CONVERGENCES AND DIVERGENCES WITHIN THE COMMUNICATION BETWEEN THE ACCOUNTANT AND THE MANAGER

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Abstract: *In the context of the Romanian business environment, there is a strong need for communication between accountants, in one order of ideas, and managers, in another order of ideas, in order to optimize the financial decisions taken at the level of companies. The need for this communication comes out from the complexity of the Romanian accounting system, "polluted" with taxation, from the highly specialized language used and, last but not least, from the lack of synchronization of the recognition of expenses and the time of payment, respectively the lack of synchronization of the recognition of income the time of collection. There are multiple convergences regarding this communication, but inevitably, there are also divergences. This article aims, on the basis of a questionnaire, addressed to a sample, composed of both accountants and managers, to highlight these convergences and divergences, aiming to perpetuate the former and, respectively, to find solutions for the latter.*

Key words*: survey, respondents, question, opinion, hypothesis*

INTRODUCTION

Although indispensable in any financial-accounting system, the connection between the accountant and the manager is often met with frequent divergences, in their communication appearing numerous neuralgic points. The causes are various. A first cause is the extremely technical terminology used by the Romanian accounting system, often inaccessible to the manager who does not have a thorough economic training. Another cause is the absence of a very well delimited code of ethics in order to be permanently respected in a mutual manner. A third cause would be the deviation from the accountants' remuneration deadlines by the managers, on the background of an often fragile financial situation of the companies, generated by the exaggerated taxation and by the instability of the Romanian economy, as a country still developing. Also, another disruptive factor in the accounting-manager communication is the accrual accounting system, which creates gaps between what means "profit" and "real money". This material tries to analyze the situation, by polling the opinion of both the accountants and the managers, coming up with solutions for improvement, where they are required and perpetuation, where communication is effective.

MATERIALS AND METHODS

In order to develop the present study, there was used the questionnaire method, processed through the SPSS application, in the form of the descriptive statistics/univariate analysis, on the one hand, and the hypothesis study through the Pearson correlation coefficient, on the other hand [6].

The questionnaire, developed in word format (.doc) was previously uploaded in the "Google Forms" application, consisting of 10 questions, structured in a section, which included 2 categories, respectively: Category 1 - Opinion questions (6 questions) and Category 2 - Demographic questions (4 questions). The Category 1 (opinion) questions were 5-step Likert-scale questions (1-strongly disagree; 2-disagree; 3-neutral/neither agree nor disagree; 4-agree; 5-strongly agree), and Category 2 (demographic) questions were "short answer" or "multiple choice" questions [4].

Subsequently, the link obtained was distributed on virtual groups, so that the answers were as diverse as possible [10]. The answers to the questionnaire were collected from the 1st of May until the 31st of May 2020.

We finally collected 50 answers, uploaded separately, individually, in an Excel database [7].

These were subsequently imported into the SPSS application, while performing the univariate analysis on each question and the testing with the Pearson coefficient/index the significance/relevance of the correlation between certain demographic and opinion questions [4].

Within the paper, the univariate analysis related to each demographic question was taken into account and, respectively, the assessment of the degree of significance/relevance through the Pearson coefficient ($p < 0.05$) corresponding to the six hypotheses formulated [6].

In order to generate a degree of sincerity as wide as possible, from the respondents who participated in this survey, we fully assured them of maintaining the confidentiality of their identity [16]. All the subjects exposed to the study expressed their agreement to take part in it, being at the same time very cooperative (the collection of the answers took place very quickly) [5].

The objectives of this research are [8]:

- The study of the correlation that is established between the specialists in the financial accounting field and the managers/administrators of companies, from the communication point of view [9];
- The investigation of the strengths and of the weaknesses regarding the communication between the specialists in the financial accounting field and the managers/administrators of companies [1];
- The elaboration of certain own opinions regarding the correlation between the two categories of exponents of the business environment, from the point of view of communication [2].

The main hypotheses of the present study are the following [14]:

- There is a correlation between the experience in the field of the respondents and the clarity of the message sent (H1);
- There is a correlation between the experience in the field of the respondents and the use of the e-mail as a way of official distance communication (H2);
- There is a correlation between the experience in the field of the respondents and the time deviations regarding the fees payment/collection deadlines (H3);
- There is a correlation between the category of the respondents and the clarity of the message sent (H4);
- There is a correlation between the category of the respondents and the use of the e-mail as a way of official distance communication (H5);
- There is a correlation between the category of the respondents and the time deviations regarding the fees payment/collection deadlines (H6).

The variables involved, developed on the 6 predefined hypotheses are highlighted in the following [7]:

- For the first hypothesis:

  The independent variable is the experience of the respondents in the field;
  The dependent variable is the clarity of the transmitted message.
- For the second hypothesis:

  The independent variable is the experience of the respondents in the field;
  The dependent variable is the use of the e-mail as a way of official distance communication.

- For the third hypothesis:
  The independent variable is the experience of the respondents in the field;
  The dependent variable is the time deviations regarding the fees payment/collection deadlines.
- For the fourth hypothesis:
  The independent variable is the category of the respondents;
  The dependent variable is the clarity of the transmitted message.
- For the fifth hypothesis:
  The independent variable is the category of the respondents;
  The dependent variable is the use of the e-mail as a way of official distance communication.
- For the sixth hypothesis:
  The independent variable is the category of the respondents;
  The dependent variable is the time deviations regarding the fees payment/collection deadlines.

The survey is a procedure through which a statistical community is assessed, as a consequence of the research of a part related to it, more precisely of a sample extracted from it [13]. At the same time, we could specify that the survey is a classic research method and it is based on the questionnaire [10].

According to the specialized literature, the questionnaire is a list of questions developed in order to receive information about some things [4].

The Statistical Package for the Social Sciences, also known by the abbreviation SPSS, is a specialized program in the field of statistical data analysis [15]. Initially, this program was designed in order to be applied to the social sciences, but in the context of the current reality, this program is also used in other areas of interest, such as economics [11]. Most often, SPSS is used as a tool for accumulating information by reviewers, and as a consequence of the fact that it provides an accessible interface, the introduction of information is somewhat easy [6].

The univariate analysis was selected as a method of statistical research because it highlights the characteristics of each item differently, thus using indicators specific to the descriptive statistics and, in other words, frequency analysis, in the context of which each variable was studied separately without being related to another [6].

The Pearson correlation coefficient or index refers to a numerical index, which is a correlative measure of the connection established between two variables that are quantitative, continuous or, equally, discontinuous, not taking into account other types of variables [6]. The calculation formula of this correlation coefficient is presented below [2]:

$$r = \frac{\Sigma\,(X-\overline{X})*(Y-\overline{Y})}{\sqrt{\Sigma\,(X-\overline{X})^2*\Sigma\,(Y-\overline{Y})^2}}$$

The interpretation of the result of the previously revealed formula can be made and observed with the help of the table highlighted below, which shows the ratio between the two variables, on the one hand, but also the value limitations and the type of correlation established between the two variables, on the other hand [7] (Table 1).

Table 1.

The interpretation of the Pearson correlations

<table>
<tr><td rowspan="9">The Pearson coefficient or index</td><th>The report between the two variables</th><th>The value limitation</th><th>The correlation type</th></tr>
<tr><td rowspan="4">Directly proportional
(Increasing one variable automatically generates the increase of the second one/ Decreasing one variable automatically generates the decrease of the second one)</td><td>0 ÷ 0.25</td><td>Weak</td></tr>
<tr><td>0.25 ÷ 0.50</td><td>Moderate</td></tr>
<tr><td>0.50 ÷ 0.75</td><td>Good</td></tr>
<tr><td>0.75 ÷ 1</td><td>Optimal</td></tr>
<tr><td rowspan="4">Inversely proportional
(Increasing one variable automatically generates the decrease of the second one/ Decreasing one variable automatically generates the increase of the second one)</td><td>0 ÷ -0.25</td><td>Weak</td></tr>
<tr><td>-0.25 ÷ -0.50</td><td>Moderate</td></tr>
<tr><td>-0.50 ÷ -0.75</td><td>Good</td></tr>
<tr><td>-0.75 ÷ -1</td><td>Optimal</td></tr>
</table>

Source: own elaboration

In the context of the SPSS application, the Pearson correlation coefficient/index is considered significant/relevant in terms of its significance threshold $p < 0.05$ [6].

RESEARCH RESULTS

The group of the subjects analyzed, based on the questionnaire is of 50 respondents, from which 9 (18%) having a professional experience, as a financial-accounting specialist or as a manager/administrator, under 1 year, 16 (32%) having a professional experience between 1 and 5 years, 7 (14%) having a professional experience between 5 and 10 years and 18 (36%) having more than 10 years of professional experience [12].

We could notice that the professional experience of the respondents generates a homogeneous, balanced distribution, offering consistency to the qualitative study undertaken. The univariate analysis related to this question results from the following tabular and graphical structures (Table 2).

Table 2.

The experience as a financial-accounting specialist or as a manager/administrator

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Under 1 year	9	18.0	18.0	18.0
	1-5 years	16	32.0	32.0	50.0
	5-10 years	7	14.0	14.0	64.0
	Over 10 years	18	36.0	36.0	100.0
	Total	50	100.0	100.0	

Source: own elaboration in SPSS

The group of the subjects analyzed, based on the questionnaire is of 50 respondents, from which 35 (70%) are providers of financial-accounting services (accountants, certified accountants, accounting experts, auditors, public consultants) and 15 (30%) are beneficiaries of financial-accounting services (managers, administrators).

We could notice, from the perspective of belonging to a category of the business environment (provider or beneficiary of financial-accounting services), a slightly heterogeneous distribution, tilting the balance towards the category of providers of such services. The univariate analysis related to this question results from the following tabular and graphical structures (Table 3).

Table 3.

The category of the repondents

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Provider of financial-accounting services	35	70.0	70.0	70.0
	Beneficiary of financial-accounting services	15	30.0	30.0	100.0
	Total	50	100.0	100.0	

Source: own elaboration in SPSS

The group of the subjects analyzed, based on the questionnaire is of 50 respondents, from which 35 (70%) are female and 15 (30%) are male.

It could be noticed, from the point of view of the gender, based on the distribution obtained, the fact that the issue of communication arouses a higher interest for the female respondents. The univariate analysis related to this question results from the following tabular and graphical structures (Table 4).

Table4.

The gender of the repondents

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Male	15	30.0	30.0	30.0
	Female	35	70.0	70.0	100.0
	Total	50	100.0	100.0	

Source: own elaboration in SPS)

The group of the subjects analyzed, based on the questionnaire is of 50 respondents, from which 5 (10%) are graduates of secondary education and 45 (90%) are graduates of higher education.

Based on the analysis of the last level of graduate studies, it could be noticed a strong polarization towards the category of graduates of higher education, which gives relevance to our study. The univariate analysis related to this question results from the following tabular and graphical structures (Table 5).

Table5.

The repondents' last level of graduate studies

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Secondary education	5	10.0	10.0	10.0
	Higher education	45	90.0	90.0	100.0
	Total	50	100.0	100.0	

Source: own elaboration in SPSS

Based on the 6 formulated hypotheses, the relevance of each correlation is assessed by the Pearson correlation coefficient/index.

For the first hypothesis "There is a correlation between the experience in the field of the respondents and the clarity of the message sent (H1)", the situation is as follows (Table 6).

Making the correlation through the Pearson correlation coefficient/index, between the experience in the field of the respondents and the clarity of the interaction with the partner (clarity of the message sent by the other party), we notice a negative value of this coefficient, namely -0.012, which indicates a very weak correlation, inversely proportional in nature. Given that the significance threshold (Sig. (2-tailed)) is 0.937, above 0.05, we face an insignificant correlation, which means that the experience of the respondents in the field does not influence the opinion on the clarity of the message transmitted, the message being considered sufficiently clear both by novices and by experienced ones, be they managers or accountants.

Table 6.

The correlation between the experience in the field of the repondents and the clarity of the message sent

		The clarity of the message	The experience as a provider or beneficiary
The clarity of the message	Pearson Correlation	1	-0.012
	Sig. (2-tailed)		0.937
	N	50	50
The experience as a provider or beneficiary	Pearson Correlation	-0.012	1
	Sig. (2-tailed)	0.937	
	N	50	50

Source: own elaboration in SPSS

For the second hypothesis "There is a correlation between the experience in the field of the respondents and the use of the e-mail as a way of official distance communication (H2)", the situation is as follows (Table 7).

Table 7.

The correlation between the experience in the field of the repondents and the use of the e-mail

		The e-mail, as an official way of communication	The experience as a provider or beneficiary
The e-mail, as an official way of communication	Pearson Correlation	1	0.266
	Sig. (2-tailed)		0.062
	N	50	50
The experience as a provider or beneficiary	Pearson Correlation	0.266	1
	Sig. (2-tailed)	0.062	
	N	50	50

Source: own elaboration in SPSS

Making the correlation through the Pearson correlation coefficient/index, between the experience in the field of the respondents and the use of the e-mail, as an official way of communication with the other party, we notice a positive value of this coefficient, of 0.266, which indicates a weak correlation, directly proportional in nature. Given that the significance threshold (Sig. (2-tailed)) is 0.062, above 0.05, we face an insignificant correlation, which means that the experience in the field of the respondents does not significantly influence the option for the e-mail, as an official way of communication, being almost unanimously considered as an easy, fast, efficient way of communication, both by accountants and by managers, without counting their experience.

For the third hypothesis "There is a correlation between the experience in the field of the respondents and the time deviations regarding the fees payment/collection deadlines (H3)", the situation is highlighted as follows (Table 8).

Making the correlation through the Pearson correlation coefficient/index, between the experience in the field of the respondents and the existence of certain deviations from the deadlines established for the payment/collection of fees, we notice a positive value of this coefficient, namely 0.029, which indicates a weak correlation, directly proportional in nature. Given that the significance threshold (Sig. (2-tailed)) is 0.842, above 0.05, we face an insignificant correlation, which means that the experience in the field of the respondents does not significantly influence the claim or denial of the existence of certain deviations concerning the payment/collection of the fees corresponding to the services provided or received.

Table 8.

The correlation between the experience in the field of the repondents and the deviations regarding the fees payment/collection deadlines

		Deviations regarding the fees payment/collection deadlines	The experience as a provider or beneficiary
Deviations regarding the fees payment/collection deadlines	Pearson Correlation	1	0.029
	Sig. (2-tailed)		0.842
	N	50	50
The experience as a provider or beneficiary	Pearson Correlation	0.029	1
	Sig. (2-tailed)	0.842	
	N	50	50

Source: own elaboration in SPSS

For the fourth hypothesis "There is a correlation between the category of the respondents and the clarity of the message sent (H4)", the situation is highlighted as follows (Table 9).

Table. 9.

The correlation between the categoryof the repondents and the clarity of the message sent

		The clarity of the message	The category
The clarity of the message	Pearson Correlation	1	0.042
	Sig. (2-tailed)		0.773
	N	50	50
The category	Pearson Correlation	0.042	1
	Sig. (2-tailed)	0.773	
	N	50	50

Source: own elaboration in SPSS

Making the correlation through the Pearson correlation coefficient/index, between the category of respondents (manager or accountant) and the clarity of the interaction with the partner (clarity of the message sent by the other party), we notice a positive value of this coefficient, namely 0.042, which indicates a very weak correlation, directly proportional in nature. Given that the significance threshold (Sig. (2-tailed)) is 0.773, above 0.05, we face an insignificant correlation, which means that the category of the respondents does not influence the opinion on the clarity of the message transmitted, the message being considered clear enough for managers or accountants alike.

For the fifth hypothesis "There is a correlation between the category of the respondents and the use of the e-mail as a way of official distance communication (H5)", the situation is as follows (Table 10).

Table 10.

The correlation between the categoryof the repondents and the use of the e-mail

		The e-mail, as an official way of communication	The category
The e-mail, as an official way of communication	Pearson Correlation	1	0.071
	Sig. (2-tailed)		0.623
	N	50	50
The category	Pearson Correlation	0.071	1
	Sig. (2-tailed)	0.623	
	N	50	50

Source: own elaboration in SPSS

Making the correlation through the Pearson correlation coefficient/index, between the category of respondents (manager or accountant) and the use of the e-mail, as an official way of communication with the other party, we notice a positive value of this coefficient, namely 0.071, which indicates a very weak correlation, of a directly proportional nature. Given that the significance threshold (Sig. (2-tailed)) is 0.623, over 0.05, we face an insignificant correlation, which means that the option for the e-mail, as an official and effective way of communication is very frequently encountered, both among managers, as beneficiaries of financial-accounting services, and among accountants, as providers of these services.

For the sixth hypothesis "There is a correlation between the category of the respondents and the time deviations regarding the fees payment/collection deadlines (H6)", the situation is highlighted as follows (Table 11).

Table 11.

The correlation between the category of the repondents and the deviations regarding the fees payment/collection deadlines

		Deviations regarding the fees payment/collection deadlines	**The category**
Deviations regarding the fees payment/collection deadlines	Pearson Correlation	1	-0.356*
	Sig. (2-tailed)		0.011
	N	50	50
The category	Pearson Correlation	-0.356*	1
	Sig. (2-tailed)	0.011	
	N	50	50

Source: own elaboration in SPSS

Making the correlation through the Pearson correlation coefficient/index, between the category of respondents (manager or accountant) and the existence of the deviations concerning the deadlines established for the payment/collection of the fees, we notice a negative value of this coefficient, namely -0,356, which indicates an average correlation, of an inversely proportional nature. Given that the significance threshold (Sig. (2-tailed)) is 0.011, below 0.05, we face a significant correlation, this time, which means the significant influence of the response to the existence of temporal deviations regarding the payment/collection of the fees by the category of respondents (accountants or managers).

Thus, while most managers claim that they are punctual in terms of the payment deadlines, many accountants deny this in their answers.

CONCLUSIONS

Considering the ample character of the developed questionnaire and the quantitative limitation of the present work, within the aspects researched by the answers offered by the beneficiaries of the financial-accounting services (managers), but also by their providers (accountants), we researched some of the answers, partially correlating the demographic questions with the opinion ones, reaching conclusions presented below [3].

Analyzing the experience of the respondents with the clarity of the message sent, we could notice overall that, regardless of the time segment related to professional experience, both providers of financial accounting services (accountants, certified accountants, accounting experts, auditors, tax consultants) and beneficiaries of such services (managers, administrators) claim that the messages transmitted by both parties are clear enough, manifesting themselves as a priority in agreement or strong agreement with the clarity of the interaction with the other party, from a communication point of view.

Assuming the analysis of the experience of the respondents in the field and the use of the e-mail as an official way of communication, we note that, regardless of the time segment related to professional experience, both financial accounting service providers (accountants, certified accountants, accounting experts, auditors , tax consultants), as well as the beneficiaries of such services (managers, administrators) agree, to a large extent, that e-mail is the most agreed official way of official distance communication. Thus, the professional experience, on one side or the other, does not significantly affect the recognition of the e-mail as an official way of distance communication.

Taking into account the experience of the respondents in the field and the existence of certain deviations concerning the payment/collection of the fees, we could notice a relatively homogeneous distribution of the answers, so that professional experience is somewhat correlated with the agreement or with the disagreement concerning the existence of certain deviations regarding the payment/collection of the fees. Thus, the respondents with a more extensive professional experience (5-10 years and over 10 years) are to a greater extent in agreement or strong agreement with the existence of such deviations than the respondents with less professional experience (less than 1 year or 1-5 years). This can be explained by the fact that the range of possible situations in daily practice is much wider in the case of those having more professional experience.

Taking into account the category of the respondents and the clarity of the messages sent, we note that most respondents, both financial-accounting service providers (accountants, chartered accountants, accounting experts, auditors, tax consultants) and beneficiaries of such services (administrators/managers) consider the messages conveyed in their communication by both parties are sufficiently clear, with the majority expressing their agreement or strong agreement.

Analyzing the category of the respondents and the option for the e-mail, as an official way of communication, we note that most respondents, both providers of financial-accounting services (accountants, certified accountants, accounting experts, auditors, tax consultants) and beneficiaries of such services (administrators/managers) recognize the e-mail as the most used official way of remote communication.

Taking into account the category of the respondents face to face with the existence of certain time deviations in terms of payment/collection of the fees, we notice, from this point of view, a divergence of opinion between the two categories of respondents: the financial-accounting service providers (accountants, certified accountants , accounting experts, auditors, tax consultants) argue, to a large extent, that there are deviations, in the sense of time delays in collecting fees for services provided, while the beneficiaries of these services (managers/administrators) do not recognize and assume the existence of these gaps. We believe that they often occur as a result of the verbal, unwritten agreements regarding the payment/collection terms between the two parties, without being stipulated in writing within the contractual agreements between the two parties.

The main limitation of the research refers to the relatively small number of respondents, but still sufficient for the elaboration of a qualitative type of research. As the present material is perfectible, we intend to continue the undertaken research, by developing and presenting it within other similar events.

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