control of managerial decisions intended to help the company achieves its set targets.

Strategic management helps in making decisions about future opportunities and threats faced by the small and medium-sized enterprises (Rubio & Aragón, 2009). It stipulates the development of appropriate endeavors that are intended to serve as powerful motivators of individuals and enhances communication, coordination as well as participation in the firm. Sahoo and Yadav (2017) asserted that strategic management is basically about setting the underpinning aim of the company, selecting the most appropriate goals towards those aims and fulfilling them with time. Strategic management process encompasses the development of a strategic mission, setting of objectives, developing a strategy, situation analysis, and finally the actual strategy implementation and a continuous evaluation process to keep track of the performance (Bahr, Pier & Sakka, 2017). The process is both dynamic in nature and continuous where an alteration in a single component may result in a complete change of the whole strategy.

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II. Problem Statement

Strategic management increases the efficiency and effectiveness of firms by improving both current and future operations, it provides a framework for management's vision of the future. Strategic management and customer satisfaction cannot be separated especially in for-profit organizations. Meanwhile most firms especially the small and medium enterprises place less emphasis when it comes to making an effective strategy for improved performance (Dauda, Akingbade, & Akinlabi, 2010). The strategic planning process is used by management to establish objectives, set goals, and schedule activities for achieving those goals and includes a method for measuring progress.

Various studies have been carried out across the globe on the impact of strategic management practices and its impact on the organizational performance and success. For instance, Dauda et al. (2010) carried out a study on strategic management practice and corporate performance in Lagos Metropolis; Agwu (2018) conducted a study to analyze the impact of strategic management on the business performance and established that strategic management had a positive relationship with business performance. Gweh (2018) also conducted a study on the effect of strategic management on the growth of the firm but none of these studies has investigated the effects of strategic management practices on customer satisfaction and loyalty of hotels in Kumasi. This study is

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therefore motivated to bridge the gap by establishing the effects of strategic management practices on customer satisfaction and loyalty of hotels in Kumasi.

III. Objective of the Study

The main purpose of the study was to assess the effect of strategic management practices on the satisfaction and loyalty of customers of Hotels in the Kumasi.

In pursuance of the main objective, the following specific objectives were set for the study. They are as follows:

1. To assess the strategic management practices evident in Hotels in Kumasi.
2. To examine the effect of Strategic Management Practices (SMP) on customer satisfaction of Hotels in Kumasi.
3. To examine the effect of Strategic Management Practices (SMP) on customer loyalty of Hotels in Kumasi.

IV. Research Questions

This study was guided by the following research questions:

1. What are the strategic management practices evident in Hotels in Kumasi.
2. What is the effect of Strategic Management Practices (SMP) on customer satisfaction of Hotels in Kumasi?
3. What is the effect of Strategic Management Practices (SMP) on customer loyalty of Hotels in Kumasi

V. Literature Review

a) Strategic Management

All firms are involved in one form of strategy or the other but for the decision-making process to be proactive rather than reactive, it should be approached logically, systematically, and objectively (Branislav, 2014). Branislav (2014) further puts it as "art and science of formulating, implementing and evaluating cross-functional decisions that enable an organization to achieve its objectives". As detailed in Adeyemi et al. (2017), this process is an iterative, continuous one and involves important interactions and feedback among five key facets: goal setting, analysis, strategy formation, strategy implementation and strategy monitoring.

These activities, as argued in Koech and Were (2016), should be geared towards ensuring the achievement of the long- and short-term goals and objectives of the organizations concerned. Therefore, it is necessary for managers to first understand the strategic management practices that best suit ther firms and the way such practices affects their operations in a given industry; given that every organization, at any phase of its life-cycle, can be affected by some external environmental conditions and internal factors and as such finding ways to have competitive advantage is indispensable (Agwu, 2014).

b) Customer Loyalty

Many service organizations have developed customer loyalty programs as a part of relations development activities. Customer loyalty is a complicated concept. Oxford Dictionary defines loyalty as a state of true to allegiance. But the mere repeated purchase by customers has been mixed with the above-mentioned definition of loyalty. In service domain, loyalty has been defined in an extensive form as "observed behaviors" (Bloemer et al., 1999). Caruana (2002) argues that behavior is a full expression of loyalty to the brand and not just thoughts. However, behavior standards (such as repeated purchase) have been criticized, due to the lack of a conceptual basis of a dynamic process (Caruana, 2002). For example, the low frequency of repeated purchase of a special service may be resulted from different situation factors, such as non-availability or absence of a provider. According to this point of view, loyal behavior cannot offer a comprehensive conception of fundamental causes of loyalty.

c) Consumer Satisfaction

Consumers' satisfaction has been considered one of the most important constructs (Morgan et al., 1996; McQuitty et al., 2000), and one of the main goals in marketing (Erevelles & Leavitt, 1992). Satisfaction plays a crucial role in marketing because it is a predictor of purchase behavior (repurchase, purchase intentions, brand choice and switching behavior). However, (Oliver, 1997) offered a deeper definition of satisfaction, "the consumer's fulfillment response. It is a judgment that a product or service feature, or the product or service itself, provided (or is providing) a pleasurable level of consumption-related fulfillment, including levels of under- or over fulfillment".

Finally, Kotler (1997) defines satisfaction as "a person's feeling of pleasure or disappointed resulting from comparing a product's perceived performance (or outcome) in relation to his or her expectations". Consumer satisfaction research began in the marketing field in 1970s and it is currently based on the "disconfirmation of expectations paradigm" (Cadotte et al., 1987). This paradigm says that consumer brand evaluation involves comparing actual performance with certain standards.

VI. Methodology

a) Research Design

Cooper and Schindler (2014) asserted that research design is the framework that can be used by a researcher in collecting and analyzing data to effectively

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address the research questions that guide the study. It is the overall strategy that is used in integrating various elements of the study in a logical way by ensuring that the research issue being investigated is addressed efficiently (Rouzies, 2013). This study adopted a descriptive research design as it entails the collection of data to answer questions concerning the effect of strategic management practices on customer satisfaction and loyalty in selected hotels in Kumasi. Cooper and Schindler (2003), defines descriptive research as a subject, usually by generating an outline of events by means of collecting data and tabulating frequencies onthe variables for the research.

b) Sampling Technique and Sample Size

The study used Krejcie and Morgan (1970) formulae to determine the sample size. $n = \frac{N}{1+N(e\hat{}2)}$, where: n = sample size; N = target population; and e = level of precision. Expected precision level = 95%, the sample size was: (n) = 500/ (1+500 (0.05^2)) = 222. Based on this, a sample of 222 respondents representing 44% of the target population was used for the study

The study made use of inferential statistics since the study seeks to establish the relationships and effects between the independent and the dependent variables. The study also used a multiple regression analysis to establish the impact of the independent variable on the dependent variables.

VII. Data Collection Technique

Data are values of qualitative or quantitative variables, belonging to a set of items. To meet the objectives of the study, the researcher used a primary data which were collected directlyy from the respondents on the ground. They are data collected for the need at hand. According to Ghauri and Gronhaug (2005), primary data is the first-hand data since it is collected primarily for the current research's purpose. They further explained that this type of data often helps to obtain suitable responses to current research's objectives. Jankuwics (2002) indicated that primary data to them, it consists of materials that the researcher has gathered himself through systematic observation, information from archives, the results of questionnaires and interviews and case study compiled. A comprehensive questionnaire designed to cover the objectives of the problem was used to collect the data. The study made use of quantitative methods to achieve the objective. It also made use of primary data and hence uses a questionnaire in the collection of data from the respondents. Structured questionnaires were used for the study

VIII. Data Analysis and Results

The regression model was:

$$CS = \beta 0 + \beta 1SMP + \pi \ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots \quad 1$$

$$CL = \beta 0 + \beta 1SMP + \pi \ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots \quad 2$$

β0 = Constant (Regression coefficient)
B1 = Regression coefficients induced in the dependent variable by the independent variable.
CS = Customer Satisfaction
CL = Customer Loyalty
SMP = Strategic Management Practices
π = Error term normally distributed about the mean of zero

IX. Correlation Analysis

The importance of correlation analysis is to ensure that independent variables are not correlated with each other to avoid multicollinearity. Correlation also provides information regarding the linear association between the dependent variable and each of the independent variables. Correlation refers to the strength of linear associations between two or more Variables (Albright et al., 2011). The outcome of the correlation analysis (Table 1.1) is represented in Pearson correlation by calculating the correction of the variables with each other. From the table on the effect of strategic management practices, it was found that of strategic management practices (SMP) has positive and significant correlation with customer satisfaction (CS) and customer loyalty (CL). More so the two dependent variables have weak to moderate correlation with each other.

Table 1.1: Correlation Analysis

		CS	CL	SMP
CS	Pearson Correlation	1	.100	.165*
	Sig. (2-tailed)		.160	.020
	N	200	200	200
CL	Pearson Correlation	.100	1	.019
	Sig. (2-tailed)	.160		.592
	N	200	200	200
SMP	Pearson Correlation	.165*	.019	1
	Sig. (2-tailed)	.020	.592	
	N	200	200	200

*. *Correlation is significant at the 0.05 level (2-tailed)*

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a) *Strategic Management Practices Evident in Hotels in Kumasi*

Objective one of this study sought to assess the strategic management practices in Hotels in Kumasi. Table 1.1 displays the quantitative figures representing the opinions of respondents sampled for the study. These figures show the descriptive statistics of the strategic management practices in Hotels in the Kumasi presented to respondents in the form of statements used on the five-point Likert scale questionnaire.

The results suggest that each of the statements received a favorable affirmation from the respondents. On a scale of 1 to 5 from least agreement, somehow agree, moderately agree, agree and strong agreement respectively, the construct with the least mean value is 'the hotels have a crated a strategic plan to deliberately achieve their vision' having a mean of 4.500. This mean falls in the position of 'strong agreement' on the Likert scale. The standard deviation associated with this variable stands at 0.819 which disperse approximately 18 percent from the mean value. This appears moderately low; an indication that the respondents were resolute on the assertion that their respective hotels do have strategic plans developed to service as a road map for the achievement of their respective visions.

The variable or statement that had the next highest mean value is 'environmental scanning is conducted to match the company's internal strengths and external opportunities. The mean stood at 4.200 with a standard deviation of 1.003. The implication of this mean is that the average opinion of the respondents is that they strongly agreed that the hotels conducted environmental scanning is to match the company's internal strengths and external opportunities. The standard deviation suggests that there can be about 24 percent variations in the opinions of respondents should the same data be collected from the same group of respondents today. This level of deviation is quite high.

The analysis of the results further showed that a sizeable number of respondents do also agree that 'Having a sense of direction motivates you to work towards the organization's direction'. Details of the results indicate that the construct has a mean of 4.040 which can be equated to the 'agree' position on the Likert scale

Table 1.2: Strategic Management Practices

	N	Min	Max	Mean	St. Dev
Your company has a crated a strategic plan to achieve its vision.	200	1.00	5.00	4.500	1.319
Your organization conducts environmental scanning to identify strategic opportunities.	200	1.00	4.00	3.520	.911
Your organization conducts environmental scanning to identify threats that may affect your operations.	200	1.00	5.00	3.360	.896
Environmental scanning is conducted to match the company's internal strengths and external opportunities.	200	1.00	5.00	4.200	1.003
Having a sense of direction motivates you to work towards the organization's direction.	200	1.00	5.00	4.040	.940
Valid N (listwise)	200				

b) *Effects of Strategic Management Practices (SMP) on Customer Satisfaction of Hotels in Kumasi*.

The second objective of the study was to determine the effect of Strategic Management Practices (SMP) on Customer Satisfaction of Hotels in Kumasi. This section of the analysis presents results of data estimation on this objective. The results are based on multiple regression estimation technique and are reported on Table 1.1. Evidence from the table suggests that strategic management practices have positive effect on customer satisfaction hotels in Kumasi. Strategic Management Practices (SMP) suffused a coefficient of 0.046 in the regression model with a p-value of 0.0014 at 5% level of significance. The result therefore indicates that all other things remaining constant, an increase in the value on Strategic Management Practices (SMP) will stimulate 0.046 increase in customer satisfaction of Hotels in Kumasi.

The model shows F-statistic of 3.863 with a probability of 0.0014 indications of a significant relationship between the dependent and independent variables. The estimation however had an R squared of about 14 percent. This means that the variations in the customer satisfaction of Hotels in Kumasi can only be explained by the chosen explanatory variables up to 14 percent.

Based on the result strategic management practices (SMP) and customer satisfaction of Hotels in the Kumasi are positively correlated with each other. It is implied that when strategic management practices (SMP) are increasing, there is the possibility for enhanced customer satisfaction in the selected hotels. This result was confirmed in past studies. For instance, Al-Refaie, Ghnaimat, and Ko (2011) examines the relationships between nine quality management practices and customer satisfaction (CS) and innovation and found a directly and positive relationship between the two variables. The finding is also in line with Garg and Goyal (2013) who found that there exists a direct correlation between strategic planning and customer

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satisfaction of an organization and further emphasized that companies that are focused and have a strategy in place are more likely to post good results as opposed to similar organizations that have neglected strategic planning initiatives.

Table 1.2: OLS Estimate of the Effect of Strategic Management Practices on the Customer Satisfaction of Hotels in Kumasi

Variables	B	β	S. E	T	P-value
Constant	3.202		.211	15.198	.000
SMP	.046	.103	.031	1.470	.0014
F-statistic	3.863				
	(.023*)				
R^2	.138				
Adjusted R^2	.128				

Source: Author's Computation based on Data Obtained from the Field Survey, 2022

c) *Relationship between Effect of Strategic Management Practices (SMP) on Customer Loyalty of Hotels in the Kumasi*

The third objective of the study sought to estimate the relationship between effect of Strategic Management Practices (SMP) on customer loyalty of Hotels in Kumasi. This section of the analysis presents results of data estimation on this objective, and it is also presented in Table 4.2.The analysis established a significant positive relationship between Strategic Management Practices (SMP) and customer loyalty of Hotels in Kumasi.

The coefficient of Strategic Management Practices was estimated to 0.123 at 10 percent level of significance. It means that the strategic management practices and customer loyalty of Hotels in Kumasi has positive and significant relationship, thus, as the hotels improve their strategic management practices customers get more loyal in the patronage of their services.

The F-statistic for the customer loyalty of Hotels in Kumasi model is 3.202which is statistically significant at the 10 percent level of significance. This implies that strategic management practices are significant in committing the customer loyalty of Hotels in Kumasi. The R^2 value of 0.138 also indicates that the variations in customer loyalty of Hotels in Kumasi are explained by strategic management practices by approximately14%. The results in line with Bloemer et al., (1999), Caruana (2002), Ostrowski et al. (1993) and Bloemer (1999).

Table 1.3: OLS Estimate of the Effect of Strategic Management Practices (SMP) on Customer Loyalty of Hotels in the Kumasi

Variables	B	β	S. E	T	P-value
Constant	3.202		.211	15.198	.0000
SMP	.123	.051	.167	2.386	.0180
F-statistic	3.863				
	(.023)				
R^2	.138				
Adjusted R^2	.128				

Source: Author's Computation based on Data Obtained from the Field Survey, 2022

X. Summary of Findings

Findings regarding data analysis on the objectives of the study revealed the following. The first objective of the study was to assess the strategic management practices in Hotels in Kumasi. The study found that 'the hotels have a crated a strategic plan to deliberately achieve their vision', 'environmental scanning is conducted to match the company's internal strengths and external opportunities',

The second objective of the study was to determine the effect of Strategic Management Practices (SMP) on Customer Satisfaction of Hotels in Kumasi and found suggests that strategic management practices have positive effect on customer satisfaction hotels in Kumasi. Strategic Management Practices (SMP) suffused a coefficient of 0.046 in the regression model with a p-value of 0.0014 at 5% level of significance. The model shows F-statistic of 3.863 with a probability of 0.0014 indications of a significant relationship between the dependent and independent variables.

The third objective of the study sought to estimate the relationship between effect of Strategic Management Practices (SMP) on customer loyalty of Hotels in Kumasi and found positive and significant relationship, thus, as the hotels improve their strategic management practices customers get more loyal in the patronage of their services. The F-statistic for the customer loyalty of Hotels in Kumasi model is

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3.202which is statistically significant at the 10 percent level of significance.

XI. Conclusion

The main purpose of this study was to assess the effect of strategic management practices on the satisfaction and loyalty of customers of Hotels in Kumasi. Three objectives and accompanying research questions defined the scope of the study. The study adopted primary data which was solicited from two hundred respondents who were purposively sampled from selected hotels in the Kumasi with a structured questionnaire on a five-point Likert Scale. Data collected were analyzed quantitatively using both descriptive and inferential statistics with SPSS version 21. Ordinary Least Squared (OLS) regression was adopted for the regression analysis.

The study found that 'the hotels have a crated a strategic plan to deliberately achieve their vision', 'environmental scanning is conducted to match the company's internal strengths and external opportunities, 'having a sense of direction motivates you to work towards the organization's direction', selected hotels in Kumasi conduct environmental scanning to identify strategic opportunities, 'hotels in Kumasi conducts environmental scanning to identify threats that may affect your operations are the strategic management practices in Hotels in the Kumasi. It also found a positive effect on customer satisfaction hotels in Kumasi. Strategic Management Practices (SMP) suffused a coefficient of 0.046 in the regression model with a p-value of 0.0014 at 5% level of significance. Also, the study established a positive and significant relationship strategic management practices and customers loyalty of Hotels in Kumasi.

XII. Recommendations

Based on the findings, discussions and the conclusions drawn, the following recommendations are submitted: Since the study has established a significant relationship between strategic management practices and customer satisfaction and loyalty, this study recommends that hotels develop strategic plans that are in line with their operations to ensure that the current and future customers are satisfied. This study recommends that the hotels should undertake an effective environmental scanning to identify potential opportunities that they can pursue. The study also recommends that hotels develop an organizational culture that reflects their business model. This is crucial for the hotels since organizational culture will dictate how things should be run in the company and how individuals should act towards one another and clients in fulfilling the vision of the organization.

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To the institution

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Certificate, LoR and Momento **2** discounted publishing/year **Gradation** of Research **10** research contacts/day **1 GB** Cloud Storage **GJ** Community Access	**Certificate,** LoR and Momento **Unlimited** discounted publishing/year **Gradation** of Research **Unlimited** research contacts/day **5 GB** Cloud Storage **Online Presense** Assistance **GJ** Community Access	**Certificates,** LoRs and Momentos **Unlimited** free publishing/year **Gradation** of Research **Unlimited** research contacts/day **Unlimited** Cloud Storage **Online Presense** Assistance **GJ** Community Access	**GJ** Community Access

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3. Ensure corresponding author's email address and postal address are accurate and reachable.
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Unless specified in the notification, the Editorial Board's decision on publication of the paper is final and cannot be appealed before making the major change in the manuscript.

Acknowledgments

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The following is the official style and template developed for publication of a research paper. Authors are not required to follow this style during the submission of the paper. It is just for reference purposes.

Manuscript Style Instruction (Optional)

- Microsoft Word Document Setting Instructions.
- Font type of all text should be Swis721 Lt BT.
- Page size: 8.27" x 11'", left margin: 0.65, right margin: 0.65, bottom margin: 0.75.
- Paper title should be in one column of font size 24.
- Author name in font size of 11 in one column.
- Abstract: font size 9 with the word "Abstract" in bold italics.
- Main text: font size 10 with two justified columns.
- Two columns with equal column width of 3.38 and spacing of 0.2.
- First character must be three lines drop-capped.
- The paragraph before spacing of 1 pt and after of 0 pt.
- Line spacing of 1 pt.
- Large images must be in one column.
- The names of first main headings (Heading 1) must be in Roman font, capital letters, and font size of 10.
- The names of second main headings (Heading 2) must not include numbers and must be in italics with a font size of 10.

Structure and Format of Manuscript

The recommended size of an original research paper is under 15,000 words and review papers under 7,000 words. Research articles should be less than 10,000 words. Research papers are usually longer than review papers. Review papers are reports of significant research (typically less than 7,000 words, including tables, figures, and references)

A research paper must include:

a) A title which should be relevant to the theme of the paper.
b) A summary, known as an abstract (less than 150 words), containing the major results and conclusions.
c) Up to 10 keywords that precisely identify the paper's subject, purpose, and focus.
d) An introduction, giving fundamental background objectives.
e) Resources and techniques with sufficient complete experimental details (wherever possible by reference) to permit repetition, sources of information must be given, and numerical methods must be specified by reference.
f) Results which should be presented concisely by well-designed tables and figures.
g) Suitable statistical data should also be given.
h) All data must have been gathered with attention to numerical detail in the planning stage.

Design has been recognized to be essential to experiments for a considerable time, and the editor has decided that any paper that appears not to have adequate numerical treatments of the data will be returned unrefereed.

i) Discussion should cover implications and consequences and not just recapitulate the results; conclusions should also be summarized.
j) There should be brief acknowledgments.
k) There ought to be references in the conventional format. Global Journals recommends APA format.

Authors should carefully consider the preparation of papers to ensure that they communicate effectively. Papers are much more likely to be accepted if they are carefully designed and laid out, contain few or no errors, are summarizing, and follow instructions. They will also be published with much fewer delays than those that require much technical and editorial correction.

The Editorial Board reserves the right to make literary corrections and suggestions to improve brevity.



Format Structure

It is necessary that authors take care in submitting a manuscript that is written in simple language and adheres to published guidelines.

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Title

The title page must carry an informative title that reflects the content, a running title (less than 45 characters together with spaces), names of the authors and co-authors, and the place(s) where the work was carried out.

Author details

The full postal address of any related author(s) must be specified.

Abstract

The abstract is the foundation of the research paper. It should be clear and concise and must contain the objective of the paper and inferences drawn. It is advised to not include big mathematical equations or complicated jargon.

Many researchers searching for information online will use search engines such as Google, Yahoo or others. By optimizing your paper for search engines, you will amplify the chance of someone finding it. In turn, this will make it more likely to be viewed and cited in further works. Global Journals has compiled these guidelines to facilitate you to maximize the web-friendliness of the most public part of your paper.

Keywords

A major lynchpin of research work for the writing of research papers is the keyword search, which one will employ to find both library and internet resources. Up to eleven keywords or very brief phrases have to be given to help data retrieval, mining, and indexing.

One must be persistent and creative in using keywords. An effective keyword search requires a strategy: planning of a list of possible keywords and phrases to try.

Choice of the main keywords is the first tool of writing a research paper. Research paper writing is an art. Keyword search should be as strategic as possible.

One should start brainstorming lists of potential keywords before even beginning searching. Think about the most important concepts related to research work. Ask, “What words would a source have to include to be truly valuable in a research paper?” Then consider synonyms for the important words.

It may take the discovery of only one important paper to steer in the right keyword direction because, in most databases, the keywords under which a research paper is abstracted are listed with the paper.

Numerical Methods

Numerical methods used should be transparent and, where appropriate, supported by references.

Abbreviations

Authors must list all the abbreviations used in the paper at the end of the paper or in a separate table before using them.

Formulas and equations

Authors are advised to submit any mathematical equation using either MathJax, KaTeX, or LaTeX, or in a very high-quality image.

Tables, Figures, and Figure Legends

Tables: Tables should be cautiously designed, uncrowned, and include only essential data. Each must have an Arabic number, e.g., Table 4, a self-explanatory caption, and be on a separate sheet. Authors must submit tables in an editable format and not as images. References to these tables (if any) must be mentioned accurately.

Figures

Figures are supposed to be submitted as separate files. Always include a citation in the text for each figure using Arabic numbers, e.g., Fig. 4. Artwork must be submitted online in vector electronic form or by emailing it.

Preparation of Eletronic Figures for Publication

Although low-quality images are sufficient for review purposes, print publication requires high-quality images to prevent the final product being blurred or fuzzy. Submit (possibly by e-mail) EPS (line art) or TIFF (halftone/ photographs) files only. MS PowerPoint and Word Graphics are unsuitable for printed pictures. Avoid using pixel-oriented software. Scans (TIFF only) should have a resolution of at least 350 dpi (halftone) or 700 to 1100 dpi (line drawings). Please give the data for figures in black and white or submit a Color Work Agreement form. EPS files must be saved with fonts embedded (and with a TIFF preview, if possible).

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Tips for writing a good quality Management Research Paper

Techniques for writing a good quality management and business research paper:

1. Choosing the topic: In most cases, the topic is selected by the interests of the author, but it can also be suggested by the guides. You can have several topics, and then judge which you are most comfortable with. This may be done by asking several questions of yourself, like "Will I be able to carry out a search in this area? Will I find all necessary resources to accomplish the search? Will I be able to find all information in this field area?" If the answer to this type of question is "yes," then you ought to choose that topic. In most cases, you may have to conduct surveys and visit several places. Also, you might have to do a lot of work to find all the rises and falls of the various data on that subject. Sometimes, detailed information plays a vital role, instead of short information. Evaluators are human: The first thing to remember is that evaluators are also human beings. They are not only meant for rejecting a paper. They are here to evaluate your paper. So present your best aspect.

2. Think like evaluators: If you are in confusion or getting demotivated because your paper may not be accepted by the evaluators, then think, and try to evaluate your paper like an evaluator. Try to understand what an evaluator wants in your research paper, and you will automatically have your answer. Make blueprints of paper: The outline is the plan or framework that will help you to arrange your thoughts. It will make your paper logical. But remember that all points of your outline must be related to the topic you have chosen.

3. Ask your guides: If you are having any difficulty with your research, then do not hesitate to share your difficulty with your guide (if you have one). They will surely help you out and resolve your doubts. If you can't clarify what exactly you require for your work, then ask your supervisor to help you with an alternative. He or she might also provide you with a list of essential readings.

4. Use of computer is recommended: As you are doing research in the field of management and business then this point is quite obvious. Use right software: Always use good quality software packages. If you are not capable of judging good software, then you can lose the quality of your paper unknowingly. There are various programs available to help you which you can get through the internet.

5. Use the internet for help: An excellent start for your paper is using Google. It is a wondrous search engine, where you can have your doubts resolved. You may also read some answers for the frequent question of how to write your research paper or find a model research paper. You can download books from the internet. If you have all the required books, place importance on reading, selecting, and analyzing the specified information. Then sketch out your research paper. Use big pictures: You may use encyclopedias like Wikipedia to get pictures with the best resolution. At Global Journals, you should strictly follow here.



6. Bookmarks are useful: When you read any book or magazine, you generally use bookmarks, right? It is a good habit which helps to not lose your continuity. You should always use bookmarks while searching on the internet also, which will make your search easier.

7. Revise what you wrote: When you write anything, always read it, summarize it, and then finalize it.

8. Make every effort: Make every effort to mention what you are going to write in your paper. That means always have a good start. Try to mention everything in the introduction—what is the need for a particular research paper. Polish your work with good writing skills and always give an evaluator what he wants. Make backups: When you are going to do any important thing like making a research paper, you should always have backup copies of it either on your computer or on paper. This protects you from losing any portion of your important data.

9. Produce good diagrams of your own: Always try to include good charts or diagrams in your paper to improve quality. Using several unnecessary diagrams will degrade the quality of your paper by creating a hodgepodge. So always try to include diagrams which were made by you to improve the readability of your paper. Use of direct quotes: When you do research relevant to literature, history, or current affairs, then use of quotes becomes essential, but if the study is relevant to science, use of quotes is not preferable.

10. Use proper verb tense: Use proper verb tenses in your paper. Use past tense to present those events that have happened. Use present tense to indicate events that are going on. Use future tense to indicate events that will happen in the future. Use of wrong tenses will confuse the evaluator. Avoid sentences that are incomplete.

11. Pick a good study spot: Always try to pick a spot for your research which is quiet. Not every spot is good for studying.

12. Know what you know: Always try to know what you know by making objectives, otherwise you will be confused and unable to achieve your target.

13. Use good grammar: Always use good grammar and words that will have a positive impact on the evaluator; use of good vocabulary does not mean using tough words which the evaluator has to find in a dictionary. Do not fragment sentences. Eliminate one-word sentences. Do not ever use a big word when a smaller one would suffice.
Verbs have to be in agreement with their subjects. In a research paper, do not start sentences with conjunctions or finish them with prepositions. When writing formally, it is advisable to never split an infinitive because someone will (wrongly) complain. Avoid clichés like a disease. Always shun irritating alliteration. Use language which is simple and straightforward. Put together a neat summary.

14. Arrangement of information: Each section of the main body should start with an opening sentence, and there should be a changeover at the end of the section. Give only valid and powerful arguments for your topic. You may also maintain your arguments with records.

15. Never start at the last minute: Always allow enough time for research work. Leaving everything to the last minute will degrade your paper and spoil your work.

16. Multitasking in research is not good: Doing several things at the same time is a bad habit in the case of research activity. Research is an area where everything has a particular time slot. Divide your research work into parts, and do a particular part in a particular time slot.

17. Never copy others' work: Never copy others' work and give it your name because if the evaluator has seen it anywhere, you will be in trouble. Take proper rest and food: No matter how many hours you spend on your research activity, if you are not taking care of your health, then all your efforts will have been in vain. For quality research, take proper rest and food.

18. Go to seminars: Attend seminars if the topic is relevant to your research area. Utilize all your resources.

19. Refresh your mind after intervals: Try to give your mind a rest by listening to soft music or sleeping in intervals. This will also improve your memory. Acquire colleagues: Always try to acquire colleagues. No matter how sharp you are, if you acquire colleagues, they can give you ideas which will be helpful to your research.

20. Think technically: Always think technically. If anything happens, search for its reasons, benefits, and demerits. Think and then print: When you go to print your paper, check that tables are not split, headings are not detached from their descriptions, and page sequence is maintained.

21. Adding unnecessary information: Do not add unnecessary information like "I have used MS Excel to draw graphs." Irrelevant and inappropriate material is superfluous. Foreign terminology and phrases are not apropos. One should never take a broad view. Analogy is like feathers on a snake. Use words properly, regardless of how others use them. Remove quotations. Puns are for kids, not grunt readers. Never oversimplify: When adding material to your research paper, never go for oversimplification; this will definitely irritate the evaluator. Be specific. Never use rhythmic redundancies. Contractions shouldn't be used in a research paper. Comparisons are as terrible as clichés. Give up ampersands, abbreviations, and so on. Remove commas that are not necessary. Parenthetical words should be between brackets or commas. Understatement is always the best way to put forward earth-shaking thoughts. Give a detailed literary review.

22. Report concluded results: Use concluded results. From raw data, filter the results, and then conclude your studies based on measurements and observations taken. An appropriate number of decimal places should be used. Parenthetical remarks are prohibited here. Proofread carefully at the final stage. At the end, give an outline to your arguments. Spot perspectives of further study of the subject. Justify your conclusion at the bottom sufficiently, which will probably include examples.

23. Upon conclusion: Once you have concluded your research, the next most important step is to present your findings. Presentation is extremely important as it is the definite medium though which your research is going to be in print for the rest of the crowd. Care should be taken to categorize your thoughts well and present them in a logical and neat manner. A good quality research paper format is essential because it serves to highlight your research paper and bring to light all necessary aspects of your research.

Informal Guidelines of Research Paper Writing

Key points to remember:

- Submit all work in its final form.
- Write your paper in the form which is presented in the guidelines using the template.
- Please note the criteria peer reviewers will use for grading the final paper.

Final points:

One purpose of organizing a research paper is to let people interpret your efforts selectively. The journal requires the following sections, submitted in the order listed, with each section starting on a new page:

The introduction: This will be compiled from reference matter and reflect the design processes or outline of basis that directed you to make a study. As you carry out the process of study, the method and process section will be constructed like that. The results segment will show related statistics in nearly sequential order and direct reviewers to similar intellectual paths throughout the data that you gathered to carry out your study.

The discussion section:

This will provide understanding of the data and projections as to the implications of the results. The use of good quality references throughout the paper will give the effort trustworthiness by representing an alertness to prior workings.

Writing a research paper is not an easy job, no matter how trouble-free the actual research or concept. Practice, excellent preparation, and controlled record-keeping are the only means to make straightforward progression.

General style:

Specific editorial column necessities for compliance of a manuscript will always take over from directions in these general guidelines.

To make a paper clear: Adhere to recommended page limits.

Mistakes to avoid:

- Insertion of a title at the foot of a page with subsequent text on the next page.
- Separating a table, chart, or figure—confine each to a single page.
- Submitting a manuscript with pages out of sequence.
- In every section of your document, use standard writing style, including articles ("a" and "the").
- Keep paying attention to the topic of the paper.



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- Use paragraphs to split each significant point (excluding the abstract).
- Align the primary line of each section.
- Present your points in sound order.
- Use present tense to report well-accepted matters.
- Use past tense to describe specific results.
- Do not use familiar wording; don't address the reviewer directly. Don't use slang or superlatives.
- Avoid use of extra pictures—include only those figures essential to presenting results.

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Choose a revealing title. It should be short and include the name(s) and address(es) of all authors. It should not have acronyms or abbreviations or exceed two printed lines.

Abstract: This summary should be two hundred words or less. It should clearly and briefly explain the key findings reported in the manuscript and must have precise statistics. It should not have acronyms or abbreviations. It should be logical in itself. Do not cite references at this point.

An abstract is a brief, distinct paragraph summary of finished work or work in development. In a minute or less, a reviewer can be taught the foundation behind the study, common approaches to the problem, relevant results, and significant conclusions or new questions.

Write your summary when your paper is completed because how can you write the summary of anything which is not yet written? Wealth of terminology is very essential in abstract. Use comprehensive sentences, and do not sacrifice readability for brevity; you can maintain it succinctly by phrasing sentences so that they provide more than a lone rationale. The author can at this moment go straight to shortening the outcome. Sum up the study with the subsequent elements in any summary. Try to limit the initial two items to no more than one line each.

Reason for writing the article—theory, overall issue, purpose.

- Fundamental goal.
- To-the-point depiction of the research.
- Consequences, including definite statistics—if the consequences are quantitative in nature, account for this; results of any numerical analysis should be reported. Significant conclusions or questions that emerge from the research.

Approach:

- Single section and succinct.
- An outline of the job done is always written in past tense.
- Concentrate on shortening results—limit background information to a verdict or two.
- Exact spelling, clarity of sentences and phrases, and appropriate reporting of quantities (proper units, important statistics) are just as significant in an abstract as they are anywhere else.

Introduction:

The introduction should "introduce" the manuscript. The reviewer should be presented with sufficient background information to be capable of comprehending and calculating the purpose of your study without having to refer to other works. The basis for the study should be offered. Give the most important references, but avoid making a comprehensive appraisal of the topic. Describe the problem visibly. If the problem is not acknowledged in a logical, reasonable way, the reviewer will give no attention to your results. Speak in common terms about techniques used to explain the problem, if needed, but do not present any particulars about the protocols here.

The following approach can create a valuable beginning:

- Explain the value (significance) of the study.
- Defend the model—why did you employ this particular system or method? What is its compensation? Remark upon its appropriateness from an abstract point of view as well as pointing out sensible reasons for using it.
- Present a justification. State your particular theory(-ies) or aim(s), and describe the logic that led you to choose them.
- Briefly explain the study's tentative purpose and how it meets the declared objectives.

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Use past tense except for when referring to recognized facts. After all, the manuscript will be submitted after the entire job is done. Sort out your thoughts; manufacture one key point for every section. If you make the four points listed above, you will need at least four paragraphs. Present surrounding information only when it is necessary to support a situation. The reviewer does not desire to read everything you know about a topic. Shape the theory specifically—do not take a broad view.

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This part is supposed to be the easiest to carve if you have good skills. A soundly written procedures segment allows a capable scientist to replicate your results. Present precise information about your supplies. The suppliers and clarity of reagents can be helpful bits of information. Present methods in sequential order, but linked methodologies can be grouped as a segment. Be concise when relating the protocols. Attempt to give the least amount of information that would permit another capable scientist to replicate your outcome, but be cautious that vital information is integrated. The use of subheadings is suggested and ought to be synchronized with the results section.

When a technique is used that has been well-described in another section, mention the specific item describing the way, but draw the basic principle while stating the situation. The purpose is to show all particular resources and broad procedures so that another person may use some or all of the methods in one more study or referee the scientific value of your work. It is not to be a step-by-step report of the whole thing you did, nor is a methods section a set of orders.

Materials:

Materials may be reported in part of a section or else they may be recognized along with your measures.

Methods:

- Report the method and not the particulars of each process that engaged the same methodology.
- Describe the method entirely.
- To be succinct, present methods under headings dedicated to specific dealings or groups of measures.
- Simplify—detail how procedures were completed, not how they were performed on a particular day.
- If well-known procedures were used, account for the procedure by name, possibly with a reference, and that's all.

Approach:

It is embarrassing to use vigorous voice when documenting methods without using first person, which would focus the reviewer's interest on the researcher rather than the job. As a result, when writing up the methods, most authors use third person passive voice.

Use standard style in this and every other part of the paper—avoid familiar lists, and use full sentences.

What to keep away from:

- Resources and methods are not a set of information.
- Skip all descriptive information and surroundings—save it for the argument.
- Leave out information that is immaterial to a third party.

Results:

The principle of a results segment is to present and demonstrate your conclusion. Create this part as entirely objective details of the outcome, and save all understanding for the discussion.

The page length of this segment is set by the sum and types of data to be reported. Use statistics and tables, if suitable, to present consequences most efficiently.

You must clearly differentiate material which would usually be incorporated in a study editorial from any unprocessed data or additional appendix matter that would not be available. In fact, such matters should not be submitted at all except if requested by the instructor.



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Content:

- Sum up your conclusions in text and demonstrate them, if suitable, with figures and tables.
- In the manuscript, explain each of your consequences, and point the reader to remarks that are most appropriate.
- Present a background, such as by describing the question that was addressed by creation of an exacting study.
- Explain results of control experiments and give remarks that are not accessible in a prescribed figure or table, if appropriate.
- Examine your data, then prepare the analyzed (transformed) data in the form of a figure (graph), table, or manuscript.

What to stay away from:

- Do not discuss or infer your outcome, report surrounding information, or try to explain anything.
- Do not include raw data or intermediate calculations in a research manuscript.
- Do not present similar data more than once.
- A manuscript should complement any figures or tables, not duplicate information.
- Never confuse figures with tables—there is a difference.

Approach:

As always, use past tense when you submit your results, and put the whole thing in a reasonable order.

Put figures and tables, appropriately numbered, in order at the end of the report.

If you desire, you may place your figures and tables properly within the text of your results section.

Figures and tables:

If you put figures and tables at the end of some details, make certain that they are visibly distinguished from any attached appendix materials, such as raw facts. Whatever the position, each table must be titled, numbered one after the other, and include a heading. All figures and tables must be divided from the text.

Discussion:

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Position your understanding of the outcome visibly to lead the reviewer through your conclusions, and then finish the paper with a summing up of the implications of the study. The purpose here is to offer an understanding of your results and support all of your conclusions, using facts from your research and generally accepted information, if suitable. The implication of results should be fully described.

Infer your data in the conversation in suitable depth. This means that when you clarify an observable fact, you must explain mechanisms that may account for the observation. If your results vary from your prospect, make clear why that may have happened. If your results agree, then explain the theory that the proof supported. It is never suitable to just state that the data approved the prospect, and let it drop at that. Make a decision as to whether each premise is supported or discarded or if you cannot make a conclusion with assurance. Do not just dismiss a study or part of a study as "uncertain."

Research papers are not acknowledged if the work is imperfect. Draw what conclusions you can based upon the results that you have, and take care of the study as a finished work.

- You may propose future guidelines, such as how an experiment might be personalized to accomplish a new idea.
- Give details of all of your remarks as much as possible, focusing on mechanisms.
- Make a decision as to whether the tentative design sufficiently addressed the theory and whether or not it was correctly restricted. Try to present substitute explanations if they are sensible alternatives.
- One piece of research will not counter an overall question, so maintain the large picture in mind. Where do you go next? The best studies unlock new avenues of study. What questions remain?
- Recommendations for detailed papers will offer supplementary suggestions.

Approach:

When you refer to information, differentiate data generated by your own studies from other available information. Present work done by specific persons (including you) in past tense.

Describe generally acknowledged facts and main beliefs in present tense.

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Methods and Procedures	Clear and to the point with well arranged paragraph, precision and accuracy of facts and figures, well organized subheads	Difficult to comprehend with embarrassed text, too much explanation but completed	Incorrect and unorganized structure with hazy meaning
Result	Well organized, Clear and specific, Correct units with precision, correct data, well structuring of paragraph, no grammar and spelling mistake	Complete and embarrassed text, difficult to comprehend	Irregular format with wrong facts and figures
Discussion	Well organized, meaningful specification, sound conclusion, logical and concise explanation, highly structured paragraph reference cited	Wordy, unclear conclusion, spurious	Conclusion is not cited, unorganized, difficult to comprehend
References	Complete and correct format, well organized	Beside the point, Incomplete	Wrong format and structuring

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