AN EXPLORATIVE STUDYOF PROFESSIONAL ACCOUNTANTS' PERCEPTIONS OF INTERPERSONAL COMMUNICATION IN ORGANISATIONS

by

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Submitted in fulfilment of the requirements for the degree

Magister Commercii (Communication Management)

in   the

FACULTY OF ECONOMICS AND MANAGEMENT SCIENCES

at   the

UNVERSITY OF PRETORIA

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ACKNOWLEDGEMENTS

My sincere gratitude to the following people:

The accountants who participated in this research - thank you all for accommodating me in your busy schedules.

My supervisor, G.P. van Rheede van Oudtshoorn. Your knowledge and intellectual capacities are astounding. Thank you for believing in me and helping me through this journey. I have learnt so much from you. Your enthusiasm is so priceless!

My friends and colleagues at the University of Pretoria: Mpho Chaka - thanks for your inspiration and for sharing your great mind. Booty Molatsana, Donald Somo, Noncedo Ndindwa, Malope Mabogoane, Tabea Mabasa – thanks for your support. Sarah Lubbe – thank you for proof reading this document. Your contribution is much appreciated.

My family and friends: Mme Seleiki Maubane, Baba Maubane, Lesego Maakane, Tryphina Modise and Ramoraka Modise: Thanks for your understanding and for sharing the struggle with me.

Morakile Thage: A big thank you for believing I could do this.

And my wonderful gran – this is for you. Thank you for your words of wisdom throughout my life. Ke a leboga!

DECLARATION

I declare that this dissertation, submitted to the University of Pretoria in fulfilment of the requirements for the degree of Master of Commerce (Communication Management), is my own work and has not previously been submitted for a degree nor has it been submitted as part of the requirements for a degree.

Phillipine M. Maubane
November 2006

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CHAPTER 1

INTRODUCTORY PERSPECTIVES

1.1   INTRODUCTION

World accounting organisations such as the International Federation of Accountants, the American Institute of Certified Public Accountants, the South African Institute of Chartered Accountants maintain that the job of professional accountants has changed in recent years – from merely dealing with the integrity of numbers, to dealing more with strategy and assurance (International Federation of Accountants, 2004) and to assuming more directorship positions (South African Institute of Certified Accountants, 2004). Aly and Islam (2003:753) also state that since the study by Daly and McCroskey conducted in 1974, the perception of accounting and accountants has changed. Accountants are no longer regarded as bean counters, but they now form an important link in management, as they have to deal with a cross section of people and management hierarchy. Hence the accounting function is defined broadly to include financial and financial management communication. Anastas (in Christensen & Rees, 2002:2) also cites that advances in information technology are reducing the accountant's role from a scorekeeper to more of a consulting role where communication skills are paramount.

Wood (2002:11) points out that interpersonal communication forms a basis for our personal and professional identity and growth, and it is the primary basis of building relationship connections with others. McThomas and Hanson (in Aly & Islam, 2003:752) argue that the importance of effective interpersonal communication in a variety of professional and social situations is recognised as accountants move towards upper echelons in organisations. Research findings by Koornhof and Lubbe (2004:10) on expectations and experiences of trainee accountants in South Africa indicate that trainee accountants' soft skills such as communication, negotiation and people skills were generally weak. The research

further recommended that possible research projects be undertaken that could specifically address the issue of soft skills and core competencies among accountants in South Africa. These soft skills include good communication skills, the ability to operate in a team, the ability to provide excellent service to clients, and the ability to sell services and create new businesses. The fact that previous research has only focused on the development of communication skills in general leaves a void. It would be of interest to investigate whether there is a perceived need for professional accountants to acquire interpersonal communication skills in order for them to perform their roles as communicators within their organisations.

1.2   PROBLEM STATEMENT

The research problem is prompted by the research on the development of accountants' communication skills as part of their career training programmes (Aly & Islam, 2003; Christensen & Rees, 2002; Koornhof & Lubbe, 2004) and also on the fact that accountants are moving from their traditional technical positions to more managerial and consulting positions within organisations where interpersonal communication skills are paramount (International Federation of Chartered Accountants, 2004; South African Institute of Chartered Accountants, 2004). Baker (2002:1) also purports that the complex and varied nature of organisational communication in today's organisations has not only emerged, but has also become important in overall organisational functioning and success. In spite of research on the need to develop accountants' communication skills and their core competencies in their profession, little has been researched on the views and experiences of professional accountants of interpersonal communication.

The problem addressed by this study is centred on what perceptions professional accountants have of interpersonal communication and the perceived role of interpersonal communication in internal organisational communication.

1.3   OBJECTIVES OF THE STUDY

1.3.1 Main objective

The study aims to gain a more insightful understanding of professional accountants' perceptions of interpersonal communication and its role in internal organisational communication.

1.3.2 Specific objectives

<u>Research objective 1</u>

To explore, by means of a literature review, the concepts of interpersonal communication and internal organisational communication within accounting organisations and/or accounting departments of organisations in South Africa.

<u>Research objective 2</u>

To determine, by means of acquired theoretical definitions and literature, the relationship between interpersonal communication and internal organisational communication.

<u>Research objective 3</u>

To develop themes for empirically measuring interpersonal communication as it is applied within the context of the accounting profession in South Africa.

<u>Research objective 4</u>

To interview professional accountants and to record their perceptions, as well as their experiences of interpersonal communication within organisations in South Africa.

Research objective 5

To explain the perceived role of interpersonal communication in internal organisational communication, by means of the recorded and analysed data obtained from the respondents as well as literature on interpersonal communication and internal organisational communication.

1.4   META-THEORETICAL AND CONCEPTUAL FRAMEWORK

A SYNTHESIS OF META-THEORETICAL APPROACHES	
DOMAIN	Internal organisational communication.
WORLD VIEW	Interpersonal communication is the basis for our personal and professional identity and growth, and it is the primary basis of building relationships with others (Wood, 2002:11).
PHILOSOPHICAL ASSUMPTION OF THE META-THEORY	Ontology.
GRAND THEORY	The Intellectual Structure of the Communication Field.
MAIN THEORIES	Interpersonal Communication; Internal Organisational Communication.
PRESUPPOSED THEORIES	Relational Communication Theory; Systems Theory; Decision-making Theory; Networking Theory; Pragmatic View; Functional Approach; Constitutive Process Theory; Meaning-centred Approach.
CONCEPTS	Interpersonal Communication; Internal Organisational Communication; Perceptions, Pragmatic role.
CONSTRUCTS	Perceived roles; Perceptions; Professional identity; Interconnectivity.

The study stems from the domain of internal organisational communication in which interpersonal communication is explored. The philosophical assumption of the meta-theory of this study is ontology, as the study aims to describe exploratively how people come to see a phenomenon, and how they decide to perceive it. It is an exploration of the nature of being.

1.4.1 Grand Theory: Intellectual Structure of the Communication Field

The grand theory of the study is the Intellectual Structure of the Communication Field, a model created by John Powers (Littlejohn, 2002:16) describing the communication field in tiers namely:

Tier 1 - the content and form of messages

Tier 2 - communicators as individuals

Tier 3 – interpersonal level

Tier 4 – context and situations in which communication occurs.

The first three tiers in this theory describe the structural elements of messages, namely signs and symbols, language and discourse; the production and reception of these messages, focusing on the individual communicator's traits, behaviour and cognitive processes; and the different contextual themes that are found in communication theory such as relationships, decision making and networks. The fourth tier explains the environment in which communication occurs, namely the internal organisation. This study focuses on how communication on interpersonal level (Tier 3) is conceived within an organisation (Tier 4).

1.4.2 Interpersonal communication theory

Communication is a continuous, complex and collaborative process of verbal and non-verbal meaning making, through which individuals construct the worlds of

meaning they inhabit and mainly contact each other as persons (Stewart, 2002:22). It is further argued by Stewart (2002:35) that interpersonal communication theory assumes collaboration, culture, identities and conversation. "When communicators give and receive or talk and listen in ways that emphasise their uniqueness, unmeasurability, responsiveness, reflectiveness, and addressability, then the communication between them is interpersonal" (Stewart, 2002:41).

1.4.3 Internal organisational communication theory

Jablin and Putnam (2001:4) state that organisational communication can be viewed or conceptualised in different ways:

On the one hand focus could be on the development of organisational communication as a speciality in departments of communication and communication associations, or on communication as a phenomenon that exists in organisations. On the other, communication could be used as a way to describe organisations, whereby communication theory is used to explain the production of social structures, psychological states, member categories, knowledge etc., rather than being conceptualised as simply one phenomenon among others in organisations.

For the purpose of this study, organisational communication is discussed as a phenomenon and is based on the concepts described by Jablin and Putman (2001) above, as well as on other presupposed theories discussed below.

1.4.4 Relational Communication Theory

Relational communication is an interaction-based approach that assumes that interpersonal relationships are formed when people have a set of expectations for their behaviour based on the pattern of interaction between them (Littlejohn, 2002:234). The nature of such a relationship therefore is defined by the

communication that occurs between its members; and it is usually defined implicitly rather than explicitly (Rogers, 1998:70).

1.4.5 The Pragmatic View of Interpersonal Communication

The pragmatic view of interpersonal communication emphasises that out of the patterns of interaction that occur between the interactants, human relationships emerge (Fisher & Adams, 1994:1). A relationship in interpersonal communication is likened to the dance metaphor whereby a dance partners create patterns out of their combined movements. Each partner's movement or behaviour influences this dance, which becomes inherent, as a relational pattern, in the partners mutually produced conception (Fisher & Adams, 1994:2).

1.4.6 Systems Theory

A system functions as a whole by virtue of the interdependence of its parts and communication is described as a social system composed of individuals, by virtue of the interdependence of its parts (Fisher & Adams, 1994:5). Trenholm and Jensen (1992:37) posit that interpersonal communication is composed of elements of wholeness, interdependence, nonsummativity and equifinality.

In organisations, systems theory as described by Katz and Kahn, is used to describe organisations as made up of subsystems that take in materials and human resources and process to yield a finished product to the larger environment. The systems approach emphasises interaction of organisations with the larger environment (Shockley-Zabalak, 2002:108).

1.4.7 Constitutive Process Theory

Stanley Deetz (in Shockley-Zabalak, 2002:68) describes communication as a process of meaning development and social production of perceptions, identities, social structures and affective responses. Communication constitutes and brings about self and social environments.

1.4.8 Decision-making Theory

Decision-making occurs through communication behaviours of individuals who intend rationality but can only approach rationality because of limited information processing (Shockley-Zabalak, 2002:106).

1.4.9 Functional Approach

This approach describes communication as a complex organisational process that serves organising, relationship and change functions i.e. what messages do. It is a way of understanding organisational communication, by describing what messages do and how they move through organisations (Shockley-Zabalak, 2002:39).

1.4.10 Meaning-centred Approach

This approach maintains that a way of understanding communication is by discovering how organisational reality is generated through human interaction. The meaning-centred approach describes organisational communication as a process for generating shared realities that become organising, decision-making, influence and culture (Shockley-Zabalak, 2002:53).

1.5 A FOCUS ON INTERPERSONAL COMMUNICATION

Interpersonal communication occurs between two people, and a great deal of communication that occurs in organisations, is interpersonal (Fielding, 1997:21). Interpersonal communication is a selective, systemic, unique and ongoing process of interaction between people who reflect and build personal knowledge of one another and create meanings (Wood, 2002:28). These assertions clearly indicate why "businesspeople cannot *not* communicate" (Chaka, 2004:23). Fielding (1997:102) further states that people in organisations need to understand that the individuals' past experiences, frames of reference, set of

values, attitudes, beliefs, prejudices, as well as personalities differ from person to person, and this affects the way people communicate.

According to the situational approach, interpersonal communication is generally a face-to-face interaction between two people, which is spontaneous and informal. Here participants receive maximum feedback from each other and roles are relatively flexible as partners alternate as senders and receivers. Focus is on the external aspects by emphasising that context is important and communication occurs in separate levels (Trenholm & Jensen, 1992:28-30).

The developmental approach, as opposed to the situational approach, states that only long-lasting reciprocal relationships in which interactants respond selectively and specifically to each other is interpersonal. This view focuses on internal aspects of relationships, emphasizing that relationships vary in quality and they evolve and change over time (Trenholm & Jensen, 1992:28-30).

Criticism of the above approaches clearly suggests that, while interpersonal communication might be between two people, many other interactions are partially interpersonal in nature. Trenholm and Jensen (1992:33) state therefore that interpersonal communication could be referred to as a "fuzzy set", a class that does not have clearly defined boundaries, where individuals, sharing the roles of the sender and receiver, become connected through the mutual activity of creating meaning.

1.5.1 Interpersonal communication defined

As stated earlier, interpersonal communication is defined as a systemic, unique and ongoing process of interaction between people who reflect and build personal knowledge of another and create meanings (Wood, 2002:28). Wood (ibid) further explains that interpersonal communication is selective because individuals choose whom they want to communicate with. The systemic nature of interpersonal communication is derived from the fact that individuals communicate in contexts that influence what happens and the meanings they

assign to it. The nature of relationships in interpersonal communication is beyond social roles, thus individuals communicate in a unique way. Interpersonal communication is an ongoing process since it develops over time because of the dynamic nature of relationships in which people interactively engage continually and share meanings (Wood, 2002:29).

1.5.2 Perception defined

Perception is defined as a social, cognitive process whereby individuals assign meaning to raw sense data (Trenholm, 2005:44). It is an active process whereby people make sense of the world and give meaning to their experience (Rothwell, 2004:13). According to Wood (2003:42), perception occurs in three processes: selecting, organising, and interpreting people, objects, events, situations and activities. These three processes are overlapping and continuous, as such they blend into, and influence one another.

1.6   INTERNAL ORGANISATIONAL COMMUNICATION

Today's organisations are experiencing organisational communication not only more complex and varied, but as more important to the functioning and success of these organisations. The field of organisational communication is so diverse such that it explains communication at the micro, meso and macro levels; formal and informal communications, as well as externally directed communications (Baker, 2002:1). Besides its fragmented nature, organisational communication is the central binding force that permits co-ordination among people and thus allows for organised behaviour. This suggests that people co-ordinate activities with one another to survive and prosper in organisations and that through communication people are persuaded to cooperate and co-orient their behaviours in order to establish functional interpersonal relationships that allow them to work together towards attaining their goal (Kreps, 1990:4-5).

Any communication that occurs between individuals not only can have impact on those individuals, it can also impact on the total system of an organisation, which

is composed of groups of individuals who interact with one another, thus communication behaviour of individual employees plays a significant role in organisational life (Richmond & McCroskey, 1992:15). Individuals, who continually work together to achieve a common goal, be it in a sports club, a school, a department, a project or organisation, require communication, because communication provides the connections that keep the organisation together (Richmond & McCroskey, 1992:2).

1.6.1 Organisational communication defined

Richmond and McCroskey (1992:19) define organisational communication as a process by which individuals stimulate meaning in the minds of other individuals by means of verbal or non-verbal messages in the context of a formal organisation. Shockley-Zabalak (2002:28) also defines organisational communication as the process through which organisations are created and in turn, create and shape events. It is a combination of process, people, messages, meaning, and purpose. Human communication is important for understanding communication processes within organisations as this occurs within a social collectivity, as a transaction that is symbolic, intentional, and continuous and complex and it cannot be arbitrarily isolated. Internal organisational communication, therefore, is communication that occurs in the internal environment of an organisation.

The above arguments indicate that organisational communication is a dynamic, ever changing process, likened to a river spoken of by Heraclitus, a Greek philosopher, who explains that one cannot step in the same river twice – from the moment one puts one's foot in the river, and takes it out, and the moment one puts it back again, the river has changed so much it really is not the same river anymore (Richmond & McCroskey, ibid). This implies therefore that communication that occurs in organisations changes all the time and it is affected by conditions that exist in organisations.

1.7 THE RELATIONSHIP BETWEEN INTERPERSONAL COMMUNICATION AND INTERNAL ORGANISATIONAL COMMUNICATION

The formalisation of companies' interdependent interaction with their societies and the environment in which they operate indicates that, as much as companies and organisations need to exist, they are inevitably affected by their significant societies, as such they would move towards building communicative relationships with all their stakeholders (Institute Of Directors, 2002). Such interactions necessitate that effective communication is central to all organisations, both internally and externally; and that communication depends on the people who work in organisations, who interact together to create meanings by exchanging words and non-verbal messages (Fielding, 1997:27). The aforementioned points suggest therefore that effective interpersonal communication is essential in organisations as it assists in building better interactions between management, subordinates and other stakeholders in order to realise the overall objectives of an organisation.

Tompkins (in Jablin & Putnam, 2001:xix) postulates that organisations are systems of interacting individuals who, through communication, actively create and recreate their unique social order. Since interpersonal communication involves two people working together, it is apparent that these two individuals, in striving to achieve organisational goals and objectives, need to construct meanings and create supportive situations in which they work. Employees and employers in organisations are faced with communication challenges as they interact with their colleagues and superiors. Challenges such as, among others, attitudes and perceptions of themselves and others with regard to their jobs, relational interactions and their key communication roles within the structures of the organisation, message constructions and attachment of meaning to these messages, emphasise that communication constitutes organisation (Tompkins in Jablin & Putnam, 2001:xxi).

The provision of theoretical aspects and research on interpersonal communication and internal organisational communication indicate that there exists a need for interpersonal communication in the daily operations of a business entity. It is however arguable that the accounting profession, as a business entity or organisation, could also benefit from applying interpersonal communication skills and principles. It is still not known whether accounting professionals perceive communication, particularly interpersonal communication as necessary in their daily interactions; or whether interpersonal communication plays a role in internal organisational communication. These issues are to be discussed and explored in this study.

1.8   METHOD OF INVESTIGATION

1.8.1 Methodological Approach

The study uses a qualitative research design because of its exploratory nature. The objective of qualitative design is to explore areas where limited or no prior information exists and/or to describe behaviours, themes, attitudes or relations that are applicable to the units analysed (Du Plooy, 2002:83). Qualitative research properly seeks answers to questions by examining various social settings and individuals who inhabit these settings (Berg, 1998:7). Since the aim of the study is to answer a research question by understanding the perceptions and experiences of professional accountants in order to gain insight on the concept of interpersonal communication, the method of reasoning will be inductive. Questions will be based on assumptions, which would need to be well established in literature to avoid the risk of basing interpretations on subjective reasoning (Berg, 1998:8). This method is best suited to this study because it can better uncover the perceptions and experiences of respondents without limiting their choice of answers and allowing them to freely express themselves in an ordinary setting.

1.8.2 Research Methodology

An unlimited empirical study in the form of interviews with professional accountants will be conducted to collect primary data. An unstructured, face-to - face interview by the researcher with the respondent will be undertaken in a natural setting. The interview is intended to emphasise the interviewee's point of view, since the study aims to articulate as much as possible the interviewee's own perspectives (Bryman, 2001:313). Because of the nature of the study the interviewer is allowed to deviate significantly from any schedule or guide that is used for asking questions that follow up on interviewee's answers. An unstructured questionnaire consisting of key research questions is used to allow for flexibility and more information from the interviewee. All interviews are audiotaped if permission for this is obtained. These recordings are then transcribed verbatim at a later stage by the researcher and the resulting texts are analysed. In cases where permission to audiotape is not granted, extensive notes will be taken by the interviewer.

1.8.3 Population

The population of the study consists of professional accountants from different organisations in South Africa, who are either in managerial positions or have just obtained their professional qualification and are entering the job market. Since it might be impossible for the researcher to access interviewees randomly from a list of professional accountants, the snowball sampling technique is used, whereby the researcher uses contacts from fellow professional accountants to access others. The Gauteng province is chosen as the population area of this study for the sole reason that, since the study is about perceptions, no particular responses are envisaged; as such a perception would be a perception irrespective of the geographical location of the interviewee.

1.8.4 Delimitation of the study

The study focuses on interpersonal communication that occurs between professional accountants and their colleagues (subordinates, superiors, accounting professionals and non-accounting professionals), how these professionals perceive and experience their interactions with others within their organisational settings and how these interactions are seen to affect communication inside the organisation. For the purpose of this study professional accountants include Associate General Accountants (AGAs) and Chartered Accountants (CAs) in public practice and in commerce and industry as defined by the South African Institute of Chartered Accountants (South African Institute of Chartered Accountants, 2004:1-2).

1.9   DERMACATION OF THE STUDY

Chapter 1: Orientation and introduction

This is the introductory chapter that provides a general overview of the study, the research questions and objectives, the research method, as well as the scope of the study. Its core revolves around the explication of the meta-theoretical departure of this study. In addition, this chapter sets out the basic structure of the dissertation and the following chapters.

Chapter 2: The tier of interpersonal communication

In this chapter the various concepts relating to interpersonal communication theory will be discussed. Selected perspectives, as well as theories of interpersonal communication will be outlined so as to provide some background as it relates to the study.

Chapter 3: The context of internal organisational communication.

Since the study focuses on interpersonal communication in organisations, this chapter sets the theoretical overview of the concept of internal organisational communication and its related aspects.

Chapter 4: The relationship between interpersonal communication and organisational communication.

In this chapter a discussion will be based on the interrelatedness of the two concepts. Different theoretical arguments are posed in this chapter to investigate the significant relevance of interpersonal communication in an organisational setting where professional accountants work.

Chapter 5: Research Methodology

Chapter five outlines the research methodology in detail, highlighting the methodological paradigm of the study, sample selection and data collection methods.

Chapter 6:   Exposition and research findings

The results obtained from interviews are discussed and compared to the main proposition.

Chapter 7:   Analysis and interpretation of data

This chapter analyses the research data and interpretations are made. This chapter concludes with summary of the research, discussion on whether the research objectives were met, and recommendations for future research are made.

CHAPTER 2

INTERPERSONAL COMMUNICATION AND THEORETICAL PERSPECTIVES

2.1   INTRODUCTION

Interpersonal communication forms a basis for our personal and professional identity and growth, and is the primary basis for building relationship connections with others (Wood, 2002:11). People engage in face-to-face interactions in a quest to create relationships in an ongoing process of "becoming", by acting toward and with one another (Fisher & Adams, 1994:xv). The process of interpersonal communication allows people to negotiate definitions of their relationships as they share the roles of the sender and receiver and become connected through the mutual activity of creating meaning (Trenholm & Jensen, 1992:33). Interpersonal communication is therefore about communication between individuals, and by individuals who create and share meanings in their interactions.

From a meta-theoretical perspective of this study, ontology, whose focus is the nature of human social interaction (Littlejohn, 2002:28), it could be argued that since interpersonal communication is an interaction between individuals, it allows for people to explore and discover the nature of this communicative interaction as well as to decide how to perceive it. Hence the interpersonal communication phenomena would be perceived differently and uniquely. Although communication may exist at various levels, this chapter focuses on the interpersonal level of human communication, as described by John Powers as Tier 3 in his theory of Intellectual Structure of the Communication Field (Littlejohn, 2002:16) as well as the establishment of mutual relationships created by communicating participants as a basis for effective interpersonal communication.

2.2   PERSPECTIVES OF INTERPERSONAL COMMUNICATION

Proponents of interpersonal communication theory describe it as a dynamic process of interacting and creating relationships between people, who systemically engage in transactions and selectively construct and manage meanings in their relationships. In interpersonal communication human relationships emerge from patterns of behaviour between individuals. Fisher and Adams (1994:v) describe it as a dance in which these individuals continually participate in a quest to create a rhythm of dancing steps. As communicators continually engage in this dance, they follow rules that they have mutually chosen, help them coordinate and manage meanings. The perspectives outlined below give a point of departure for explaining interpersonal communication theory.

2.2.1 Interpersonal communication as a transaction

When individuals communicate, they become connected in a unit of social intercourse, called a transaction, whereby the sender creates a transactional stimulus and the receiver produces a transactional response (Frost, Vos & Dreyer, 1993:39). According to this perspective, each communicator is a sender-receiver, not merely a sender or receiver. In other words, at any given moment, communicator A is capable of receiving, decoding and responding to communicator B, while at the same time communicator B is receiving and responding to communicator A (Adler, Rosenfeld & Towne, 1989:11). A transactional communication process is not merely a two-way interaction as the parties involved have influence on each other, as a result a relationship is formed as the participants communicate. Stewart (in Gudynkust & Ting-Toomey, 1988:21) also states that every time people communicate, they continually offer definitions of themselves and respond to definitions of the other(s) as they perceive them, which explains the impact they have on each other during such a transaction.

Every message in transactional communication is content bound (i.e. what is actually said and done), and has a relationship dimension in which the message defines and redefines the association between individuals (Rothwell, 2004:13). It implies therefore that interpersonal communication, as a transaction, involves participants who continuously occupy different but overlapping environments, and create a relationship by simultaneously sending and receiving messages from each other (Adler *et al.*, 1989:12). In short, interpersonal communication is a transaction that occurs at a specific moment, when one individual sends a message to another, who in turn responds to the message by sending back another message. Communication is about creating a transactional partnership in a given moment.

2.2.2 Interpersonal communication as a process

The notion that interpersonal communication occurs as a continuous, complex, selective, systemic, unique and collaborative process of interaction between people who reflect and build personal knowledge of one another, create meanings, relationships, explains its dynamic nature (Wood, 2002; Stewart, 2002; Fisher & Adams, 1994). As a continuous process, communication allows people to continually engage in deriving meaning of what is happening around them. It becomes complex as humans do not only communicate verbally or nonverbally, but there are hidden elements that only surface when they create problems in a communication situation. Its collaborative nature explains that communicators do not necessarily have to always agree, but they can collaborate (Stewart, 2002:22). Berlo (in Gudynkust & Ting-Toomey, 1988:21) postulates that as a process, interpersonal communication does not have a beginning, an end, or a fixed sequence of events. It is not static, but moves over time, becoming more interpersonal as people interact. Its systemic nature derives from the fact that it happens within a system of interactive processes of which it is part, as well as the fact that it occurs between individuals who are parts of those systems. It becomes selective if and when individuals choose what type of interactions they want to engage in, and with whom they want to interact. The

uniqueness of interpersonal communication is drawn from the premise that individuals are unique beings who participate in interactions that prescribe to their uniqueness.

2.2.3 Interpersonal communication as an interaction

Interpersonal communication is characterised by two people who contribute something into the act of communicating. During their interaction, each communicator acts out a behaviour which consequently will affect the other participant, thus crafting a pattern of interaction that binds them together in a particular way; hence a relationship is formed and defined (Fisher & Adams, 1994:xv). As an ongoing process in which people continue to communicate, communication defines and redefines their relationship with each other. "When we speak of relationships, we speak a language of connectedness – of acting in conjunction with others, of interrelating, acting in awareness of the other, of mutual influence" (Rogers, 1998:70). Interpersonal communication can therefore be described as the creation of a relationship since there is an interconnectedness of the interactants, in relational patterns. Duck (in Wood, 2002:41) postulates that communication is relationships; that interaction is the crux of what a relationship is and of what partners mean to each other; that interpersonal communication is the primary way people build, refine, and transform relationships, thus interpersonal communication is an interaction .

Weakland (in Montgomery & Duck, 1991:28) posits that the interactional view of communication assumes that "there is no such a thing as a simple message" because communicators are sending and receiving messages simultaneously, which implies that no single message can be adequately understood without considering messages that qualify its meaning. Every message is a double message insofar as it is both a stimulus and a response, implying also that the ongoing sequence of interactions has no beginning or end. The interactional sequences are therefore self-perpetuating and repetitive, and no matter how unusual a particular person's behaviour may seem, it is sensible within its own

particular interactional context (Montgomery & Duck, 1991:29). This suggests therefore that interpersonal communication occurs when there is an interaction between individuals.

2.2.4 Interpersonal communication as a creation of meaning

When people communicate, they exchange words and create meaning as they come to understand what each other's words and behaviours stand for, represent, or imply (Wood, 2002:33). This suggests that no effective communication exists between communicators if the message sent cannot be assigned a meaning. When communicating, people develop mutual expectations to establish common meanings because "humans live in worlds of meaning, and communication is the process of collaboratively constructing these meanings" (Stewart, 2002:18). It is in this light that communication may be seen as a platform for creating meanings from messages sent to participants, by participants. Messages symbolise the meaning of one person to another; therefore, those who receive them, based on the receivers' own needs, values, and perceptions, must interpret them, since "meanings are in people, not in words" (Adler *et al.*, 1989:109; Wood, 2002:37). It also implies that in interpersonal communication meanings are neither self-evident nor inherent in words, but their significance is constructed in a specific context. Communication as an action or an interpreted movement explains communicators' messages as well as meanings they exchange.

As people continually strive to attain mutual creation and sharing of meaning, they construct structures in which they determine and learn a set of rules that describe how they and others should behave in their daily communicative encounters. They choose which rules are to be followed by the communicating parties and their conversations are punctuated into units of particular interpretations of messages that are located within the context of related meanings (Miller, 1976:21). The premise of a socially constructed reality embodies among others, a rules perspective stating that without rules there can

be no meanings. According to this view, interpersonal communication is rule-based since rules organise meanings of communicators and also shape the sequence of actions. Emphasis is on managing meanings rather than "sharing" of meaning, which implies that communication is not necessarily sharing a meaning, but it is about managing those interpretations within the set rules (Montgomery & Duck, 1991:26). The coordinated management of meaning perspective sees interpersonal communication as a process of coordination in which each person interprets and responds to the acts of another, monitors the sequence, and compares it to his or her desires and expectations.

2.3   THEORIES OF INTERPERSONAL COMMUNICATION

Interpersonal communication is about relationships that people create and define when they participate in a communication interaction. "Once we say something to another person that becomes part of a relationship" (Wood, 2002:36). Fisher and Adams (1994:xv) maintain that communication is not something you do as much as it is something you participate in. As a result no individual communicator can create an interaction or define the interpersonal interaction; rather more than one individual contributes to the interaction. It is from this premise that interpersonal communication is viewed in the following theories:

2.3.1 Relational Communication Theory

Relational communication represents an interaction-based communication approach to the study of interpersonal relationships (Rogers, 1998:70). Littlejohn (2002:234) defines a relationship as a set of expectations two people have for each other's behaviour based on the pattern of interaction between them. Any interaction that results from communication therefore creates a relationship.

According to the relational communication theory, the nature of a relationship is defined by the communication between its members, and it is usually defined implicitly rather than explicitly. Relationships are dynamic and develop over time through a negotiation process between those involved. Rogers (1998:70-71) is of

the view that relationships imply connectedness i.e. people act in conjunction with others; they interrelate; are aware of each other; and have mutual influence on one another. According to this view, relationships are a common thread that exists or develops between people, with members tied together in some manner such that one constrains the other. Such relationships are characterised by participants' involvement, or social boundedness as there is a degree of mutual dependency as well as interconnectedness between and among relational members such that a social unity or wholeness is formed (Rogers, 1998:70).

Fisher and Adams (1994:164-168) also describe, from a pragmatic view, characteristics of interpersonal relationships: Firstly, relationships are created and continue to exist with a life of their own nurtured by the participants and affecting the participants within them. These relationships consist of combined actions performed by the participants, which create meaningful patterns of interaction. Secondly, relationships are becoming, which implies that they are constantly in process, continually evolving, constantly changing, and moving, becoming something else and are inherently consequential. Thirdly, relationships are dependent on the quality of different communicative behaviours, the interactions between participants, and the unique acts that these participants perform in a relationship. Thus communication is interaction, which, in turn creates relationships.

Watzlawick, Beavin and Jackson (in Littlejohn, 2002:235-238) describe basic axioms of relational communication: First, "one cannot not communicate". People continually affect other's perceptions, reactions and behaviour whether they want or not. This axiom emphasizes that any perceivable behaviour is potentially communicative. "Regardless of whether we aim to communicate, or whether others understand our intentions, we continuously, unavoidably communicate" (Wood, 2002:35). The second axiom indicates that every conversation, no matter how brief, involves two messages, namely a content message and a relationship message. The third axiom explains how communication interaction is always organised by the communicators into

meaningful patterns called punctuations. Communicators may also respond similarly or differently from one another in a symmetrical or complementary way.

2.3.2 The significance of relational theory in interpersonal communication

The relational theory emphasises the fact that interpersonal communication involves one individual relating to another. This explains why individuals cannot *not relate* with others in their daily encounters. It is from this basis that these individuals tend to explain their being in terms of the relationships they participate in. Concepts such as the social construction of self, self-presentation, and I-it relationships have emerged from the proponents of the social relational theory.

2.3.2.1 The social construction of self

Individuals construct their identities in terms of how they participate in the social world around them, hence personal identity is constructed when an individual internalises other's perspectives and come to share their perceptions of people, events, situations, and ideas of their selves. "The self is a complex process that involves internalising and acting from social perspectives that we learn as we communicate" (Wood, 2003:67). Self-concept is a social construction, a product of interpersonal communication, since individuals identify themselves in terms of their relations with others (Rothwell, 2004:65). Adler *et al.* (1989:35) assert that people are not passive recipients of environmental influence. They have a continuing need to establish the value and correctness of their beliefs, attitudes and behaviours with those around them in order to establish the value of their own position. Martin Buber (in Adler *et al.*, 1989:36) states: "Man wishes to be confirmed in his being by man, and wishes to have a presence in the being of the other… Secretly and bashfully he watches for a Yes which allows him to be and which can come to him only from one human person to another". When people communicate interpersonally with others, they relate with them, they see themselves through others' eyes, they regard others as their mirror, and hence they are "the social construction" of themselves. They are constantly seeking

approval from their communicative partners. They relate because they want to be.

Rosenberg and Civicky (in Adler *et al.*, 1989:36-41) describe how people view themselves in multidimensional ways: First, they view themselves as *the perceived self*, in relation to their social status, their social labels, and their "ego extensions". Second, they view themselves as *the desired self*, presenting the idealised image, committed image and the oral image. Third, they see themselves as *the presenting of self*, which involves the ways they actually behave with others. The way people view themselves is often at odds with others' perceptions, thus self-concept is subjective. Although the self-concept is flexible from moment to moment, individuals have a strong tendency of resisting the revision of their self-perceptions. "Our self-concepts are relatively stable. They don't change easily even in the face of contradictory evidence" (Rothwell, 2004:65).

2.3.2.2   Presenting the self

A dramaturgical view of communication, developed from Erving Goffman's theory (Littlejohn, 2002:151) of symbolic interactionism, describes the self as one's ability to project a self-image to other people. According to Goffman (in Littlejohn, 2002:151) a correctly staged and performed scene leads the audience to a performed character, the self, which is a product of a scene that it comes off, and it is not a cause of it. Goffman theory suggests that the self, as a performed character, is not an organic thing that has a specific location, whose fundamental fate is to be born, to mature, and to die; it is a dramatic effect arising diffusely from a scene that it is presented. Burton and Dimbleby (1988:112) posit that when individuals play a part, they implicitly request their audience to take seriously the impression that is advanced to them. The audience is requested to believe that the character they see actually owns the attributes the person appears to possess; hence that person offers his/her show for the benefit of other people. It could be argued therefore that in many communicative interactions,

people project certain different images of themselves by deciding on which role they would act in, as a result they are not "totally" their authentic beings when they communicate.

Goffman (in Burton & Dimbleby, 1988:112) defines interaction as a reciprocal influence of individuals upon one another's actions when in one another's immediate physical presence, hence the term 'encounter'. Interaction is described as symbolically showing how participants, as self-conscious beings, adopt each other's perspective when looking at themselves, others and the world and how they determine what construed performances mean and what viewpoint they represent (Jansen & Steinberg, 1991:51). It is in this basis that people, in interpersonal communication situations would perform to their "audience" and present themselves as actors whose acts are what the audience believe, implying that most communicative interactions are enacted.

2.3.2.2   I-It relationships

Martin Buber (in Jansen and Steinberg, 1991:58) posits that in a communication relationship, I-it expresses an inauthentic mode of existence, in which the "I" regards the other as an "it", an object. I-it relationships are characterised by elements of dominance, self-centeredness, pretence, exploitation, and manipulation, thus they do not have elements of mutual trust, openness and reciprocity between the partners, but the "I" in these relationships uses and manipulates the other to achieve his/her own ends (Jansen & Steinberg, ibid).

Buber (in Jansen and Steinberg, 1991:58) clearly describes the nature and characteristics of two modes of existence and their meaning in modern life: *being and seeming.* Being proceeds from what one really is, it involves the spontaneous and unreserved presentation of what one really is in one's personal dealings with others, while seeming results from how one wishes to appear (Stewart, 2002:666). The dialogue is described as the union of opposites, emphasising that this interaction is responsible for the quality of individual's

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existence. Focus here is on participants in communication and the quality of their participation, which suggests that no great attention is placed on the role the medium plays in interpersonal relationships, as well as the social roles of the participants which can detrimentally affect the nature of their relationship (Jansen & Steinberg, 1991:62).

2.3.3 Systems Theory of Interpersonal Communication

When people engage in interpersonal communication they build relationships, which are unique, interdependent and mutual. They create systems that are characterised by a set of unique rules, roles and norms. A system refers to a set of parts or variables that influence one another within an environment and form a sum total that is different from any of the parts (Littlejohn, 2002:37). It is a whole by virtue of the interdependence of its parts; and it is characterised by five central properties: wholeness, nonsummativity, openness, hierarchy and equifinality (Fisher & Adams, 1994:5). It is whole because its components affect other components in the system. It is nonsummative if it is able to take on an identity separate from its individual components. A system is open as it is usually affected by components of an entire environment, and inherently equifinal since its outputs are different from its inputs. Its hierarchical nature is displayed by embeddedness within both its environments as well as other systems.

The aforementioned elements of a system indicate that systems are dynamic wholes in which parts interrelate in complex patterns of interaction. Therefore systems theory in interpersonal communication could be explained in terms of a social system, in this case a social grouping of two people, that is, a dyad that occurs anytime individuals' actions become interconnected. Interpersonal communication, as a system, is embedded within a hierarchy of systems (Fisher & Adams, 1994:9). Figure 2.1 displays the interpersonal communication system as nested within a hierarchy of circular systems. The smallest system in the inner circle (A) is the individual human being or the intrapersonal system, which cannot be named a social system as it consists of only one individual, the second inner

circle (B) is the interpersonal system, the third (C), the group system, the fourth (D), the organisational system, and the fifth (E), the societal system (Fisher & Adams, 1994:9).
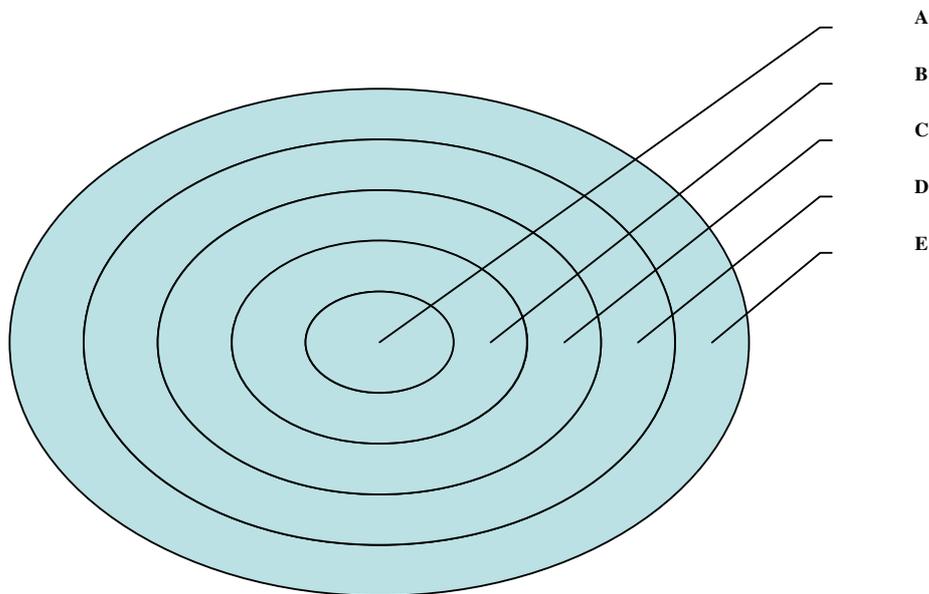
Figure 2.1 Interpersonal communication systems (Adapted from Fisher & Adams, 1994)

Since this study focuses on communication that exists at the dyadic level, the group system, as well as the organisational system, circles B, C and D in the diagram serve as points of departure to explain the systems theory.

Fisher and Adams (1994:10-18) outline several principles of the systems theory from a pragmatic view: First, human actions or behaviours are the phenomena necessary for understanding human communication. This principle assumes that in any interactional situation it is inevitable that one cannot communicate, hence communication is conceptualised as behaviour that has no opposite. Exponents of the pragmatic view postulate that since systems are hierarchically nested within one another, it is essential for an individual in an interpersonal interaction

to understand the behaviours or actions of the other party as they relate to the dynamics of that interpersonal system (Fisher & Adams, 1994:10).

Second, the interpretation or definition of communicative behaviours is found in the patterns of how those behaviours interconnect with one another. This principle has double implications: on the one hand, the pragmatic view emphasises the importance of interaction rather than separate parts because interpersonal communication is perceived as a systematic whole, which suggests that no single entity of the system possesses meaning or significance in or of itself. On the other hand patterns themselves may be interpreted differently because they are capable of being ordered differently, which implies that different punctuations or orderings of a sequence of behaviour can create different realities for interactants. This view suggests that different meanings of the interactants' realities would be punctuated differently; as a result the interpersonal communicative pattern would be independent of the interactants' one.

The third principle states that the meaning or significance of communicative patterns is discovered by recognising that they are context-bound. Bateson (in Fisher & Adams, 1994:14) states that nothing has meaning unless it is contextualised. In other words, the meaning of any interactional pattern varies according to the relational context in which it occurs since systems operate through feedback, within margins that set the norms for their proper functioning (Jansen & Steinberg, 1991:42).

The fourth principle points out that to understand communication is to "make sense" of the communicative patterns retrospectively, which implies that communication as a process within a system and between systems highlights the effects that interaction between its constituent parts may have for the operation of that system (Jansen & Steinberg, 1991:43).

The systems theory maintains that systems are goal oriented and regulate their behaviour to achieve certain goals (Littlejohn, 2002:39); therefore people in systemic communicative relationships behave in certain ways as they respond to feedback in order to avoid deviations from their goal orientation. Since human communication is a complex open system that interacts with its environment, it has inputs and outputs. In addition, because it must maintain itself so that it can achieve homeostasis, the system somehow detects when it becomes unbalanced and make adjustments to return to the balanced state (Littlejohn, 2002; Jansen & Steinberg, 1991). Ideally, participants in interpersonal communication strive to maintain their interaction balance by trying to mutually understand their communicative relationship, thereby changing and adapting to their dynamic environment, and finally achieving their goal.

2.3.4 Social Communication Theory

The principle of social communication theory derives from the fact that the same meaning that defines a communication system as a whole must be used to explain personhood, warding off the notion that communication is conceived as an output of an already existing and freestanding person. Instead the theory maintains that human beings are independent neither of the behavioural resources made available to them by their communities nor of the interactive, meaning-generated processes that make use of these resources; that people are organised clusters of meaning continuously produced in and through a community's behavioural processes (Sigma, 1998:50).

It is argued that individuals cannot detach themselves from their socio-cultural settings since these settings are systems in which these individuals exist and therefore their interactive behaviours affect and are affected by the behaviours of their society. An individual, as a member of the society, is regarded as a *moment* in that society, a moment that has a recognisable (patterned) location in the group's process and structure. Social communication theory also aligns itself with the principle of consequentiality, which explains that whatever emerges during,

within and as part of peoples' interactive connections, has consequences for those persons. Each communicative encounter that happens between individuals results in a consequence, which, whether favourable or unfavourable, should be borne by the participants (Sigma, 1998:51-52).

2.4 MODELS OF INTERPERSONAL COMMUNICATION

Since interpersonal communication is intangible and abstract in nature, models are used to better describe how this process occurs. The following is an outline of various models that could be used to describe the nature of this phenomenon. The selected models discussed below are assumed to be relevant for the purpose of this study.

2.4.1 The Linear model

The linear model, developed by Shannon and Weaver (Rothwell, 2004:9) describes communication as a one-way phenomenon whereby an initiator (sender) sends a message to the receiver in an atmosphere of noise or interference. According to Adler *et al.* (1989:8) communication here is like giving an injection: a sender encodes ideas and feelings into some sort of message and then injects them by means of a channel into a receiver. Critics of this model argue that communication only happens when the sender sends out a message to the receiver who does not react to the message, implying that it is a one-way process - a line (Frost *et al.*, 1993:9). Since the action of the receiver sending back a reply cannot be "seen", this model is limited in its application (Rothwell, 2004:11). For interpersonal communication to happen, there must be participation from both parties, but this model does not seem to allow for all parties to be active (Wood, 2002:25).

2.4.2 The Interactive model

This model, developed by Wilbur Schramm (in Rothwell, 2004:12) assumes that there must be feedback or the "return loop" from the receiver to the sender, as

well as a field of experience of both the sender and the receiver, in terms of cultural background, ethnicity, geographic location, and general personal experiences accumulated over a lifetime. The model suggests that communication here occurs as two people interact hence it is interpersonal. Even though this model attempts to describe communication by including feedback and environment, it still portrays communication as a static activity in which discrete "acts" of communication begin and end at identifiable times with the sender's message causing an effect in a receiver, thus it is sequential (Wood, 2002:26). The model also suggests that at any given moment a person is either a sender or a receiver (Adler *et al.,* 1989:10).

2.4.3 The Tubbs and Moss model

In an attempt to modify the interactive model, Tubbs and Moss added the time element, stating that communication is not just a "Wimbledon Tennis" type where messages and feedback are discrete little balls tossed across to and from the players. In stead, messages and feedback are both parts of a continuous, developing process that moves and changes through time (Frost *et al.,* 1993:21). Represented as a helix, the model assumes that the two people engaging in this spontaneous and relatively unstructured communication play overlapping roles (Tubbs & Moss, 2003:9). The model explains communication as irreversible transaction that never returns to its original point. This implies that for as long as communicators communicate and interact, their messages and feedback would change over time (Frost *et al.,* 1993:22).

2.4.4 The Pragmatic model

The pragmatic model describes interpersonal communication as a dynamic fluid process with no beginning and no end. Individuals engage in or become part of communication with another rather than communication being something that individuals do to each other (Fisher & Adams, 1994:24). Dance (in Fisher & Adams, 1994:23) uses a spiral to represent the relationship that connects the two

individuals who communicate with each other. Dance explains that while moving forward, communication is at the same moment coming back upon itself and being affected by its past behaviour and it is to some extent dependent upon the past which forms the present and the future. This model bases its assumptions on the sequences of communication occurring at the interpersonal level. The spiral represents the relationship between the two individuals, which emerges from the interdependency of their behaviours; the enveloping context and the broader levels of societal social systems in which interpersonal communication occurs (Fisher & Adams, 1994:24).

2.5 ELEMENTS OF INTERPERSONAL COMMUNICATION

2.5.1 Perception as communication

The way we see objects, letters or words determines the way we describe them. In the same light we perceive these things, so do we perceive people around us, and these perceptions are context bound, thus these perceptions are subjective and can be false. Tubbs and Moss (1994:33) posit that as communicators, people depend on these perceptions in their everyday encounters and the way people perceive others determines the kind and quality of communication that occurs. Since perception involves selecting, organising and interpreting the meaning of the world around us, and communication is about constructing meanings, perception is not likely to take place unless there is a communication activity (verbal and non-verbal) to assess.

Perception is not only about communication that is happening, it is also about communication that is about to happen because people make perceptual judgements in order to anticipate the behaviour of others, and in order to plan their own communication in the conversation as it unfolds (Burton & Dimbleby, 1988:41-42). "As we talk, we may focus our attention on interaction constructs, or the other's style of communication…we begin to guess at motivations and build personality for the other" (Stewart, 2002:174). Since interpersonal

communication involves an interaction between people, it is inevitable that this interaction is influenced by these individuals' perceptual framework, which includes their individual attitudes, personalities and emotional states. It could be argued therefore that whatever judgements people make of others also depicts something about them. As a result, perception is essential to the construction of social reality.

2.5.2 Roles in interpersonal communication

A role is a set of norms that applies to a specific subclass within a society, thus roles relate to the norms which the society has chosen, be they expected or enacted (Tubbs & Moss, 2003:260). Roles differentiate people on the basis of the function they perform in a social setting. They are a set of expectations that group members share, concerning the behaviour of a person who occupies a given position in the group; and are determined partly by the physical environment of the group and partly by the behaviour of the members themselves (Schneider, Donaghy & Newman, 1975:128-129). This implies that individuals behave in certain "acts" within their interactions with others, as they are expected to, or they enact a part in which they "fit" within such a setting. Tubbs and Moss (1994:213) also assert that there are many situations in which a person's expected and enacted roles are different.

Rothwell (2004:352) also posits that roles and norms are interconnected; and that the expectation tied to a role is based on a group norm. This view also applies to interpersonal interactions such as peer-peer, student-teacher, friend-friend, supervisor-subordinate, patient-doctor etc. It is essential to note that the intensity with which an individual takes on various roles differ – some roles are casual, with little or no involvement, whilst others need more commitment, therefore when people "play" roles with any measure of intensity, they communicate from within those roles; they internalise certain expectations about how they should respond and how other people should respond to them (Tubbs & Moss, 2003:261).

Interpersonal communication is characterised by the connectedness of individuals who participate in certain roles within such an interpersonal situation, within the mutual expectations of the relationship, and within the norm boundaries of that relationship. In communicative relationships, people choose roles that are closer to the description of their identity, the inner core of who they really are. On the other hand, when roles contradict with self-identity, the interrole conflict is created. The more their roles become confused with their identity, the more threatened people become (Weiss, 1998:8).

2.6   THE DARK SIDE OF INTERPERSONAL COMMUNICATION

In interpersonal communication, individuals behave in ways that affect the others involved in one way or the other. The communicative intentions of participants in any interpersonal relationship may be either constructive or destructive. Competent interpersonal communication is not merely about good persons speaking well, rather, social actors are routinely faced with the symbolic reality that humans are not perfect, that human interactions may be mysterious, problematic, challenging and disruptive (Cupach & Spitzberg, 1994:vii). Even though interpersonal communication is anticipated to be more positive and constructive in most instances, it can also manifest itself negatively through deception, manipulation and facework.

2.6.1 Deception

Deception is defined as the conscious attempt to create or perpetuate false impressions among other communicators (O'Hair & Cody, 1994:183). Deception can range from very direct lies to 'softer', more indirect actions, such as exaggerations and false implications; and could be unintentional or a joint action of collaboration among communicators (Stewart, 2002:415). Individuals have motives as to why they use deception in their communicative relationships. O'Hair and Cody (in Stewart, 2002:416) identify *egoism, benevolence and utility* as positive motives of deception because they generally have positive

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consequences for at least one individual and do not harm the relationship, whilst *exploitation, malevolence and regress* are labelled negative because their consequences harm a relationship.

2.6.1.1 Types of deception

The following are different categories of deception in communication, as outlined by Ekman (in Trenholm & Jensen, 1992:193) and O'Hair and Cody (1994:184):

Lies: communication acts that distort the truth by providing contradictory information to what the deceiver knows to be true.

Exaggerations: communication acts that provide more information than what the truth calls for.

Half-truths: deceptive acts in which the deceiver controls the level of information such that only part of the truth is revealed or that the message is modified or qualified in order to minimize the impact of the truth.

Secrets: the deceiver remains silent when he/she in fact has the information needed or requested by the target.

Diversionary responses: the deceiver provides information that diverts the topic to a new area so he/she will have to lie or tell the truth.

Concealment: a lie in which one person withholds information from the other in order to perpetuate an erroneous assumption about facts or emotions.

Falsification: same as concealment but used when confrontation or provocative behaviour is required.

Of all the aforementioned categories, acts that mostly occur in interpersonal relationships are half-truths, concealments and falsifications.

2.6.1.2   The importance of deception in interpersonal relationships

The occurrence of deception in interpersonal relationships suggests that well-meaning and generally honest people tactically use it as a strategy. Such acts as *deception by commission,* when the deceiver causes the deceived to believe the deception; or *deception by omission,* when there is a need for politeness in conversation; or *deception by collaboration,* when both communicators participate in deceptive acts, displays the function of deception as a strategy to build pleasant interpersonal relationships (O'Hair & Cody, 1994:192). On the other hand it could be argued that although deception might be perceived as a means of survival, it could bear significant consequences on communication and communicators. Deception could be ethically and morally destructive as well costly for interpersonal relationships if the predicted consequences are that the other party could be harmed in the process, or there could be lack of trust and respect between the participants. For as long as people engage in interpersonal relationships in which they deceive others over and over again, justifying their "positive" motives, they would eventually entangle themselves in a spiral of deceptive communication acts so much so that communication becomes a series of deceptive acts and loses its intended purpose or meaning.

2.6.2 Facework

Face can be defined as a projected image of one's self in a relational situation. It is an identity that is defined conjointly by participants in a setting in which the participants whose degree to project the "authentic self" and to maintain the "social self" differ in terms of the conceptualisation of selfhood, hence there is a different degree of selfhood that is projected into the public self-image known as "face" (Gudykunst & Ting-Toomey, 1988:85). According to Goffman (in Trenholm & Jensen, 1992:13) face is an approved social identity, a present of self to others for their approval; and, if and when communication is incongruent with face, it is judged as socially unacceptable. A person's face has both internal and external components which are often observable in social settings: the internal

component being the inner voice or reflection, and the external component being an attributed aspect of a person's self-presentation, hence face can be defined as the evaluation of self based on internal and external (to the individual) judgements concerning a person's adherence to moral rules of conduct and position within a given social structure (Early, 1997:42- 43).

Facework occurs when people use communicative behaviours to build and protect their own face and to protect, build or threaten the faces of others (Littlejohn, 2002:247). However, Goffman (in Early, 1997:50) points out that although a person's social face can be his most personal possession and the centre of his security and pleasure, it remains only on loan to him from society; it will be withdrawn unless he conducts himself in a way that is worthy of him. Goffman therefore argues that the approved attributes and their relation to face make a man his own jailer. This argument suggests that a person's worth can only be recognised if and when he presents himself according to approved prescriptions of a given social structure, implying that it is the society that can approve his being, thus he can never "be" if society disapproves.

Gudykunst and Ting-Toomey (1988:86) point out that in communication there exists positive and negative facework. Positive facework entails the degree of threat each gives to the other's need for inclusion and approval, while negative facework emphasises the need for dissociation. In addition, Early (1997:50) outlines Goffman's primary ways of conducting facework, namely, corrective facework and avoidance facework. Corrective facework involves actions used after a threat to face has occurred, whose purpose is to help the social units to maintain equilibrium through the process of interchange. Avoidance facework, on the other hand refers to actions that might be inconsistent with an individual's self-presentation line. These arguments indicate the effect of facework has in interpersonal communication relationships in social settings: the fact that individuals 'put face' into these interactions could undermine effective interpersonal communication in the sense that their self-presentation might spiral

in continuous enactments eventually reducing communication into a shallow process.

2.7   CONCLUSION

Explorations of interpersonal communication, as the 3rd Tier of the Intellectual Structure of the Communication Filed (Littlejohn, 2002:16), has brought to light the fact that humans engage in face-to-face interactions on a daily basis; that humans are relational, not solitary beings. Communicating interpersonally constitutes the collaboration between the communicators in constructing meanings, as well as the construction of themselves in relation to the others, thus constructing their identity and trying to be, or appear to be, in the social arena of communication.

The theories and models put forward in this chapter provide the exponents of interconnectedness, wholeness and interactional nature of interpersonal communication; how individuals in these interactions attempt to act constructively to eventually accomplish their goal of communicating. It is apparent that not all interpersonal communication acts builds positive relationships between persons – elements such as deception and facework, which are used strategically in everyday encounters, could be detrimental to interpersonal communication, if and when applied abusively.

CHAPTER 3

THE CONTEXT OF INTERNAL ORGANISATIONAL COMMUNICATION

3.1   INTRODUCTION

For organisations to be successful, they need to develop ways in which they can involve all their stakeholders in their daily operations. Organisational communication is one way that organisations can employ to emphasise on collaboration and cooperation amongst members. Research, as well as production processes also emphasises greater collaboration and teamwork among workers in different functional groups (Baker, 2002:1). Tompkins (in Jablin & Putnam, 2001:xix) posits that organisations are systems of interacting individuals, who, through their communication, actively create and recreate their unique social order. Organisations consist of critical features: people; goals; coordinating activities, structure and environmental embeddedness (Miller, 1995:4). Studying organisational communication involves looking at how communication processes contribute to the coordination of behaviour in working toward organisational and individual goals (Shockley-Zabalak, 2002:28).

The structurally oriented definition of an organisation, which recognises the operational activities of organising, describes an organisation as a social collective in which people develop ritualised patterns of interaction in an attempt to coordinate their activities and efforts in the ongoing accomplishment of personal and group goals (Kreps, 1990:5). People gather to join efforts to achieve their individual and collective goals in an ongoing process of communication, in order to socially enable individuals to work cooperatively towards achieving the mutually recognised goals. Hence "organisational communication is central to organisation success" (Richmond & McCroskey, 1992:2) and "communication *constitutes* organisation" (Jablin & Putnam, 2001:xxi). Frank and Brownell (1989:5) also posit that organisational communication consists of communication transactions between individuals

and/or groups at various levels and in different areas of specialisation that are intended to design and redesign organisations, to implement designs and to coordinate day-to-day activities.

Miller (1995:17) posits that organisational communication is distinct from other forms of communication in that organisations are goal-directed entities in which activities are coordinated in order to achieve both individual and organisational goals. Organisations are also said to be task-related since all communication processes are closely related to the coordination of organisational activities. Organisations become structured systems that are created when activities and processes of organising occur, which could either enable or constrain communication in organisational settings (Miller, 1995:18).

This chapter focuses on tier 4 of John Power's theory of Intellectual Structure of the Communication Field (Littlejohn, 2002:16), the context and situations in which communication occurs. The focus is on thinking of communication as a phenomenon that exists in organisations. In this context communication is viewed as a way to describe and explain organisations (Jablin & Putman, 2001:4).

3.2   APPROACHES TO INTERNAL ORGANISATIONAL COMMUNICATION

3.2.1 Systems Approach

The proponents of general systems theory argue that an organisation is an open system that requires interaction among component parts and with its environment in order to survive. An open organisational system is characterised by components such as hierarchical ordering, interdependence and permeability (Miller, 2004:72). As a process, a system inputs material from the environment through its permeable boundaries, works on these inputs through transmission and then returns the outputs to the environments, thus it is an *input-throughput-output* process (Shockley-Zabalak, 2002:108).

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Because of its openness and interdependence, an organisational system is therefore characterised by holism, equifinality, requisite variety and negative entropy. Holism proposes that a system is more than the sum of its interdependent components, whilst an equifinal system can reach the same final state from different initial conditions and by a variety of paths. The element of requisite variety states that the internal workings of the system must be as diverse and complex as the environment in which it operates so that it can deal with the complexities and challenges the environment poses. Negative entropy helps a system to sustain itself since there is a flow of information between it and the environment (Miller, 1995:91). The systems approach emphasises the functional integration of system units in achieving organisational goals and activities.

3.2.2 Network Theory

A network is a grouping of organisational members who engage in a patterned interaction (Kreps, 1990:221). The purpose of a network is to map out the flows that move among the network members. The network theory emerges from the systems theory's denotation of interconnectedness among system components and the arrangement of those systems into subsystems and suprasystems where such components are people and social groups (Miller, 2004:87). Stohl (1995:23) states that communication in a "network" organisation is an interactive process, shaped by multiple strands of activities. The network perspective views an organisation as an open system of participants (peoples, groups, and other organisations) who are joined together by a variety of communicative relationships. "The basic structural idea of network theory is *connectedness:* the idea that there are relatively stable pathways of communication among individuals" (Littlejohn, 2002:282).

According to the network theory organisations are conceptualised as identifiable social systems of interacting individuals pursuing multiple objectives through coordinated acts and relationships, and who through communication, are actively

involved in the process of creating and re-creating their unique social order (Jablin & Putnam, 2001:xxi). Total system networks are concerned with mapping patterns of communication throughout the entire organisation; clique networks identify groups of individuals within the organisation who communicate exclusively with one another rather than with other organisation members; and personal networks (radical and interlocking) are those individuals who often interact with a given organisation member (Kreps, 1990:222). Monge and Contractor (2001:441) posit that in the context of organisational communication, network analysis identifies entities as people who relate communicatively with one or more organisations. Relations are thus central to network analysis since they define the nature of the communication connections between people, groups and organisations.

Network organisations are viewed as knowledge structures or meaning structures because they seek out other organisations in order to establish some form of relationship. In the quest to do so, they must first find the organisation that has got interest in forming that relationship, by acquiring information about that particular organisation and comparing it with information from other organisations. In the process of searching information from their "networks", organisations build up a knowledge base about the skills, competencies, trustworthiness and other capabilities of organisations (Monge & Contractor, 2001:473).

3.2.3 Decision-making Theory

Communication and decision-making are inseparable since all communication related to the organising process contributes in some way to decision making by organisational members. Messages, with explicit or implicit values, goals and facts, help organisational members in choosing the best alternatives and drawing conclusions, thereby making decisions. While engaging in the echoing, modification, and communication of these messages to one another, both the organisation and the members continually create and recreate decisions

Perceptions of professional accountants of interpersonal communication in organisations

(Tompkins & Cheney, 1985:185). March and Simon (in Miller, 1995:191) argue that the traditional approach to the decision making process only attempts to find the single best solution to an organisational problem, while the garbage can model of decision making is ideal in organisational settings where participants in the decision-making process dump choices in a can in a relatively independent fashion, and then a decision is made when a suitable collection of problems, solutions, participants, and choices coincide (Miller, 2004:161). The quality of information on which decisions are based depends on its completeness, its accuracy and its relevance to situations calling for decisions (Baskin & Aronof, 1980:121).

The concept of bounded rationality also assumes that people intend to be rational, but with limited information-processing capacity, human decision-making is based on selective perception and thus exhibits "limited" rationality (Shockley-Zabalak, 2002:106). According to Simon (in Miller, 2004:160) a great deal of organisational decision making can also be attributed to intuitive processes of managers who make decisions without having an opportunity for information search, hence they make these decisions without conscious knowledge of how these decisions might be "logical" or "illogical". Conrad and Poole (2005:301) state that managers are faced with a dilemma when they have to make decisions. In some cases their rational analyses may lead to better decisions, but the process may consume valuable time and resources, reducing the speed with which these decisions can be made and creating a false sense of security. As a result they often resort to their hunches to make intuitive decisions. If these decisions are successful, they are applauded and accepted by the organisation, but if they are unsuccessful, managers could be blamed for irrational decision-making. Nevertheless, Weick's model (Conrad & Poole, 2005:302) maintains that intuition or quick decisions often produce effective solutions in time limiting situations.

3.2.4 Human Relations Approach

Human beings, as organisation members, are the very essence of social organisation; they engage in organising behaviours; they decide what roles they are to perform and how to perform them, therefore human beings cannot be excluded in the processes of organising (Kreps, 1990:77). Based on the exponents of Maslow's needs theory and McGregor's Theory Y (Kreps, 1990:78), the human relations approach stresses the importance of the individual and of social relations in organisational life. The theory posits that in order for organisations to be successful, there has to be an increased member satisfaction in terms of members' personal development, growth and self-actualisation (Kreps, 1990:78). The human relations approach deals with elements of communication in terms of the content of communication, direction of communication flow, channel of communication and styles of communication as they apply in organisations (Miller, 1995:56).

The influence of the human relations approach is evident in the general attitude that management has towards employees, that is, they do not characterise their subordinates as interchangeable parts, rather, they recognise the fact that employees have needs and desires that must be considered in the organisational functioning, and these needs form an integral part of decision-making in today's organisations (Miller, 2004:42). The purpose of communication has expanded from that of providing specific work instructions, to making employees feel needed and satisfied. Although communication is still formal, informal systems are being recognised as inevitable and important to employee satisfaction (Gibson & Hodgetts, 1991:35).

3.3   MODELS OF ORGANISATIONAL COMMUNICATION

3.3.1 Schein's model of organisational culture

Culture is defined as a pattern of basic assumptions that are invented, discovered or developed by a certain group of people as they learn to cope with the group's problem of external adaptation or internal integration. These assumptions must have worked well enough to be considered valid and therefore be taught to new members as ways of perceiving, thinking and feeling in terms of those problems (Miller, 1995:114). Organisational culture is a pattern of shared assumptions, shared frames of reference, or shared sets of values and norms… the habits and tendencies to act in certain ways (Einsberg & Riley, 2001:305, 306). Siehl and Martin (in Hatch, 1997:205) define organisational culture as the glue that holds an organisation together through the sharing of patterns of meaning. Culture focuses on the values, beliefs, and expectations that members come to share. According to Schein (in Miller, 1995:115-120), this model describes three distinct levels of organisational culture, namely:

3.3.1.1   Level 1: ArtInternational Federation of Chartered Accountantsts

This level consists of the physical and the social environment that the organisational members have created. ArtInternational Federation of Chartered Accountantsts include physical features of the workplace, spatial arrangements, ethnic and gender diversity, language and organisational symbols, policy manuals, rituals, etc., which are used as indicators of the culture of an organisation (Axely, 1996:141). The physical nature or structure of an organisation, for example the architectural design of a corporate building, has a significant influence on human behaviour in terms of how people interact, communicate and perform their tasks (Brown, 1995:11). Employees working in open plan offices would have a cultural inclination of working together as a team and individuals usually conform to the pressure of their peers, whilst on the other

hand, employees working separately in their individual offices would have a culture of independence and autonomy in the work that they do.

3.3.1.2   Level 2: Values

According to Schein's model (Miller, 1995:116), organisational culture consists of both individual and group values, which represent preferences or what ought to happen. Values are closely connected with moral and ethical codes and determine what people think must be done (Brown, 1995:21). Schein's model (Miller, 1995:116) also recognises that organisations do not have values, but individuals do, and these various values contribute to organisational subcultures by enhancing subcultures, orthogonal subcultures, and countercultures. According to this model the artInternational Federation of Chartered Accountantsts and behaviours of level 1 must correspond with the values of level 2, and this consistent match would indicate the underlying cultural assumptions of such an organisation. If there is no match, it is possible that the values are really rationalisations or aspirations of the future.

3.3.1.3   Level 3: Basic Assumptions

This level describes the "core" assumptions that individuals hold about the world and how it works. These assumptions are adopted naturally by the group members as part of "the way we are" or "the way we do things around here" and they revolve around issues such as the way key organisational members view the relationship of the organisation to its environment, or what is considered to be the right way for people to relate to each other. "Shared assumptions create interpretive efficiency, facilitating common understanding about the organisation's "world", what that organisation is as it is, what the organisation's place in the world is, and why the organisation acts as it does in relation to its environment" (Axely, 1996:141).

The cultural perspective focuses on how meanings are assigned to information and how people come to share these meanings. It emphasises a meaning-

centred approach where individuals are constantly making sense of their daily activities. Rather than fitting members' behaviour into formal slots and predicting outcomes, cultures are seen to influence behaviour, as it is itself created through employees' interactions (Frank & Brownell, 1989:196). Organisational culture can be thought of as a way of life among groups that all refer to something held in common: assumptions, meanings, understandings, norms, values and knowledge (Hatch, 1997:205), created through organisation members' development of collectively held, underlying logics and legends about their organisation and its identity. These logics and legends are imbedded and transmitted through formal and informal channels of organisational communication (Kreps, 1990:132). Organisational communication therefore influences organisational culture the same way that culture influences how the organisation's members interact and communicate.

3.3.2 A model of concertive control

A model of concertive control was developed as a result of growing team-based structures in organisations, whose members democratically participated in decision-making processes as per the proponents of the human relations theory. The model attempts to explain how power relationships in team based and non-hierarchical organisations can be transformed. Barker (in Miller, 2004:125) states that in organisations that use concertive control systems the locus of control shifts from management to workers, who work in partnership to create rules and norms that govern their behaviour. Since values, beliefs and basic assumptions form part of an organisation's culture, and teams are components of organisations, it is essential that this model be used as a way of controlling how things are done in organisational teams and groups.

The role of top management in this process is to provide a value-based corporate vision that team members use to understand norms and rules that guide their day-to-day actions and behaviours. In such controlled organisational systems the team becomes just another body that represents the managerial interest at the

expense of worker development, empowerment and other desirable results of the relational strategy. Members of controlling teams end up falling back into cycles of doing things the organisation wants them to do and they way the organisation wants them to do those things, as they are unintentionally a control system themselves and they see it as normal outgrowth of their work without realising how the system undermines their participation (Conrad & Poole, 2005:133). As Miller (2004:126) postulates, concertive control can be best understood by elements such as identification and discipline. Identification is described as the perception of oneness with or belongingness to a collective, where individuals define themselves in terms of the collective of whom they are members and adopt the concerns of that collective as their own. Discipline on the other hand is embedded within the confines and regulations of a group. This suggests that power is entrenched in a system of identification and discipline that guide the organisation's teams and groups that participate in decision-making processes of the organisation. Therefore individuals, as members of these controlled teams or groups, act and/or behave within the confines of the system, failing which, they are disciplined accordingly.

From the internal organisational communication viewpoint, it could be argued that in such organisations where the concertive control system is applied, employees, as communicating individuals would behave in certain ways that conform to the organisation's way of doing things. This effectively means that communication is limited to the patterns and culture prescribed by the organisation. While the objective of this model is to practice participatory decision-making by all members of the organisation and to encourage relationship building, it promotes inflexibility for individuals in view of the fact that even if they anticipate the opportunity of communicating beyond these limitations, they cannot pursue it as they will be faced with disciplinary actions against them.

3.4 ORGANISATIONAL CULTURES AND INTERNAL ORGANISATIONAL COMMUNICATION

The definition of culture indicates how central the concept of sharing is in the development of organisational culture within organisations. Van Maanen (in Hatch, 1997:205) describes culture as the knowledge that members of a given group are thought to more or less share. This knowledge shapes, informs and accounts for the routine and not-so-routine activities of the members of such culture. Such a culture is expressed and interpreted only through the actions and words of its members. According to this argument, culture exists when people share something in common, namely knowledge, meanings, values, as well as habits, and when they share, they directly become involved with others in a way that emphasises their similarity. In addition, participants express and communicate the substance of their culture to one another through culture dimensions such as stability, reactivity, anticipation, exploration and creativity (Brown, 1990:73). As an element of organisational communication, culture can be used in different metaphors, namely *culture as text; culture as identity; culture as organisational cognition; culture as climate; and culture as effectiveness* (Einsberg & Riley, 2001:301-306). These elements are discussed as follows:

3.4.1 Culture as text and artifacts

Tompkins and Cheney (in Einsberg & Riley, 2001:299) argue that text can be used as a metaphor to analyse what people do and say in organisational life. Organisations are seen as text, where language and arguments shape or structure the life world of an organisation. How a group of people express themselves and communicate with each other; how they interpret one another within the context of their association and how they commonly share these organisational vocabularies and symbols becomes the essence of their life. As Jenks (in Stohl, 1995:346) points out, culture is a collective body of arts and intellectual work within one society and includes a firmly established conception of culture as "the realm of the produced and sedimented symbolism". Emphasis

here is primarily on artifacts that are produced by human interaction, which in turn determine the culture of communicating in such an organisation.

3.4.2 Culture as identity

The theory of social identity as described by Tajfel and Turner (cited in Taylor & Moghaddam (1987:60) assumes that an individual's self-concept derives from his/her knowledge of his/her membership of a social group together with the value and emotional significance attached to that membership. Culture as identity therefore means that individuals desire to be part of a group with all its shared values, customs, perceptions, and expectations and always strive to adhere to the norms of the group. In organisations, however, different individuals identify with different subgroups, called subcultures, in which subsets of an organisation's members interact with one another, identify themselves as a distinct group within the organisation and share a set of problems commonly defined as such for the group.

Since there are many differences that exist in these multiple subcultures within a single organisation, it is important to recognise how these subcultures relate to each other and how they fit together to form the larger organisational culture (Hatch, 1997:227). However, if organisational identity refers to culture as the members' experiences of and beliefs about the organisation as a whole, then culture could be closely related to the identity of members as individuals in a certain group within the organisation and the identity of the groups themselves as an organisation.

3.4.3 Culture as organisational cognition

From a cognitive point of view, organisational culture is referred to as ideational; a pattern of shared assumptions, shared frame of reference, or shared set of values (Einsberg & Riley, 2001:305). Goodenough (in Gudykunst & Ting-Toomey, 1988:28) posits that culture consists of standards for deciding what is; for deciding what to do about it; for deciding how to go about doing it. These

arguments suggest that culture concerns the habits, behaviours, and tendencies of people in an organisation to act or not act in certain ways as long as members recognise the same meanings for things.

3.4.4 Culture as climate

From the culture perspective, climate can be a set of attributes possessed by an organisation, such as an organisational personality that would endure over time despite the changes in individual members (Einsberg & Riley, 2001:307). Research by Poole and McPhee (in Einsberg & Riley, 2001:309) states that climate is intersubjective, related to specific organisational practices, and better understood as an ongoing process of structuration, which implies that an organisation derives its existence through its cultural practices or the way things are done and interpreted by the members of the organisation. Kreps (1990:193) postulates that organisational climate is the internal emotional tone of the organisation based on how comfortable members feel with one another and with the organisation. It could be argued therefore that culture produces climate since culture prescribes what behaviours members should have and how they should perform their tasks, thereby creating a certain "feeling" or tone within such an organisation.

3.4.5 Culture as effectiveness

The effectiveness of the corporate culture approach treats culture as values or practices that account for an organisation's success and that it can be managed to produce better business outcomes (Einsberg & Riley, 2001:309). Kreitner and Kinicki (1998:66) also posit that an organisation's culture is not determined by fate; rather it is formed and shaped by the combination and integration of everyone who works in the organisation. A corporate culture that brings about effective communication and improved job satisfaction among employees is destined to bring about productivity and effectiveness. The kind of culture that

exists in an organisation therefore can have a significant influence in the success or failure of such an organisation.

The aforementioned facts indicate that the organisation's culture gives members an organisational identity; promotes social system stability, shapes behaviour by helping members make sense of their surroundings, and facilitates collective commitment (Kreitner & Kinicki, 1998:62).

3.5 FORMAL AND INFORMAL COMMUNICATION IN ORGANISATIONS

Organisational communication serves as a link for the organisation's members to accomplish both their individual and organisational goals by enabling them to coordinate their fulfilment of their personal needs with the accomplishment of their organisational responsibilities. The structure of an organisation influences communication that occurs within the organisation in some way because structure is a social creation of rules, roles and relationships, which at best facilitates effective coordination and control (Dawson, 1992:107). Internal organisational communication is the pattern of messages shared among the organisation's members within the boundaries of an organisation. Its primary organisational function is to enable formal task development, coordination and accomplishment (Kreps, 1990:20,201).

3.5.1 Formal communication

Formal communication channels are dictated by the planned structure of an organisation which includes the arrangement of organisational level, divisions and departments, as well as the specific responsibilities, job positions and job descriptions that are assigned to an organisation's members (Kreps, 1990:201).

3.5.1.1   Downward communication

Downward communication is a basic formal message system where information flows from upper management to lower levels in the hierarchy of an organisation.

The channel performs functions that include providing job instructions to subordinates; finding the rationale for a task and its relationships to the rest of the organisation; providing information regarding procedures, policies and practices within the organisation (Hall, 2002:168). It provides feedback to members regarding their performance, as well as attempting to convince subordinates into accepting and believing in the organisation's mission and goals (Gibson & Hodgetts, 1991:213). Although this channel is the most recognised and used communication channel in many organisations, it suffers from problems such as unclear, contradictory messages that confuse and frustrate employees, superiors' lack of regard for their subordinates and management's overdependence on repeated messages. The subordinates' interpretations of these messages could lead to their resentment of management (Kreps, 1990:206).

3.5.1.2   Upward communication

This channel allows information flow from subordinates to superiors about employee attitudes and feelings; suggestions for improved procedures, employee grievances, organisational practices and policies, and information regarding what needs to be done and how it can be done (Gibson & Hodgetts, 1991:221). It encourages employee participation and involvement and eases tension between the subordinate and the superior (Kreps, 1990:203). Although this communication channel might seem to be the appropriate channel to inform management about what is happening on the ground, it is often an unpopular form of communication to superiors since they find these channels very time consuming, managers often do not know how to keep the channels open, and many subordinates are so used to receiving information from the top and as such they seldom use the upward communication channels (Gibson & Hodgets, 1991:221).

3.5.1.3   Horizontal communication

Horizontal communication, often called peer communication, takes a less formal structure than downward and upward communication as it occurs between members of the organisation who are on the same hierarchical level, between peers instead of between the superior and subordinate. Its purposes are to coordinate efforts between interdependent units and departments, for example by allowing peers to share information on a regular basis, and to build the social support system of the organisation by giving people a sense of belonging. It facilitates problem solving as well as preventing intergroup conflicts. As opposed to downward communication, horizontal communication promotes a co-operative spirit across all levels of the organisation, thus it cultivates a "we" rather the "we-they" culture (Gibson & Hodgetts, 1991:227). It is for these reasons, and other reasons such as the growing interest in participatory management, decentralisation and the emergence of project teams, that horizontal communication is perceived to be the most popular and potentially effective channel of communication that could be used in today's organisations in preference to the traditional vertical communication channels.

3.5.2   Informal communication – the grapevine

Informal communication develops among organisation members and is not necessarily prescribed by the hierarchical structure of the organisation. It grows out of the members' curiosity, interpersonal attraction and social interaction (Kreps, 1990:208). This unofficial communication system, called the grapevine, supplements the official and formal channels of communication (Kreitner & Kinicki, 1998: 444). As an informal communication system, the grapevine refers to any form of communication occurring outside the prescribed formal channels. It is a form of communication that is predominantly oral and spontaneous; transmits messages fast; is geared toward handling out-of-the ordinary events as well as towards people; and is mainly controlled and fed by the workers (Gibson & Hodgetts, 1991:240). It is composed of social groups, cliques, club members

and other informal relationships that develop among organisation's members, and provides members with interesting information about who is doing what and what changes are happening within the organisation (Kreps, 1990:209).

Although the grapevine may be regarded as a source of inaccurate information, it is, on the contrary, the most powerful and useful channel of communication in organisations (Kreitner & Kinicki, 1998:444). Gibson and Hodgetts (1991:241) state that a grapevine acts as a place for employees to speak out their frustrations and anxieties; it promotes social compatibility and a cooperative, team-oriented work group; and it helps to get the work done. It can however be detrimental to organisations as it can carry some degree of error in its information: employees can create "facts" instead of reporting them. Management can benefit from organisational 'gossipers' by developing good working relationships with them and keeping these informal leaders informed about important happenings within the organisation (Kreps, 1990:210). The grapevine could therefore supplement formal communication channels.

3.6   CONCLUSION

It is apparent that internal organisational communication draws its existence from the human relations view that organisations are made of people, and are therefore inevitably affected by the behaviours of these people's cultures, rituals, values and the basic assumptions agreed upon in their communicative encounters. The way information flows in organisations affect the way organisation's members will respond to such information. In most organisational settings, formal and informal communication often determine the way messages move from top structures of the hierarchy across the organisation, thereby influencing the performance of the organisations in terms of goal accomplishment and harmonised relations among organisation.

As a phenomenon, organisational communication describes how people come to experience life inside organisation i.e. how they share their personal experiences

with one another, thereby creating relationships. When members of an organisation share, they link with one another, acknowledge one another and find common ground on how to do things organisational communication flourishes.

CHAPTER 4

THE RELATIONSHIP BETWEEN INTERPERSONAL COMMUNICATION AND INTERNAL ORGANISATIONAL COMMUNICATION

4.1   INTRODUCTION

Social organisation has brought about coordinated networks of relationships that help make our modern world work. Organisations depend on interpersonal and intergroup co-operation and co-ordination, which is inherent in peoples' lives (Kreps, 1990:4). An organisation is more than just a collection of individuals; it is an integrated coordinated system in which interpersonal communication serves as the medium through which people create and maintain relationships (Baskin & Aronof, 1980:xiii). While organisational communication as a process facilitates the gathering of information by its members about their organisation and the changes occurring within it, interpersonal communication deals with the relationships that people create between one another in organisations. It is imperative that any communication that occurs interpersonally within an organisation paves a way to the formation of relationships, linkages as well as information collection that sees an organisation achieving its goals. When individuals engage in interpersonal interactions, messages are exchanged between these individuals, and information about the issues within the organisation is collected and distributed among the organisation's members on an ongoing basis and as such there is a minimal chance that there can ever be organisational communication without interpersonal communication. This theoretical assumption might however be disputed or accepted depending on what individuals perceive, how they feel and what personal experiences they have encountered in such interactions.

From an ontological perspective, this study focuses on the fact that individuals in organisations would like to explore themselves in the communication interactions they engage in, how these interactions affect them as individuals, as

organisational members, how it affects their jobs, as well as their personal experiences, communication occurs interpersonally and on an organisational level. It is from this background therefore that this chapter explores whether there exists a relationship between interpersonal communication and internal organisational communication.

4.2   INTERPERSONAL COMMUNICATION AS IT OCCURS WITHIN ORGANISATIONS

Since organisations are social constructions of people, they are characterised by the communication interactions of these people. People communicate with each other on an interpersonal basis as well as in groups. According to the general systems theory, interpersonal communication that comes about in an organisation occurs between people, either on an interpersonal level or group level. Interpersonally, communication can occur between the members of the organisation on a horizontal level, on a one-to-one basis, or on a vertical level between the superior and the subordinate, or between members of various subcultures in the same organisation.

As several individuals organise their endeavours towards common goals, they usually find it easier, more effective and relatively efficient to achieve these goals than their individual efforts (Bradley, 1988:240). In the process of co-ordinating the efforts of individual members, norms develop. Given that norms form part of a culture of an institution, their effect can be very instrumental in determining the creation of communication relationships in such an institution. As a result, it is likely that organisational culture could affect interpersonal relationships formed by the interpersonal communication that occurs between members of such an institution and vice versa.

4.2.1 Interpersonal relations and organisational culture within an organisation

By its definition culture shapes the behaviour of individuals and groups and thus their interpersonal relationships. Brown (1995:22) explains Schein's model of organisation's culture in terms of basic assumptions that members share, which guide their perceptions, feelings and emotions about things. When people share feelings, perceptions and emotions, they interact interpersonally hence human relationships are formed. It is purported that the fact that basic assumptions are inherent in the culture of an organisation, and are often highly interdependent and mutually supportive, they form a basis of people relate to each other (Brown, 1995:23). This suggests that the individuals' communication endeavours and relationships are relatively influenced by the cultures of their organisations. Littlejohn (2002:198) further states: "organisational culture is produced by interactions of members", which, by implication, illustrates how organisational culture and individuals' communication interactions mutually affect one another. When members of organisations have a certain way of doing things, they will automatically relate to each other such that their relationship is defined according to such a culture. For example, organisations whose culture is democratic will allow for more interactions among members and management, on issues that concern the organisation, whereas conservatively autocratic organisations would have some limitations in the way people relate.

Organisational members often group themselves into small groups, which have their own subculture, usually competing with the dominant culture (Brown, 1995:28). These subcultures also determine the way people relate to one another within the organisation. For instance the culture of the organisation may prescribe the relationships between the supervisor and his subordinate, but the two might decide to prescribe their own communication relationship. In some cases, the relationship prescriptions might conflict with those of the whole organisation. It suffices to say that organisational culture has a very significant impact on interpersonal relations of members since it serves as "glue" that

bonds an organisation together through sharing of patterns of meaning (Hatch, 1997:205).

Since interpersonal communication is a process of mutual sharing of meaning between individuals, it is without doubt that when members have a particular culture of interpreting and sharing information within the organisation, they tend to relate according to the culture of such an organisation, as such culture reduces conflict and fosters social cohesion (Trenholm & Jensen, 1992:33). Brown (1995:58) further argues that when members have good relations with one another, and are regularly motivated to working together as a team, they can easily co-operate in performing the organisational tasks at hand, thereby successfully achieving both their individual and organisational goals.

4.2.2 Communication networks as interpersonal links within an organisation

Communication networks are patterns of contact between communication partners that are created by transmitting and changing messages over time, they may take many forms such as personal contact networks, flows of information within and between groups etc. (Monge & Contractor, 2001:441). Communication networks are described as "powerful organisational structures that are constituted and reconstituted through interpersonal communication (Stohl, 1995:19). Networks are connections in getting things done, and also the source of building relationships between people. Through networks people obtain contacts of relevant people they need to communicate with, consequently creating connectedness and interpersonal links in organisations (Nohria, 1992:1).

Littlejohn (2002:282) states that individuals who communicate together are linked together into groups that are in turn linked together into the overall network. Because networking occurs among people through interactions, it implies therefore that networks serve as interpersonal links within the organisation. Network links represent the presence of connection, a relationship between two

people. These links are distinguished on the basis of whether or not a particular type of interaction takes place among participants in some predetermined social system; networks are also distinguished on the basis of patterns of functional relationships people have with one another e.g. authority, friendship, status, and information exchange (Stohl, 1995:35-36). Stohl (1995:37) maintains that network membership structures often overlap, and the degree of their overlapping contributes to the organising processes and themes such as the climate, dominance and authority relations, degree of supportiveness, sense of group identity and interdependence. This suggests that network links identify how people relate to one another depending on the social and/or interpersonal groups they are in, as well as the theme of their network.

Communication networks can occur formally and/or informally in an organisation. Formal networks are links constructed from top down and are characterised by downward communication patterns such as chain of command and span of control, which, prescribe that only one individual can be directly responsible for only a few others (Hickson, Stacks & Pagett-Greely, 1998:97-98). These types of networks have a bearing on the formation of interpersonal relationships that exist amongst individuals within organisations. The fact that individuals could be affected by the prescriptions of formal communication networks could most likely result in limited participation in such communicative relationships, because communication might be "restricted" by the prescriptions of such communication networks.

On the other hand, informal communication networks are different from the formal ones as they tend to have shifted from a more traditional setting to a more decentralised, all channel network, whereby each member is allowed to communicate with all the other members (Tubbs & Moss, 2006:399). These networks adopt an "open-door policy", which essentially allows every participant in the network to get involved with any other member of such network. Such participation would therefore encourage closer interpersonal relations between members hence the informal networks reduce the gap that could exist between

communication levels. Informal communication networks promote the transference of more information throughout the organisation, as such all members of the organisation would have access to information that could be beneficial to the achievement of organisational goals.

4.2.3 Formal and informal communication from the interpersonal communication perspective

Interpersonal communication involves communication between two or more people who mutually create, interpret and share meaning. Organisations consist of people who interact interpersonally within the organisation's hierarchical structure. Both formal and informal communication occurs between the organisation's members such as the superiors, subordinates, colleagues, management in the different hierarchies inside the organisation. From an interpersonal communication perspective, formal vertical communication mostly occurs between a superior and his subordinates, while informal communication occurs either between the peers or subordinate/management, horizontally and vertically.

4.2.3.1   Superior-subordinate communication

The interpersonal communication relationship that exists between the supervisor and the subordinate is the most important relationship in any organisation. Jablin (in Jablin, Putnam, Robert & Porter, 1987:344) points out that research has found that supervisors spend from one-third to two-thirds of their time communicating with subordinates and that supervisory communication is mostly verbal and face-to-face.

Interpersonal communication is about the creation of meaning between the interactants and interpersonal relationships are characterised by the creation and discovery of common needs, perceptions and values between the individuals. For these individuals to find common ground rules of their interaction, they need to learn what their partners expect of them and visa versa. Co-orientation occurs

when parties involved learn each other's expectations and develop mutual expectations (Baskin & Aronof, 1980:33). Co-orientation between the supervisor and the subordinate is important in that it attempts to close the gap of information and understanding that usually exists between these two parties. Research on the phenomenon of semantic-information distance reveals that there is a large gap between superiors and subordinates, which sometimes restrains the degree to which the subordinates must participate in decision making (Dansereau & Markham, 1987:347). Since communication involves transmission of information from one person to another, especially from a superior to a subordinate, it is vital that the parties involved must be on the same page in order to avoid misunderstandings and misconceptions that might result in miscommunication.

For co-orientation to exist between the superior and subordinate there must be an agreement or a similarity between expectations and meanings held by each participant. Subordinates, who are in agreement with their superiors, are likely to describe their superiors as "open" as they view themselves to be, and the more this perception of agreement exists, the more job-satisfied and secured the subordinate will be (Baskin & Aronof, 1980:33). Jablin (in Jablin *et al.,* 1987:345) further states: "in an open communication relationship, between a superior and a subordinate, both parties perceive the other interactant as a willing and receptive listener and refrain from responses that might be perceived as providing negative relational or disconfirming feedback". This quote suggests that any discrepancies between supervisors and subordinates could result in breakdowns in communication. It is postulated that the accuracy with which communicators can describe the other's perceptions and the degree to which they can develop mutual understanding of each other's views is significant in evaluating communication effectiveness (Baskin & Aronof, 1980:34). This notion also draws from the management of meaning approach in interpersonal communication, whereby participants correctly predict the rules and meanings of each other and know the positions of each other in the communication interaction. Accuracy is essential in superior/subordinate relationships as it reduces or eliminates the

misunderstandings that might spoil the relationship. Effective communication in the superior/subordinate relationship also means that people can agree to disagree if they understand the perceptions of each other.

Individuals enter into communication situations with different needs, values and perceptions. However, their arrival at mutually acceptable rule system does not necessarily guarantee that the relationship will promote productive behaviour in the organisational context in which they exist (Baskin & Aronof, 1980:38). According to Einsberg, Monge and Farace (in Dansereau & Markham, 1987:347) superiors' and subordinates' perceptions of communication rules direct and guide their interaction. The authors postulate that the more a superior or a subordinate perceives agreement between his/her own attitudes and his/her predictions about others' attitudes, the higher their evaluation about the other party. Communication rules are determined to a significant extent by the personal orientations of communicators themselves. Some communication orientations focus on direction and control of the behaviour of others in which director/controllers assume command by implementing strategies that put them in power positions in interpersonal relationships (Baskin & Aronof, 1980:38).

In organisational structures where downward communication is practiced, supervisors would prefer to direct their subordinates to perform tasks rather than consult with them, maintaining a safe distance between themselves and subordinates. When this happens the relationship between the two becomes a director/ controller relationship since one party communicates on a one-up position to the other. However when superiors and subordinates have understander/facilitator orientations, they are able to analyse the behaviour of themselves and others and as such they engage in mutually beneficial relationships based on shared trust and respect (Baskin & Aronof, 1980:38). It is for this reason therefore that interpersonal relationships that exist between the superior and subordinate are often more dependent on the participants' personal orientations, perceptions of others and their communication rules.

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The nature of a relationship is defined by the communication between its members who have a set of expectations for their behaviour, based on the pattern of interaction between them (Littlejohn, 2002:234). Dansereau and Markham (1987:354) postulate that superiors and subordinates should be viewed as dyads in which, although interdependent within the context of a dyad, these two individuals differ from each other. Wilmot (in Harris, 1993:287) posits that dyads begin to function when there is the possibility of the actions of one individual affecting the other hence these individuals are bound to communicate. In other words in a communication relationship each person affects and is affected by the other person's behaviour. Harris (1993:287) states further: "You cannot refuse to work with someone because you do not want to be their friend, and you must cooperate with other people to accomplish many of your assigned tasks".

The aforementioned argument clearly indicates that members of an organisation, including the superior and subordinate have both interpersonal and group relationships in which they perform certain roles. The roles that the individuals play or are expected to play in such relationships, their perception of self and the other, are subject to the socially established rules of what is appropriate and/or inappropriate behaviour. Jablin (in Dansereau & Markham, 1987:345) states that when a communication relationship between the superior and the subordinate is open, both parties see each other as a willing and receptive listener and avoid responses that might provide negative relational or disconfirming feedback.

Since superior-subordinate relationships occur in organisational settings in which communication is bound to occur, it is important that such relationships be maintained to promote effective communication for the benefit of both the individual and the organisation. As Baker (1994:37) agrees, relationships are a fundamental human need; therefore people would create relationships to increase their efforts to achieve some goal. Baker (1994:37) also purports that while common interests bring people together, individuals would form relationships because "we are told so by the voices of authority and tradition". It

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is human nature therefore that subordinates form communicative relationships with their superiors because they have to work with them in one way or the other; they have to take orders form them, as well as to agree to what is of common interest to the success of the organisation, thus a good relationship between a superior and a subordinate would lead to high performance and productivity.

4.2.3.2   Informal communication between peers and management

People in organisations communicate interpersonally and on a group level, gathering and disseminating information through different channels. People have an interest of knowing what is happening around them, and would want to share information as well as messages with others. Informal communication channels like the grapevine facilitate the transmission of information amongst organisational members as fast as possible. Since the grapevine promotes social compatibility, sharing of information and bringing people together it therefore promotes interaction between people. This interaction could occur between two people, a small group, or even a large group within an organisation. It is from this basis that informal communication is vital between people and in organisations since it usually fills the gap that has resulted from ineffective and inadequate downward communication (Tubbs & Moss, 2006: 496). Tubbs and Moss (2006:ibid) further point out that research has proved that rumours help in relieving emotional strain that might develop among communicators. Since interpersonal communication involves a face-to-face interaction between the communicators, it is most likely that during such an interaction, emotions may spark, thereby creating communication deadlock. When this happens, rumour or the "grapevine" could be used to provide accurate but informal information that might help reduce those anxieties.

Since the grapevine carries a lot of information, travels fast and is accurate, it could have an effect in the way management take their decisions, as well as in the way that interpersonal relations are formed between members of the organisation and management. Informal communication is therefore a tool for

management to maintain communicative ties, without putting any extra means of getting information from employees on the ground in place. Although it is not the most favourable source of information in organisations, it is the most frequently used (Tubbs & Moss, 2006:499). According to Davis (1988:277) the grapevine is the carrier of news and gossip among executives and supervisors, thus it often affects the dealings of management. Although the grapevine could be regarded as a liability to organisational communication as it tends to destroy morale and reputations, or lead to irresponsible actions and challenge authority, it could have a significant influence on organisational communication.

4.3   THEORETICAL IMPLICATIONS

4.3.1 Network Theory

According to the network theory, communication is an interactive process shaped by the creation and interpretations of messages that are built upon associations, affiliations and adherences amongst individuals (Stohl, 1995:23). The network perspective in organisations describes the structure of any organisation as being analysed and understood in terms of the multiple networks of relationships, both prescribed and emergent; and how they are patterned. In addition, variations in the behaviours of participants in network relationships can be better explained by knowing the position of actors relative to others in various networks. Networks are constantly being socially constructed, reproduced and modified as a result of the actions of the participants; therefore participants can shape networks and in turn be shaped by them (Nohria, 1992:7). From these premises communication networks can be regarded as the links that describe communication patterns in organisations as well as the shapers of these organisations.

Baker (1994:37) states that in networking, relationships are the fundamental human needs that can be tapped and directed to generate high performance and productivity. When people have good relations with others, they create networks that would enhance their sense of belonging, which they use as a motivation to

want to work with others in attaining organisational goals. Baker (1994:38) further argues that people tend to form networks with people who are similar to them in terms of social class, religion and values, norms etc., and therefore the principle of similarity applies in organisational networks whereby desired communication relationships are maintained. However, this principle does not always apply in superior/subordinate communication networks because of the fact that the superiors usually occupy higher levels of the organisational hierarchy as opposed to the lower levels that subordinates occupy.

Network theory also addresses the concept of "a small world", which asserts that individuals are closer to information, resources and people than they think (Baker, 1994:37). In other words as more people network, they connect with other people who they do not necessarily have physical contact with, or rather they are able to communicate with other distant network members through their immediate links. This principle maintains therefore that through network links, people are able to find resources, information and communication partners, be it within or outside the organisation.

Networks are also formed between individuals who tend to associate with others like themselves, as a saying suggests "birds of a feather flock together". This principle of similarity suggests a great force of organisational communication linkages in the sense that people on the same levels of communication would create relationships with each other (Baker, 1994:41). This could, on the one hand create either isolation of one level from another as a gap will exist in terms of networking on different hierarchical levels; whilst, on the other hand enhancing tight linkages between individuals on the same level e.g. executives and managers could network easily on their level, while subordinates also form networking relationships between themselves respectively. It is however interesting to note that even if these networks are formed in different hierarchical levels, they are created interpersonally i.e. these relationships are a result of interpersonal communication.

As interpersonal communication occurs, networks are formed; and from these repeated interactions, people tend to cooperate and develop positive relationships as such eliminating the isolation assumption, thus people find themselves eventually relating to other people by means of their intermediary linkages.

4.3.2 Social identity within an organisation

When individuals communicate they receive feedback about what they (individuals) are like and they modify their identity based on that feedback (Reid & Hammersley, 2000:70). According to Tajfel (in Hogg & Abrams, 1988:7) social identity refers to the individual's knowledge that he/she belongs to certain social groups together with the emotional and value significance of the group membership to him/her, where a social group is two or more individuals who share a common perception of themselves as being in the same category. This clearly indicates that individuals' identities are recognised in terms of their relations with others, thus it is communicative.

Reid and Hammersley (2000:77) state that identity involves identification with specific groups of people in an organisation, and also contributes to the nature of these groups, thus it is a fundamental aspect of social activity. By being a member of a social structure in an organisation, an individual can bring along ideas or behavioural patterns that the group members may adopt to suit themselves. It is in this light therefore that an individual, as a person and an identity, has a significant influence on the communicative behaviour of his/her group just as much as the group has on him/her. In work organisations individuals tend to behave in ways that are encouraged by other people and avoid doing things that are disapproved of as a result of the interpretations of the feedback they receive.

According to Tajfel (in Taylor & Moghaddam, 1994:83) social identity begins with the individual's structuring of his/her social environment and the defining of

his/her place in it. Knowing that he/she belongs to a particular group(s), and the value he/she attaches to the group membership, represents who he/she is. The authors further posit that individuals tend to wish to belong to groups that compare more favourably than others, and have a more positive evaluation for themselves. In other words individuals desire to belong with groups that provide them with positive or adequate social identity. When this is not attained, the individual would, depending on his/her degree of influence he/she has in the group, either attempt to suggest changes for improvement in the gap, or move on to another group. In addition it is argued that individuals routinely adopt different identities in different social groups, or rather their identities will vary depending upon what group they are in and their contributions to that group and its identity (Reid & Hammersley, 2000:79).

These theoretical explanations therefore suggest that members of organisational groups identify themselves in terms of the group's identity, its superiority to other groups, their individual contributions to the group's success. Proponents of Tajfel's theory describe culture as identity, whereby an individual desires to be part of a group with shared values, customs, perceptions and expectations (Taylor & Moghaddam, 1987:60). It is therefore implicit that individuals' identities can be recognised by the cultural behaviours of a particular group, and how individuals conduct themselves in the quest to cohere with that group.

As much as individuals would construct their identity in terms of where they belong, it is also argued that one's identity can also be established by fixing and expressing one's own identity publicly through self-disclosures, self presentations and other activities that serve to project oneself to audiences (Schlenker, 1985:66). Schlenker also states that this process of self-identification requires a context in which the self is specified for some purpose to some audiences: the people they interact with; imagined audiences who serve as internalised referents for conduct; and individuals serving as their own audiences, who employ knowledge and standards for self-regulation. Schlenker's arguments assert that an individual can still identify him/herself through self-inquiry, self-

disclosure and self-presentation activities that are purposive and goal directed to self; occur in the context of a specific social arena; and involve standards for goal completion.

From the systems perspective, it is of the essence that organisations, as systems, consists of individuals who, as parts of the system, identify themselves in terms of their self perception and the individual roles they perform in that social system (group) to accomplish organisational goals. From the interpersonal communication perspective, self identity is established by one's relational interactions with other people; by internalising and acting from the social perspectives one learns as one communicates; by presenting oneself to one's audiences; by spontaneously and unreservedly presenting who one really is in one's personal dealings with others. Individuals engage in communicative interactions with others so they can identify, belong and be.

4.4 INTERPERSONAL COMMUNICATION AND ORGANISATIONAL COMMUNICATION: THE RELATIONSHIP

Since interpersonal communication forms the basis of people's personal and professional lives, it is essential for organisational effectiveness. Because organisations are goal oriented to produce information, outputs and goods or services, they require people to coordinate communicatively in order to jointly accomplish organisational goals (Kreps, 1990:49). When people coordinate and share the organisational vision together, they share interpretations of what the company wants and interactionally commit to do what needs to happen. Individuals rely on others to get the work done; and since interpersonal communication is based mostly on prediction, it serves as a tool for members of an organisation to predict probable outcomes, differing message strategies as well the predictions of behavioural acts of fellow colleagues with regard to issues that promote team work, cooperation and good relations (Harris, 1993:285).

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Interpersonal communication involves the self-identity and the perception of self of individuals who work in organisations. It is therefore imperative that these individuals must feel a sense of belonging; and they have positive perceptual frameworks of themselves and their roles within the social structures of the organisation. Without interpersonal communication, individuals are not able to identify themselves and as such they do not see the importance of their presence as humans who can be recognised by the organisational structures. Interpersonal communication also helps to find a fit between the organisation's lower level employees and management in together accomplishing both individual and organisational goals.

Theoretical assumptions discussed in this study revolve around interpersonal relations that occur between individuals within organisations, be they managers, supervisors, subordinates or peers, as well as within groups that exist in organisations. It is assumed that individuals continually engage in communication in a way that it becomes inevitable that they cannot not relate. These individuals form social groups, networks that in turn grow into organisations. The individuals that collectively form these groups, share meanings between each other i.e. they engage interpersonally in order to successfully achieve both their individual and organisational goals. It is in this light that a relationship between interpersonal and organisational communication is seen to exist. Furthermore, the relationship that exists between the superiors and subordinates of any organisation is possible due to the fact that these individuals come to know one another when they interpersonally communicate. It could logically be argued that the communication that takes place among the organisation's members can only start at the interpersonal level, which implies that without members interacting interpersonally, it could be difficult for communication to take place organisationally.

In attempting to explore their being, individuals have been found to have some identities linked to the social groups they find themselves in or would want to belong to. It is interesting to note that these individuals, when trying to "place"

themselves in these social groups, tend to behaviourally communicate in a way that has become accepted in these groups. This goes to show that social groups influence how individuals perceive themselves, and how they want to be, which implies that organisational communication relationships seem to come from interpersonal relationships. In addition, communication networks that are formed when people engage interactively also punctuate the interrelationship between interpersonal and organisational communication in the sense that when two people network with other people in an organisation their interactions can multiply into chains and spirals of other interactional relations. It could be argued therefore that, as much as organisational communication takes place in large organisational settings, it is interdependent on interpersonal communication.

4.5   CONCLUSION

The arguments presented in this chapter have shown how interpersonal communication relates to organisational communication. Reference has been made to indicate the different aspects of interpersonal communication that relate to organisational communication; however, it is crucial to verify whether these theoretical implications are relevant to real life situations. Most organisations subscribe to organisational communication interactions that usually take place between individuals, individuals that dance to communication tunes with each other and among one another. These different individuals have to adapt to certain organisational cultures or develop their own. They share the communication rhythms prescribed by the organisation, with all their expectations and prejudices and are willing to interact with one another in order to achieve common goals. Just as much as formal communication has an impact in the way the organisation is managed, informal communication also plays a part in organisational communication, either positively or negatively, depending on how it is managed.

The perceived role of interpersonal communication within an organisation is of interest in this study, because individuals, who are also members of

organisations, inevitably engage in communication interactions that are primarily interpersonal in nature. As humans and participants in these interpersonal relationships, their behaviours generally affect their counterparts and as a result they cannot not communicate. The role of interpersonal communication is also relevant within the accounting profession since accountants are humans who interact, relate and communicate with others within their organisations. The fact that accountants are traditionally perceived to be bad interpersonal communicators raises an interest into exploring more on whether these individuals can relate to the theoretical description of interpersonal communication, how they experience it in their daily dealings with their colleagues, whether it is of importance to them, what aspects of communication do they consider important in their specific job situations within their respective organisations and what their general perceptions are of interpersonal communication.

CHAPTER 5

RESEARCH METHODOLOGY

5.1   INTRODUCTION

When doing research on the essence and nature of perceptions, a positivist approach is an option. Yet, when one is particularly interested in how these perceptions are constructed and the richer, deeper meaning that they carry, an interpretivistic approach was a better option for this study. In the choice of methodological approaches faced by the researcher, the qualitative paradigm suited this study best. The methodological premise of this study required the researcher to approach the world with a theoretical framework that specifies a set of questions that must be examined in specific ways. Qualitative paradigm included a phenomenological analysis that primarily focused on understanding how the everyday intersubjective world is constituted (Schwandt, 2000:192). Therefore in this chapter, the researcher focused on what information was reasonably appropriate in answering specific research questions, and which strategies were most effective for obtaining the information.

Information about interpersonal communication in organisations is generally based on existing traditional research. However, little has been said about professional accountants' perceptions and experiences of interpersonal communication in their working environment. How do they view interpersonal communication's role in their jobs, and what role they think interpersonal communication plays in organisations were key to this study. This chapter outlines the methodology used to answer these questions and explain the research design in terms of the methodological paradigm and the research strategy followed in this study, the choice of sampling and method used for the analysis of data.

5.2   METHODOLOGICAL PARADIGM

A paradigm is a fundamental model, scheme or a frame of reference researchers use to organise their observations or views (Babbie in Delport & Fouché, 2002:266). Rubin and Babbie (in Delport & Fouché, 2002:266) assert that although a paradigm does not answer important questions, it tells us where to look for answers. "The qualitative paradigm stems from an antipositivist, interpretative approach, is idiographic and thus holistic in nature, and aims mainly to understand social life and the meaning that people attach to everyday life…it thus involves the participant's beliefs and values that underlie the phenomenon" (Delport & Fouché, 2002:79). Qualitative research focuses on process rather than outcome, and aims at finding in-depth descriptions and understanding of events and behaviours of social actors in question (Babbie & Mouton, 1998:270). Creswell (1998:15) describes qualitative research as "an inquiry process based on distinct methodological traditions of inquiry that explore a social or human problem".

The aforementioned definitions propose that researchers in qualitative research are interested in finding answers on how humans behave in their natural surroundings and how they make sense to themselves in these surroundings through symbols, social structures, roles etc. A qualitative research design therefore explores areas where limited or no previous information exists and/or explains behaviours, themes, attitudes or relations that are related to the units analysed (Du Plooy, 2002:83). Lee (1999:40) points out that a defining characteristic of qualitative research is centred on the participants' point of view, their unique perceptions, assumptions, presuppositions and connections to their social world and on understanding how these actions are organised and structured by participants themselves. It is apparent that through qualitative research such behaviours and actions become easier to understand.

Since the study aims at answering a research question, rather than attempting to make generalisations to some theoretical population, the method of reasoning is

inductive, which began with an observation and not with a preconceived conclusion (Leedy, 1989:80). It is postulated that when the researcher uses inductive approach, he begins with detailed observations of the world and move toward abstract generalisations and ideas. As the researcher observes, he refines concepts, develops empirical generalisations and identifies preliminary relationships (Neuman, 1997:47). This suggests that the purpose of inductive approach is for the researcher to get a "feel" of what is going on to better understand the nature of the problem and then interpret and analyse gathered data. In the research question currently being studied, it was more realistic to treat respondents as individuals, whose experiences and different perceptions were to be understood first, and then conclusions drawn or generalisations explained. The inductive approach was therefore less structured to allow for different explanations.

5.3   RESEARCH STRATEGY

Qualitative research strategies are designs or methods that are used by the researcher as traditions of inquiry. Creswell (in Fouché, 2002:270) defines tradition of inquiry as "an approach to qualitative research that has a distinguished history in one of the disciplines and that has generated distinct methodologies that characterises its approach". Different strategies of inquiry in qualitative research vary depending on the nature of the research question and the skills and resources available to the researcher. Creswell (in Fouché, 2002:272) outlines five traditions (strategies) of inquiry that could be used to design qualitative research:

5.3.1 Biography

A biographical study is a study of an individual's life and his/her experiences as told to the researcher or found in documents and archives. When applying this method, the researcher needs to collect extensive information from and about the subject of the biography and have a clear understanding of historical, contextual

material (Fouché, 2002:272). Social scientists argue that a biography should move beyond narration and storytelling of the particular to more abstract conceptualisations, interpretations and explanations, hence it is regarded as a broad variety of biographical writings that includes biographies, autobiographies, life histories and oral histories (Smith, 1994:295). Biographies are classified according to the degree of objectivity and subjectivity, disciplines such as anthropology, psychology or sociology, and from paradigmatic assumptions (Smith, 1994:294-295).

5.3.2 Grounded theory

Many definitions of the grounded theory have emerged with various researchers. Among others, Strauss and Corbin (in Fouché, 2002:273) describe grounded theory as discovered, developed and provisionally verified through systematic data collection and the analysis of data relevant to that phenomenon. Strauss and Corbin (1994:273) further propose that in grounded theory research, theory develops during actual research and this occurs through a continuous interchange between data collection and analysis. In other words, data collection, analysis and theory are in a reciprocal relationship with one another. The researcher does not begin with theory, and then prove it; rather he/she begins with an area of study, and gradually allows for the emergence of what is relevant to that area. Data is then collected systematically and inductively, and analysis takes place through open, axial, selective coding in an attempt to deliver a theoretical model as a product of research (Fouché, 2002:273). It is also asserted that grounded theory allows the researcher to be scientific and creative at the same time, as long as he/she periodically steps back and reviews data, maintains an attitude of uncertainty and follows the research procedures (Fouché, 2002:274). The focus of grounded theory is therefore the development of theory closely related to the context of the phenomenon being studied, which the researcher could clarify at the end of the study in the form of a storyline, a phrase or a visual picture etc. (Creswell, 1998:56).

5.3.3 Ethnography

This strategy is characterised by observation, description and interpretation of a group's observable and learned patterns of the behaviour, customs, and culture (Creswell, 1998:58). Fouché (2002:275) points out that in ethnography data analysis is mainly interpretive, and involves the descriptions of the phenomena. Atkinson and Hammersley (1994:248) argue that in practical terms, ethnography usually refers to forms of research that significantly has features such as a strong emphasis on exploring the nature of particular social phenomena, a tendency to work with 'unstructured' data and an analysis of data that involves precise interpretation of the meanings and functions of human actions. The aim of ethnography is to write objective accounts of lived experiences. The process of gathering data requires the researcher's time, a deep personal involvement and commitment; the ability to withstand tedious situations of prolonged hard work and discomfort; conflict management skills and courage to deal with dangerous situations (Fouché, 2002:275).

5.3.4 Case study

A case study is another type of qualitative research design that involves an in-depth analysis or exploration of a single or multiple cases over a period of time. This exploration and description takes place through detailed, in-depth data collection methods that include interviews, documents, observations or archival records (Creswell, 1998:62). Stake (1994:239) states that in case study research, researchers look for what is common and what is particular about the case, but the end result regularly presents something unique extending to the nature of the case, the historical background, the physical setting and other cases through which the case is recognised. Stake (1994: 239) further posits that a case study can be seen as a small step toward grand generalisation, but this generalisation should not be emphasised in all research.

5.3.5 Phenomenology

As this study originates from a worldview that asserts that interpersonal communication is the primary source of individuals' personal and professional identity and growth and creating a foundation for building relationships with others, the study followed a strong but not pure phenomenological route. Since phenomenology aims at understanding and interpreting the meaning that subjects give to their everyday lives (Fouché, 2002:273), the method of investigation in this study attempted to explore the meaning and the essence of experiences different individuals have of a phenomenon, a topic or a concept, without any consideration about the origin or cause of an experience. This method of inquiry allowed the researcher to "enter" the life world of the respondent and put him/herself in the situation similar to that of the respondent through interactions and analysis of conversations the researcher had with the subjects.   As an interpretive enquiry this study mainly used participant observation and in-depth interviews as methods of data collection.

Schutz (in Holstein & Gubrium, 1994:263) contends that social phenomenology aims for a social science that would interpret and explain human action and thought processes through a structure of "reality which seems self-evident to men remaining within natural attitude". Since phenomenology begins with the argument that human beings live in a world of meaning that is above their social circumstances and their physical world, it suffices to say that the construction of their life world develops in intersubjective interactions by participants in the communication process, in which not only some existing meanings are validated, but new meanings are discovered as well (Jansen & Steinberg, 1991:51). In addition, Kvale (1996:53) states that phenomenology aims to expound both that which appears and the manner in which it appears. Phenomenology attempts to study the subjects' perspectives on their world, to present a detailed description of content and structure of the subjects' awareness, to capture the qualitative diversity of their experiences and to explicate their fundamental meanings (Kvale, ibid).

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Since the aim of this study is to gain insight into the perceptions and experiences of professional accountants of interpersonal communication, phenomenology was the point of departure for data collection for this research. Creswell (1998:54-55) outlines major procedural issues in using phenomenology. First, the researcher needs to understand the philosophical perspectives behind the approach, especially the concept of studying how people experience a phenomenon. The researcher must then group his/her own preconceived ideas about the phenomenon to understand it through the voices of the respondents. Second, the researcher formulates questions that explore the meaning of that experience for individuals and asks individuals to describe their everyday lived experiences. The researcher then collects data from individuals who have experienced the phenomenon under investigation. Typically this information was collected through long interviews with respondents and a phenomenological data analysis was done through statements, meanings, meaning themes as well as general descriptions of the experience.

The philosophical assumption of this study ontology allows the researcher reports on the three realities that exist i.e. the researcher, the individual being studied, the reader or audience interpreting the study (Creswell, 1998:76). Thus in this phenomenological study, the researcher gives account of such realities, relies on interpretations of respondents, presents themes that reflect words used by respondents, and advances evidence of different perspectives in each theme. Furthermore, as Creswell (1998:54) points out, phenomenological data analysis must be conducted by dividing the original protocols into statements, and then the meanings are transformed into cluster of meanings expressed in phenomenological concepts. Finally these transformations are tied together to make a general description of the experience, the textual description of what was experienced and the structural description of how it was experienced. It must be noted that these are the general issues pertaining to phenomenological data collection, however, for the purpose of this study, this phenomenological approach was followed but a thematic data analysis will be conducted.

5.4 RESEARCH METHOD

The aim of this study is to explore perceptions and experiences of professional accountants of interpersonal communication in organisations; therefore a qualitative research methodology was used to collect data.

5.4.1 Qualitative research interview

Interviewing is one of the most common and most powerful ways people use to understand fellow human beings (Fontana & Frey, 1994:361). An interview is simply a conversation with purpose. Benney and Hughes (in Fontana & Frey, 1994:336) describe interviewing as the art of sociological sociability, an encounter in which both parties interact and behave as though they are of equal status for its duration, whether or not this is not actually so. Kvale (1996:30) outlines the five common aspects of qualitative research interviews, namely the life world, meaning, qualitativeness, descriptiveness and specificity. The purpose of qualitative interview is based on the understanding of the life world which describes the lived experiences of the subjects and how they choose to perceive it, how the meaning in the life world of the subject is interpreted; and the qualitative knowledge expressed in normal language, as well obtaining implied descriptions of different aspects of the subject's life world and specific situations and actions elicited.

For the purpose of this study, an in-depth, face-to-face interview with the respondent was conducted. Because of the conversational nature of the interview that is also unstructured, it was essential that the researcher exercise a high degree of conceptual clarity on the relationship between the study's purpose, the research question and the method of analysis. It was therefore important for the researcher to develop themes that included reference to existing theory, assumptions, literature and the researcher's insight.

5.4.2 Types of interviews

- The structured (standardised) interview

This type of interview uses a formally structured schedule of interview questions whereby the interviewer is required to ask interviewees to respond to each question. The rationale here is to offer each interviewee almost the same stimulus so that responses are ideally comparable (Berg, 1998:61). By using this technique, the researcher assumes that the questions scheduled will uncover relevant and comprehensive information to the study's topics from all participants.

- The semi-structured (semi-standardised) interview

This type involves a number of predetermined questions and/or special topics, where interviewees are asked questions in a systematic and consistent order, but the interviewer is allowed some freedom to deviate and ask beyond the prepared questions (Berg, 1998:61). Questions are to be formulated in words that are familiar to the interviewees.

- The unstructured (unstandardised) interview

In contrast to the structured interview, an unstructured interview does not use schedule of questions but operates from a set of assumptions as stated by Berg (1998:61), that interviewers act on the assumption that they do not know in advance what all the necessary questions are, hence they cannot predetermine fully what questions to be asked. The interviewers also assume that interviewees will not necessarily respond the same way to the questions asked. Berg (ibid) further asserts that unstructured interviews offer the interviewer an opportunity to develop, adapt and generate questions and follow-up probes appropriate to the given situation and to gain additional information about various phenomena observed during the interview. In unstructured interviews, the interviewer attempts to understand the complex behaviour of the interviewees without

imposing any prior categorisation that may limit the field of inquiry (Fontana & Frey, 2000:653). Therefore it would be best if the interviewer participates passively by not voicing his/her feelings, thoughts and observations, instead, allowing the respondents to share their feelings and experiences.

For the purpose of this study an unstructured face-to-face, in-depth interview was used together with an interview protocol, which contained possible questions that were used as a guide for the interview. Questions have been formulated in relation to the themes later to be used in data analysis. Questions were based on themes that were drawn from literature and research questions. This type of interview was chosen because it is more flexible, and the interviewer assumed that he/she could not predetermine fully a list of questions to ask, rather, the interviewer assumed that not all respondents would be in a position to find equal and the same meanings in like-worded questions.

The interview was intended to emphasise the interviewee's point of view and as such an unstructured questionnaire containing key research questions was used in order to allow for flexibility and more information from the interviewee. Kvale (1996:97) argues that without any presentation of the existing knowledge about the topic of investigation, it is difficult for the interviewee to develop a conceptual and theoretical understanding of what is to be investigated, as well as the purpose of such investigation, therefore the interviewee had to make a brief overview of the investigation and introduce the problem to be uncovered before the tape was turned on. With the audiotape on, the interviewer then asked questions, followed up on the respondent's answers and looked out for new information and new angles on the topic. The researcher later transcribed the audiotaped content into reduced meaning units.

5.4.3 Ethical issues in interview inquiry

An interview inquiry comprises a moral enterprise in which the personal interaction affects the interviewee, and the knowledge produced by the interview

affects an understanding of human situation (Kvale, 1996:109). To avoid or reduce ethical problems and biases that may arise during the interview, ethical guidelines are discussed in relation to interviewer's role, informed consent and confidentiality.

- The interviewer's role

Interviewing has become an interactive process between the researcher and the respondents; as such interviews have come to be seen as negotiated accomplishments shaped by the contexts and situations in which they take place (Fontana & Frey, 2000:662). It is posited that the interviewer sets the stage for the interviewing process, therefore his or her conduct through the interaction and the relationship that is initiated will affect the success of the interview (Chirban, 1996:37). Berg (1998:75) further states that connected to the notion of rapport is the interviewee's expectations of the interviewer's role – the assumption that if the interviewer measures up to the interviewee's role expectations, the interviewer is awarded good rapport with the subject, whereas if the interviewer fails to measure up to the interviewee's expectations, he or she receives a fall-out with the subject.

It is in this light that the interviewer had to identify goals for him/herself, explained the goals to the interviewee and responded to the concerns of the interviewee during the setting of the interview. Other aspects considered during interviewing were the self-awareness of the interviewer, the authentic response and attentiveness of the interviewee, the establishment of rapport, the creation of opportunities by the interviewer to deepen the interview, as well as the incorporation of the interviewer's personal characteristics such as integrity, openness, empathy, respect and motivation in the interview.

- Informed consent

Informed consent involves providing the respondents with information about the overall purpose of the investigation and the main features of the design, any

possible risks and benefits, if any, from participation. In addition, informed consent obtains voluntary participation of the respondents, with the right to withdraw from the investigation at any time, thereby ensuring that the respondents are not coerced or unduly influenced (Kvale, 1996:112). However, although the aim of informed consent is primarily to protect respondents, informing them of a possibility of harm in advance releases the institution from any liability and gives control to the researcher (Fine, Wies, Weseen & Wong, 2000:107). This could raise a concern from the ethical point of view, that in essence the researcher has control over the whole process, hence the respondent might be seen to have been manipulated by the letter of informed consent. The interviewees in this study were given an opportunity to agree to be interviewed by means of a letter of informed consent from the researcher before the interview was conducted, and they were requested to sign the letter to confirm their participation in the study.

- Confidentiality

Confidentiality in interviewing and research implies that any private information identifying the subjects is not reported; and there is protection of the respondent's privacy by changing their names and identifying features when necessary (Kvale, 1996:114). However, because the principle of the respondent's rights to privacy is always met with ethical dilemmas, it was essential for the interviewer to protect the identity of the interviewee as well as protect them from any harm (Fontana & Frey, 2000:663). Because there had to be clarity between the interviewer and the interviewee on what was regarded as private and confidential, these aspects were stated explicitly in the written letter of informed consent. As part of the requirements of this study, all information gathered from respondents was treated as strictly confidential. All details of the respondents and their specific responses were not to be disclosed or used against the respondents in any way. This reassurance was clearly mentioned in the letter of informed consent.

5.5 CREDIBILITY OF QUALITATIVE INTERVIEWS

The interview is the raw material for later processing of meaning analysis; therefore it is very crucial that data collected from the interview be of quality and credibility. Collection of quality information during the interview is a decisive factor for quality data analysis later. It is from this point of view that interviews have to be credible, reliable and valid (Kvale, 1996:145). While reliability is the consistency or dependability of the instrument or measurement strategy as well as the consistency of results, validity refers to the correctness of a statement. Validity attempts to answer whether the instrument or measurement strategy actually measures what the evaluator declares it to measure, or whether the instrument yields data that accurately represent reality (Chirban, 1996:235-236).

Reliability in interviewing entails aspects such as reliability of questions asked, as well as answers obtained from respondents. Since validating implies questioning, questions in the protocol consist of the why's and how's whereby the why's are be answered before the how's. It is better if the interviewer's questions are shorter and the interviewee's answers are longer because the information collected will contain much richness (Kvale, 1996:145). Reliability of answers depends on the repetition of the same responses that are consistent with the themes provided, and the extent of spontaneous, rich, specific and relevant answers from the interviewee (Kvale, 1996:146-147). The degree to which the interviewer follows up and clarifies meanings of relevant aspects of the answers also gives the interview the credibility of confirmation of information by both the interviewer and the interviewee. In order to validate, the interviewer may repeat a question in a way to validate the response without influencing the respondent.

The ideal interview was to a larger extent interpreted throughout the interview as the interviewer attempted to verify his/her interpretation of the subject's answers in the course of the interview. Kvale (1996:146) further posits that the interview must "self-communicate" i.e. it must be a story contained in itself to the extent that it hardly requires much extra descriptions and explanations. The language

used in the interview was the same throughout the interview process with different respondents, which allowed for easier transcription by the researcher. Most importantly, focus of investigation was the essence of the interview. The structure of the interview was such that the purpose and the procedure of the interview process were outlined and clearly explained to the interviewees. This provided the reliability factor for the interview in that the interviewees knew why they were being interviewed and what procedures were required of them during the interview.

5.6 OBJECTIVITY, CREDIBILITY AND TRANSFERABILITY IN QUALITATIVE RESEARCH

5.6.1 Objectivity in qualitative research

Unlike quantitative research, qualitative research has had difficulties in issues such as objectivity, reliability and validity because it often could not comply with the requirements set out by quantitative research paradigms because of the fact that qualitative research mainly deals with the understanding of the meaning which one or two people would attribute to a certain phenomenon and not to generalise (Babbie & Mouton, 2001:274). The Munchausen's objectivity concept has since been used to define objectivity at the highest level of abstraction, where paradigms are no longer the determining factor in the nature of objectivity in qualitative research, because this concept defines objectivity as doing justice to the object of study (Babbie & Mouton, ibid).

On the other hand, Polkinghorne (in Lincoln & Guba, 2000:176) defines objectivity as a derivative of the "Enlightenment prescription for knowledge of the physical world, which is postulated to be separate and distinct from those who would know". If this knowledge of the social (as opposed to the physical) world was inherent in the meaning-making process of social and mental worlds of individuals being researched, it could not be separated from the person with such knowledge, rather it could be embedded in his/her mental and linguistic

description of that world. Therefore an exercise of objectivity would not be completely achieved.

5.6.2 Credibility in qualitative research

Various theorists and methodologists may argue that credibility does not matter in qualitative research, as they would come from an axiom that in qualitative research "anything goes" (Silverman, 2001:219). However, as in quantitative research a study cannot be regarded valid unless it is reliable, so is the case with a qualitative study – it is not credible if it cannot be dependable. Therefore credibility must entail compatibility between the "constructed realities that exists in the minds of the respondents and those that are attributed to them" (Babbie & Mouton, 2001:277). Qualitative research is thus a collection of firsthand knowledge of the personal experiences of the respondents that is unfiltered by operational definitions or rating scales of a quantitative research (Taylor & Bogdan, 1998:9).

5.6.3 Transferability and dependability in qualitative research

Transferability in qualitative research is described as the extent to which findings can be applied in other contexts or with other respondents (Babbie & Mouton, 2001:277). Babbie and Mouton (ibid) further point out that since qualitative researchers are not interested in generalisations, they might not claim that knowledge gained from one context would be relevant to another, but it is important that transferability applies to the reader of the study. It is also essential that the study provide evidence that if it were to be repeated with similar context, it would be the same, and confirmed.

5.7 POPULATION AND SAMPLING

5.7.1 Population of the study

A population is a sum total of all units of a study, often including individuals, groups, organisations, clubs, etc. Each entity from the population is the ultimate sampling objective called the sampling element (Bailey, 1994:83). To define a population the research must specify the unit being sampled, the geographical location and temporal boundaries of population (Neuman, 1997:203). The population of this study consists of professional accountants from different business organisations who are either in managerial positions (partners or directors) or at the subordinate level. For the purpose of this study the definition of a professional accountant includes Associate General Accountants (AGAs), Chartered Accountants (public accountants and auditors) and management accountants as defined by the South African Institute of Chartered Accountants in corporate business organisations, accounting firms, as well as government departments in the Gauteng province in South Africa.

5.7.2 Method of sampling

The non-probability sampling method was chosen because of the exploratory nature of this study. Snowball sampling was chosen as the sampling technique whereby the researcher obtains chain referrals of fellow professional accountants from a few people in that population. Neuman (1997:206) describes a snowball sample as a network that begins small (with one or a few people or cases) and spreads out on the basis of links to the initial cases. The reason for choosing the snowball technique simply stems from fact that the researcher cannot gain easy access to the list of accredited members of the accounting bodies; so friends and colleagues who are accountants are asked to provide referrals. For the purpose of this study the sample size was not determined as the researcher intended to obtain as much information as he/she possibly could, in order to provide a good base for analysis.

5.7.3 Questionnaire design and layout

Since the method of inquiry is an unstructured interview, there is no specific design of the questionnaire. In stead an interview protocol is used that contains key research questions, derived from the themes drawn from literature study. Questions asked during the interview therefore do not follow a particular sequence or pattern. Because these questions are mostly open-ended, this assists both the respondent and the researcher in being flexible in either extending information or extracting it respectively.

5.7.4 Recording and transcribing

For a phenomenological study, the process of data collection entails in-depth interviews with as many respondents as possible. Usually, for long, in-depth interviews, the emphasis is on the richness of the data collected from individuals who have experienced the phenomenon (Creswell, 1998:122). For a one-to-one interview, the researcher needs to have individuals who are not hesitant to speak and share ideas and determine the setting in which the interview will take place. For the purpose of this study, a natural setting was recommended, preferably the interviewee's office of which the interviewee was familiar. The location chosen had to be free of distractions for easy audio taping. During the interview, the interviewer consistently asked questions from the protocol, completed the interview within a given time, which was naturally dependent on the depth of the responses given. All information was recorded on an audiotape and/or written in cases where the respondent was uncomfortable with being audiotaped.

According to Silverman (2001:161) using audiotapes in interviews is advantageous in that they are a public record that is available to the scientific community; tapes can be replayed and transcriptions can be improved, allowing for analyses to be unlimited. Silverman (ibid) also posits that tapes preserve the sequence of talk. In other words, the researcher can scrutinise the sequences of utterances without being limited to the extracts that were previously taken. The

emergent disadvantage of audiotape recording is that the emotional and facial expressions are excluded, which might, depending of the type of research conducted, assist the researcher in the final analysis.

Transcribing of audiotapes involves close, repeated listening to recordings and taking notes verbatim (Silverman, 2001:161). Although this might seem a simple procedure, transcribing involves methodical and theoretical problems, as these might not necessarily be regarded as a solid empirical data of the interview study, but are artificial constructions from the oral mode to the written mode (Kvale, 1996:162). The reliability of these transcriptions therefore should be checked by involving two persons who will listen to the same taped conversation and transcribe independently and later compare the two transcriptions.

5.7.5 Field issues and field notes

Researchers are often faced with issues when conducting field research, such as collecting extensive or limited information, working within time constraints, the amount of energy needed to collect substantial database, locating and obtaining permission to conduct the study, etc. (Creswell, 1998:129-130). Some field issues in interviewing include saying little during the interview; matching "level" of questions to the ability of respondents; interruptions during the interview; difficulty scheduling the interview; having confidence in interviewing skills; moving from ice-breakers to questions in the interview; handling emotional outbursts; bracketing personal bias; asking appropriate questions as well as addressing when interviewees stray from the interview questions (Creswell, 1998:131).

For the purpose of this study, it is essential that interviews were conducted in an environment, chosen by the interviewees themselves, with which the interviewees were familiar and felt most relaxed. However, where the interviewee was unable to decide on the venue, the researcher recommended the interviewee's place of work, as this was logically the most relevant with regards the study.

With regard to field notes, Taylor and Bogdan (1998:66) suggest that they form an important factor in qualitative studies, especially in observations, as they help the researcher to take note of every conversational encounter they have during contacts with the respondents and the environments in which these contacts take place. Taylor and Bogdan (ibid) also point out that is essential that the researcher is able to record immediately after the interview, what has transpired during the interview, more so because the interview is only audio-taped and as such no facial or body reactions are recorded. It is imperative for the researcher to compile extensive field notes to enhance the validity and reliability of research done from an interpretive perspective (Babbie & Mouton, 2001:275).

5.8 QUALITATIVE DATA ANALYSIS

Most of the recorded data generated from interviews needs to eventually be analysed and summarised. Since qualitative research is an interpretative and subjective exercise, the researcher undergoes a series of processes and chooses approaches that he/she would follow in data analysis. Lacey and Luff (2001:3) outline the general stages undergone when qualitative data analysis is conducted such as familiarisation with data through review, reading, organising and indexing data, and anonymising sensitive data. This study focused on identification of research themes, transcription of the tape-recorded material, mapping responses with identified themes, exploring relationships between theory and the data, making inferences and drawing conclusions.

5.8.1 Types of qualitative analysis

Qualitative analysis may use different types of theories and methods, depending on the problem under investigation. As previously mentioned, the researcher needs to understand the theory used in the study so that he/she is able to choose a relevant or most suitable method of analysis. The following are types of analysis that could be employed in qualitative research.

5.8.1.1 Content analysis

Content analysis deals with drawing inferences by systematically and objectively identifying special characteristics of the messages conveyed in the data being analysed and it can be carried out by means of an explicit rule, which must be formally established before the actual analysis (Berg, 1998:224). Content analysis studies the contents of texts or documents or any messages or symbols that can be communicated, ranging from public documents, editorials in newspapers and magazines, letters, political speeches to annual reports and advertisements (Mouton, 2001:165). It can be both qualitative and quantitative in nature, depending on whether thematic or chronological techniques or descriptive statistics are applied, respectively.

5.8.1.2 Discourse analysis

Discourse analysis involves an interrelated set of texts, their production, dissemination, and reception that bring an object into being. Mouton (2001:169) postulates that discourse analysis aims at studying the meaning of words within larger chunks of texts and discourses. Silverman (2001:178) posits that discourse analysis focuses on what people do, which implies that social interactions cannot be fully understood without references to the discourses that give them meaning. Discourse analysis emphasises the rhetoric and ideological organisation of talk and texts in the social field; it is against the assumption that accounts can be treated as true or false descriptions of reality. In addition discourse analysis involves the participants' constructions and how they can be accomplished and undermined; also, it assumes reflexivity, in which text is considered as a version presenting and constituting an out-there reality (Silverman, 2001:179).

5.8.1.3 Poststructuralism

The proponents of poststructuralism argue that a person or subject is not separate from the structures of the world, but dissolves into them, and so the

meaning of something is determined by tradition and common usage. According to Potter (in Liamputtong & Ezzy, 2005:264), poststructuralism involves three approaches of analysis. First, themes and interpretations are interpreted with reference to other themes in the text and the text as a whole, but not in isolation. Second, methods typically explore omitted or repressed themes and messages behind the other themes. Third, political and social contexts of the text are analysed.

5.8.1.4   Thematic analysis

Thematic analysis develops from grounded theory whose argument is that theory can be built up through careful observation of the social world and is "inductively derived from the study of the phenomenon it represents …therefore data collection, analysis and theory stands in reciprocal relationship with each other (Babbie & Mouton, 1998:498). However, the difference between grounded theory and thematic analysis is that theoretical sampling is included in grounded theory analysis, whilst thematic analysis focuses on identifiable themes and patterns of living and/or behaviours (Liamputtong & Ezzy, 2005:265). Strauss and Corbin (in Babbie & Mouton, 1998:499) state that grounded theory analysis begins with asking questions and creating a code for a segment of text and labelling it according to a meaningful category or theme. A theme in qualitative research can be used to represent data grouped around a central issue or a recurring regularity from analysis of qualitative data (Brink & Wood, 1994:215).

Wilson (1993:342) also describes thematic analysis as a data analysis technique used in phenomenological inquiry that involves data from interviews with respondents to discover themes or categories of experiences as seen from the respondents' perspectives. According to Aronson (1994:1) thematic analysis allows for patterns of experiences to be listed from the transcribed conversations, which usually can come from direct quotes or paraphrasing of common ideas. During interview questioning, the researcher determines what the response from the respondent represents and compares the response with a segment of text

and labels it to that theme. During this process, there will be a variety of words, sentences, paragraphs and pages mentioned by respondents, which would then be reduced to what is of importance and interest, which imperatively requires the researcher to identify that which is of interest in the respondent without any bias or prejudice (Seidman, 1991:89).

5.8.2 Making thematic connections

After the reduction of transcriptions, the researcher focuses on the patterns that merge and arrange them into categories or themes. The researcher then searches for patterns and connections among the excerpts within those identified categories (Seidman, 1991:99). All conversations that fit under a specific pattern are identified and placed with the corresponding pattern and label e.g. interpersonal communication as a process may be derived from a phrase or a sentence such as "it happens all the time, everyday", or interpersonal communication may be thematised as a transaction if the phrase such as "I only communicate when I want something from my colleague" is uttered. All related patterns are then combined and catalogued into themes. These themes are derived from the respondents' stories pieced together to form a comprehensive picture of their collective experience. Valid arguments for choosing the themes are then built by reading related literature. By referring back to literature the researcher will gain more information that allows him/her to make inferences and then develop a story line (Aronson, 1994:1).

From the meanings he/she has gathered, the researcher is then able to draw some inferences of each theme. Since raw data are analysed by identifying and bringing together fragments of ideas and experiences, which often are meaningless when viewed alone, the researcher's creative thought and analytical ability is needed to literally "put the pieces together" so that a pattern or a theme is formulated that is compatible to the people being studied (De Santis & Ugarriza, 2000:357). This process can be visually depicted in Figure 5.1 as follows:

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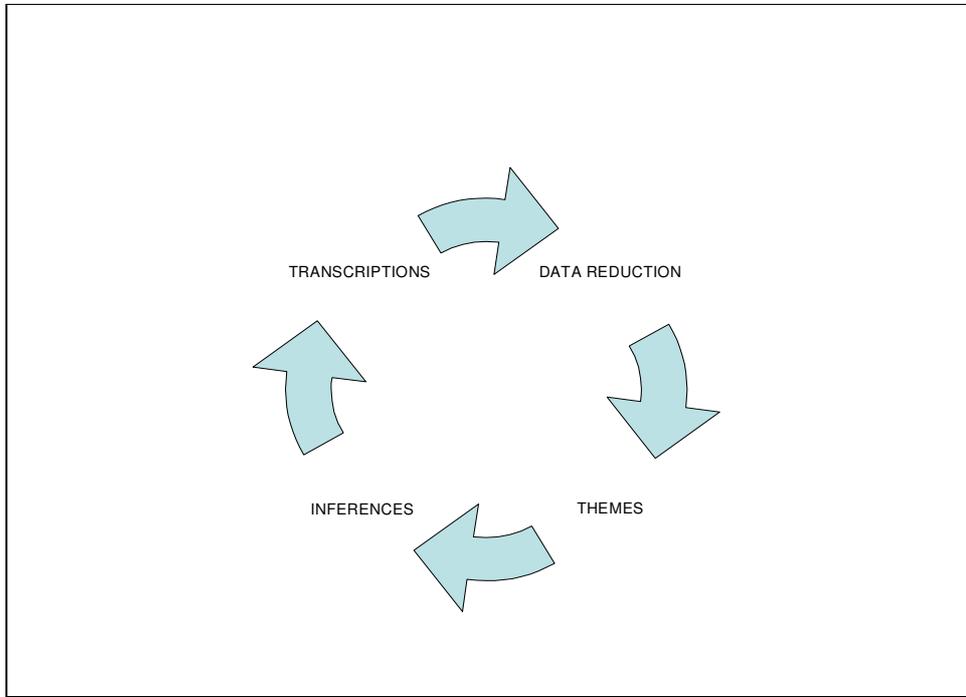
Figure 5.1   *A schematic description of thematic analysis*

5.9   CONCLUSION

The aforementioned aspects of methodology in this study clearly identify the importance of the meta-theory of this study, ontology. They describe the whole process of exploration of being, by respondents, as well as the realisation of being in the process by the researcher, and the way a theory will emerge, justifying the world view of this study: interpersonal communication is the basis for our personal and professional identity and growth and it is the primary basis of building relationships with others. It must however be acknowledged that thematic analysis is still an emerging qualitative method of analysis, and can sometimes become a very complex process therefore the researcher might be

challenged during the final analysis and interpretation of the study. There could also be factors that might limit the researcher during data collection as well as biases that could have been developed by the researcher, which later could have an impact on the analysis of results. It is however anticipated that because of the nature of the study, the interpretation could bring forth not only rich meanings out of the emerged themes, but also other information outside the emerged themes that might result in further research on this study.

CHAPTER 6

EXPOSITION AND RESEARCH FINDINGS

6.1   INTRODUCTION

Throughout the study, an attempt has been made to answer the research objectives as set out in the first chapter with the ultimate goal of exploring how professional accountants view, understand and experience the phenomenon interpersonal communication within their organisations. A literature analysis of perceptions, interpersonal communication and organisational communication aimed at expounding these concepts in relation to professional accountants' viewpoint.

This chapter aims to explain how interpersonal communication is perceived by professional accountants as well as the perceived role of interpersonal communication in organisations by highlighting major findings in the study. The findings are discussed based on the reported data from in-depth interviews that were conducted with professional accountants from different organisations in the Gauteng province in South Africa, as well as literature previously expounded on the core concepts of this study, interpersonal communication and internal organisational communication. Once these findings have been reported on, they will then be analysed and interpreted in the next chapter.

The findings are discussed in the form of themes that emerged from the interviews. However, it must be acknowledged that the reports on themes 2 and 3 are comparatively less proportionate in terms of the content due to the fact that the majority of responses in the two themes largely overlapped with those given in theme 1.

It must also be noted that the researcher used verbatim quotes from recorded responses when emphasis was made or an illustration was put forward on a particular issue discussed.

6.2   FINDINGS

This study emanates from John Powers's model of The Intellectual Structure of the Communication Filed (Littlejohn, 2002:16), which explains how communication, on an interpersonal level (Tier 3) is conceived within the context of internal organisation (Tier 4). The data for the study resulted from the themes and patterns that emerged from the interviews. Inferences, in reference to relevant literature were drawn from the emerged themes under which findings are discussed. In each theme some direct verbatim quotes of respondents are used to validate concepts that were expounded during interviews. Other issues that could not be classified under the emerged themes, but were worth noting, are also discussed. However, these additional comments were regarded to have insignificant bearing on the overall results of this study.

6.2.1   Theme 1: Perspectives of interpersonal communication

6.2.1.1   Interpersonal communication as a transaction

A typical interpersonal communication encounter was described by a majority of respondents as a transaction. To respondents a "transaction" meant that when they communicated they shared a moment in which one respondent became the sender of the message, and the other, in turn, received the message and produced a response at the same time. In this case a partnership was formed in a given moment as a result of communication. When this moment took place respondents found an opportunity for defining themselves to the receivers of their message, also identifying and becoming familiar with others at the same

time, which explains how they influenced each other during such a transaction, for example one of the respondents stated:

> *"I'd say for me communication occurs when in that situation I am able to get information that I need. It doesn't have to be all the time. Just as long as I can be able to relate to that person at that moment and he/she understands me then, that for me is communication".*

Since every message in transactional communication is content bound and has a relationship dimensions that define and redefine how individuals associate with one another, respondents, by implication, only related to one another when that "transactional moment" prevailed. They found it appropriate and necessary to associate with their fellow colleagues, because, according to them communication meant that they would only relate with their fellow colleagues in certain instances, not all the time, when and if they needed some information or they communicated about a specific issue or issues. For instance one of the respondents reported:

> *"With my partners, it's kind of transactional, I would say, because we don't always communicate. It's only those times maybe twice in a week or so. Communication would be on a specific topic and we would give out different views and either we will decide to agree or disagree".*

Apart from finding interpersonal communication only relevant in certain moments or about specific issues, respondents acknowledged that the fact that they engaged mostly in transactional communication was because they had no other choices but to communicate with their fellow colleagues during those particular moments. Transactional communication was some kind of a tradition that was applied as a compromise to be civil to one another for the sake of work. This was demonstrated by one comment from a respondent:

> *"When I was at (Company X) I felt that we communicated because we had to communicate. We communicated with our colleagues even when we did not like to, but because it was compulsory for us to do our job at that moment in time".*

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Communication encounters were referred to as transactional when work related messages were received and sent back. These messages would typically include unimportant issues that participants mutually agreed could wait and be dealt with later. It was indicated by respondents that in the accounting profession, especially when one had to give reports to management or do audits, time was very crucial as there were time frames allocated for a particular job to be done. Therefore accountants preferred to engage in communication interactions that would save time and make it possible for them to effectively utilise it in important matters. It was reported that in most interactions, when interpersonal communication was transactional, more time was saved in the sense that they did not have to engage themselves in rather long unnecessary conversations. Therefore they utilised that time to focus on their work. One respondent remarked:

> *"In an accounting profession time is money therefore my experiences are that when I engage in communication interactions, I make sure I get what I need from my colleagues immediately because I'm working against time. My work involves doing audits for companies therefore for me to meet those dead lines I need to utilise my time effectively. Therefore I don't usually sit around for small talk or unimportant stuff".*

Reports on the respondents' personal daily encounters with their fellow colleagues clearly explained how they came to know the phenomenon interpersonal communication. Respondents, both on higher and lower hierarchical levels of their organisations felt that because they had projects and responsibilities assigned to them, they spent most of their time trying to get results in those projects to such an extent that it was very rare that they communicated on a continuous basis. Therefore interpersonal communication took place only when and if the need arose, otherwise it was either limited to discussing work related issues only, or it was avoided. They felt comfortable communicating only on work related matters and were, most of the time, cautious of what to say and when to say it.

6.2.1.2 Interpersonal communication as a process

Interpersonal communication was described as a process in which respondents continually engaged in constructing messages and drawing meanings from such messages and creating relationships with their colleagues. It was regarded as a process of knowing one another as respondents had conversations everyday and also in their daily briefing meetings in which they discussed the daily work programme. Work related issues were the main focus in these meetings as well as when discussed with peers and superiors on a continuous basis, for example one respondent commented:

> *"In our level we have a process of communication because we normally discuss work allocation on a continuous basis regarding our specific jobs, and then it becomes an ongoing thing since we would talk to our managers and colleagues to ask for advice etc."*

It was also regarded as an ongoing process by managers who stated that they experienced day-to-day communication interactions with their subordinates whereby they were able to obtain updates on the tasks their subordinates performed and provide guidance and support where and when necessary.

Although as an ongoing process interpersonal communication made it possible for respondents to start to know each other better, it was seen to be complex at times when communicators would find it challenging to mutually understand or even agree on certain issues. When such situations came up they would rather work in partnership, despite their disagreements, in order to perform the task at hand. Their collaborative behaviour assisted in building relationships that characterised their personal knowledge of one another as well as better understanding of their fellow communicative partners.

One such illustration was the comment:

> *"Most of my colleagues and superiors here speak (X language), so sometimes it becomes difficult for me to understand what they talk about,*

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although they speak with me in a language that I understand when it comes to work related matters, but on an informal basis, they just speak in (X language) and it becomes so difficult for me to understand them. Nonetheless I can still work well with them".

Interpersonal communication was also referred to as selective in nature because in these communicative relations, participants chose the kind of interactions they wanted to engage in, as well as the kind of partnerships they preferred and were to pursue. It was pointed out by respondents that better partnerships were those that recognised their uniqueness as individuals and could sustain such individuality within the partnerships. It was a widely held view that employees were distinctive individuals with own minds and so they deserved to be addressed as such. One respondent commented:

"You see my work involves meeting different managers and directors at different times and levels, so I would say that every time I communicate with these people I get to know them better and learn to understand their way of thinking. It's phenomenal for me. My boss is also very friendly in her own way, so it makes a big difference."

Respondents' personal day-to-day experiences of interpersonal communication as a process revolved around the benefits they acquired when they participated in those interactions. They explained that people were more friendly and genuine to the extent that communication broadened to discussions on general everyday issues other than work. Relationships created by ongoing communication interactions, cooperation, as well as group efforts pursued by respondents through interpersonal communication, resulted in successful and effective collective execution of tasks. Respondents felt that interpersonal communication encouraged them to understand each other better, support each other and instilled a sense of commitment in them.

One of the respondents indicated:

"Through communication, people get to know one another better, and they feel that they are part of the family. As such they give their all when it comes to getting things done in achieving objectives of

> *the company. They feel their contributions are recognised by the company".*

In addition, communicating on a continuous basis helped respondents identify areas of their jobs where assistance was urgently needed. This way they could help each other out and ultimately provide excellent services to their clients.

Generally, the effectiveness of interpersonal communication was considered in terms of conditions or circumstances in which it occurred. It was perceived to be effective if the message was specific and precise; if communicating parties were able to pick up what the context of communication was about and they were able to reach a mutual understanding of the message; or if there was mutual understanding of the message being conveyed to participants and lastly, if there was a response to indicate that the message was received by intended recipients. The following are such descriptions given by respondents:

> *"If people can indicate to you that they have got your message by responding. To me that's effective communication"*

> OR
> *"When you can convey the message that is intended and get feedback"*

> OR
> *"When people who engage in such a communication are able to mutually relate and understand the message".*

Aspects that were predominantly identified by respondents as most important components of effective interpersonal communication were mutual understanding of the message by communicators; provision of feedback by the intended recipients, understanding other people's cultural backgrounds, respect for other people's views, as well as the recognition of the context in which communication occurs. The identified aspects indicated commonality in terms of the composition of effective communication, in spite of the fact that respondents had different definitions of interpersonal communication. Since people come to experience a phenomenon in ways that explain the nature of being, the environments in which

they experience the phenomenon could influence their definitions or perceptions of such a phenomenon. On the one hand, the different definitions of interpersonal communication as a phenomenon could be related to the different settings that the respondents were in; on the other hand, the common elements demonstrated the fact that the composition of interpersonal communication remains unchanged.

6.2.1.3 The impact of interpersonal communication on working relationships

Interpersonal communication occurred most frequently between peers, subordinates and superiors where work related issues were discussed. It emerged that although respondents generally found it easy to communicate with their fellow colleagues, focus was primarily on work, not social or personal matters. Respondents indicated that it was a norm that matters other than work were rarely touched on because respondents were either too anxious or too cautious of what they said to some people. One of them mentioned:

> *"People tend to take issues personal even if it's work, so I find it very difficult to deal with such types. If you deal with such people you only feel comfortable communicating only on work related matters and try to be cautious of where to stop. Sometimes I think it is because we don't want other people to be too close to us".*

Even so, they acknowledged that through communicating they learned to understand their fellow colleagues better, and communication made their work lives easier. They found that when they engaged in communication interactions, they formed connections that assisted them in realising their individual work objectives. Through communication, they formed relationships in which they could discover themselves as individuals, the impact of their behaviours on others, as well as how they themselves were affected by the behaviours of others.

The nature of the relationship between individuals is characterised by the behaviour of these individuals, which is based on the pattern of interaction

between them. As respondents most frequently communicated with their colleagues about work, the relationship they had with one another was mostly a working relationship. This explains why respondents became apprehensive when they had to pursue communicative relationships other than those defined by work. When asked how they would pursue communicative relationships with others, most of the respondents were either reluctant to respond, or mentioned that they normally did not initiate such a gesture unless they were compelled to do so. For instance one respondent said:

> *"I have learnt that accountants are not very open people, especially when it comes to issues that affect them personally on the job. We are not really good with interrelations within our sphere, although when it comes to clients, it becomes compulsory. The thing is people, especially within this department, are scared to put themselves to the risk of being the first to communicate… I mean people are too apprehensive. They keep their doors closed…and their mouths shut!"*

Communication was perceived to influence relationships that existed between participants either positively or negatively. Communication was said to have a positive influence on a relationship when participants treated messages they received with sincerity and honesty; when information delivered was accurate; when it created team spirit, loyalty and trust among participants and when participants felt that they were contributing to the relationship in a productive way. For example:

> *"It creates some kind of loyalty from one's team. I think it also makes employees become better workers, because when they interact with their colleagues, they always strive to be better in whatever job they are doing".*

Respondents also reported that when communication was positive, it strengthened their relationships.

As a negative influence, communication created frustrations between individuals when messages were misunderstood. Tasks were not executed because of miscommunication i.e. when the communicators' conversations were not

punctuated into units of particular interpretations within the context of related meanings, they could not understand the tasks they had to execute and the responsibility attached thereof. Some communication remarks or utterings from other communicators, especially superiors, often were insensitive to the peoples' feelings and when people's feelings were hurt during communication interactions and when people experienced harmful energy among themselves. Its negative influence was demonstrated by a comment from one of the respondents:

> *"Communication can affect my colleagues personally in a negative way, like when you come in the morning and you don't greet your colleagues, it becomes difficult for you to later ask them for help or they ask you for some help. This creates tension between you and your colleagues to an extent that it affects your work. So it is necessary to do some small talk in order to break this barrier".*

This suggested that the more negative communication was, the weaker the relationships became or ultimately destroyed, because people prefer to stay in relationships that are constructive and developmental rather than those that are destructive.

The fact that individuals identified themselves in terms of their relations with others implied that respondents could not detach themselves from their social settings. It was largely reported that even though respondents thought the only time they communicated was when they needed some information from their colleagues, they acknowledged the fact that without communicating with their colleagues, they could not accomplish both their personal and organisational objectives.

This was illustrated by a comment:

> *"I can't imagine working the whole day without having a little joke or something with my colleagues. Besides, I would definitely need some information from my colleagues, which I believe is more accurate when delivered personally. When people communicate well with one another, the job gets done efficiently. I don't really favour the idea of e-mail, because to me it is so impersonal".*

6.2.1.4   Participants' roles in interpersonal communication interactions

When people communicate, they tend to presume the intentions of others from the way they communicate, and then construct personalities around such communication styles. It emerged that respondents saw themselves and others in particular ways during their communication interactions. In general, respondents' perceptions of themselves coincided with what they thought others perceived them, for example:

> "I would say that when it comes to work related matters, I always see myself as someone who directs and let people focus on what we would be doing at a particular time, so my role, I would say, is to facilitate what needs to be done. I think my colleagues see me as a problem solver, as they only come to me when they need clarity of what needs to happen or when they have problems in their jobs".

As roles differentiate people in terms of the functions they perform in their social settings, it implies that individuals perform "acts" that 'fit' within such a setting. In addition, the roles that the respondents played were in some way connected or linked to the norms of the group members they interacted with, such as peer-peer, supervisor-subordinate, etc. Emergent roles that respondents reported to have played in these interactions were those of initiator, facilitator, coordinator, good listener, straight talker, advisor, problem solver and motivator. Respondents gave their brief versions of these emergent roles as follows:

An initiator, according to respondents, was portrayed as someone who would start or instigate conversations among employees, or someone who would go out of their way to communicate with others. Although it was indicated by respondents that this was unusual in many accounting organisations, there were people who played a role in making the environment lively by greeting people, making small talks and sharing jokes. One respondent who regarded herself as an initiator remarked:

> "I'd say mostly as an initiator of conversations. I relate easily with different types of people. I think my participation in these

> *conversations and interactions make people somehow feel better,*
> *so maybe I put in an element of getting people to talk".*

Facilitators or coordinators were individuals who were able to direct and let others focus on what was needed to be done; those individuals who made sure that communication ran smoothly in order to receive what is expect from staff, eventually delivering. This was explained further when one respondent said:

> *"I see myself as the coordinator and facilitator of the final product*
> *i.e. reporting to management. So my role is to try and let my*
> *subordinates see our main purpose and goal of doing such a*
> *project, therefore I see myself as someone who directs and let*
> *people focus on what we would be doing at a particular time".*

Good listening, straight talking, advising and problem solving were skills that were largely played out by participants in communication. Individuals who displayed these skills were known to be those who were contacted or approached when something needed to be fixed or appropriately attended to; those whom others saw as open-minded, with good integrity and respectful enough to listen without judging, as one respondent stated:

> *"I always listen to my colleagues, even the so-called bad guys in*
> *my groups. So I consider myself as someone whom people can*
> *come to if they have issues, even if those issues do not directly*
> *affect me. I'll try to solve them, or give advice where necessary, but*
> *I am cautious of passing judgement on whatever I hear… at least if*
> *I do, I keep it to myself because some people are very sensitive so*
> *you can't just say what you think".*

As motivators and supporters, respondents were seen as individuals who inspired others positively to work towards successfully achieving both their personal goals and the organisation's objectives. For instance, one respondent thought:

> *"People around here call me 'coach'. I think that explains what they*
> *see me in their working lives…someone who inspire them by*
> *guiding them…of course there'll be some subordinates who will be*
> *difficult, but my role here is to try and instil in them a positive*
> *attitude toward achieving that goal".*

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In communicative relationships, people choose roles that are closer to their descriptions of self- identity, the inner core of who they really are. It is postulated that when people communicate, their true identity is revealed through the role they play in such interactions (Weiss, 1998:8). This argument explains the role that communication plays in people's perceptions of themselves and of others. The way respondents communicated revealed how they perceived themselves and others in terms of their identities in their groupings, group norms as well as their "acts". This was demonstrated when one of the respondents said:

> " You see I am an accountant and most of my job is to see to it that the financial resources of the company are used adequately. Hypothetically, it is not likely that I would be people's most favourite person".

On the other hand, when roles contradict with self-identity, the interrole conflict occurs because the more the person's role becomes confused with his/her identity, the more threatened the person becomes. The following response indicated that if the respondents' enacted roles were seen to be contradictory to their self-identities, they became uncomfortable because their self-identities are perceived differently:

> "My being a straight talker does not land well with other people sometimes, so I become a little unpopular around my colleagues and that bothers me a lot, because I don't want to be a black sheep in my peer group".

6.2.2 Theme 2: Concepts of internal organisational communication

6.2.2.1 Organisational communication as a formal pattern

The fact that organisations are task-related implies that all communication processes would be closely related to the coordination of such organisational activities. While activities and processes of organising created structural systems that could either enable or limit communication in organisations, communication processes contributed to the coordination of behaviour in working towards organisational and individual goals. The type of behaviours and activities

experienced inside organisations are therefore likely to be influenced by communication patterns that are prevalent within such settings.

Organisational communication was reported to have pursued a formal pattern in which information flowed downwards from upper management to lower levels of organisations. These patterns were the blueprint of an organisation that included, among others, organisational level, specific responsibilities, job positions, as well as job descriptions allocated to members. Apart from providing job instructions, procedures, policies and practices, formal communication patterns facilitated the provision of feedback to employees. It emerged that these patterns came about as a result of the kind of jobs accountants performed as well as the responsibilities attached, as one respondent explained:

> *"I would say we follow mostly a formal pattern in which I receive orders from my boss, and I pass these down to my subordinates. In that way I know that everyone is clear on what is expected of them".*

How these formal patterns developed was attributed to the procedures prescribed by law such as the Company Act, International Accepted Accounting Standards, King Report on governance, etc. This implied that both management and employees communicated in ways that ensured that they followed correct, prescribed guidelines to perform their duties as accountants. What was of importance was that communication be carried out in a way that would fulfil their mission of delivering accurate information within the organisation as well as to their outside clients. This was revealed in one of the reports:

> *"We are a very formal business that deals with clients and we follow certain procedures as declared by the Accounting Act and King report on governance, so it is important because we are sure that we do not stray from what is required of us".*

Respondents viewed communication and decision-making as inseparable because whenever individuals exchanged communication messages from one member to another, communication facilitated their choice of best alternatives as well as drawing relevant conclusions on organisational issues and decisions.

<u>Perceptions of professional accountants of interpersonal communication in organisations</u>

Respondents reported that these formal patterns of communication made it easier for them to perform their jobs and for management to make decisions. It was also apparent that respondents regarded these patterns of communication as having a great impact on how they operated and made decisions on obtaining their organisation's objectives. To respondents, these patterns were essential in getting the job done, for example:

> " I think they are necessary because they consist of regulatory procedures that we, as accountants should follow … they are so far the easiest ways of getting up to speed with things".

Formal communication patterns were characterised by strictness and inflexibility, and, although they facilitated easy decision-making and procedural execution of tasks, they were found to be problematic some times because people became frustrated by having to stick to the rules all the time. Respondents felt that these patterns constrained them to communicate within certain boundaries, which in their opinion, was not desirable. A respondent who reported to have a personal experience of such inflexibility mentioned:

> " The impact is so huge when it comes to doing things right, but when it comes to their inflexibility these patterns sometimes create problems in that we find ourselves trapped in the bureaucracy and protocol. The organisation ends up losing good employees because of this formality".

On the contrary, even though they showed some disagreement about these formal communication patterns that existed in their organisations, they still felt somehow content with the status quo, as they indicated that formal patterns necessitated the effective way of doing their jobs as accountants.

How things were done in accounting organisations was described as structural, formal and restrictive. Things were done more structurally when concerned with work allocation and more formally when concerned with adhering to specific procedures with their clients. Respondents indicated that even though their general organisational culture of doing things was formal and structural in nature, they unreservedly shared its values, beliefs, norms and expectations amongst

themselves. Its rigid and formal nature was not of much concern to them, as they understood its importance on the realisation of organisational goals. The aim of doing things in a formal way was attributed to getting the job done and realising organisational goals, as one respondent commented*:*

> *"I think that it is good that we follow procedure because it helps us to keep track of what is required of us, and what remedial action we should follow if things get out of hand. In other words we will know how to address the issue at hand immediately".*

6.2.2.2   Organisational communication as a network

Organisational communication was thought of by respondents as a link in which members of the organisation became united in their social groups. Networks were considered as organisational powerhouses that were formed when there was personal contact between communication parties, who exchanged messages over time, or information flows within and between groups. These networks were regarded as creations of interpersonal links within organisations, where employees could interact on a personal basis as well as a group and jointly perform their duties in an effort to achieve their objectives as individuals, as groups, and eventually as an organisation. Therefore interpersonal communication was very important to individuals working in organisations as it was stated*:*

> *"In my opinion, communication is a very crucial element of our success; therefore I think it is the linking factor in all our operations".*

However, respondents noticed that formal networks mostly prevailed in their organisations, where, on the one hand subordinates have their own networks between themselves and, on the other, executives and managers have theirs. This, according to respondents, created a gap between themselves and their superiors; as a result, communication occurred mostly in the different levels. Respondents were concerned that this gap could isolate them from their superiors to an extent that they became less interconnected.

6.2.2.3   The effects of organisational communication on employee relationships

Organisational communication influenced the relationships of employees in an unfavourable way, because their adopted formal styles of communication are such that they create an atmosphere of inflexibility and the inability to interact in a more relaxed way, hence there was always tension around because people wanted to do things according to the book, or they were cautious of what they said, how they said it and with whom they said it at all times. Respondents explained that because they were confined to communicate in certain ways and to always follow procedure, their communication shaped the way things were done in their organisation. Very often there was formal communication between themselves and their superiors. As a result there was always a gap between themselves and their superiors to an extent that even simple topics such as their personal experiences were not discussed.

This, they indicated, was as detrimental to their being as employees because, firstly, they did not participate in decision-making, and, secondly, they were blamed by their superiors if they did not deliver what was expected of them. Respondents further pointed out that they were usually not on the same page with their superiors and as such they often did not understand what was really required of them. They attributed this to lack of communication between themselves and their superiors as well as too much restricted communication. They reported that generally they could not go beyond the set communication boundaries to do something innovative:

> *"If we were allowed to speak our minds and make suggestions on how we should do things around here, it would be simpler for us to perform because then we would have the leverage to express our views about things".*

6.2.3 Theme 3: The perceived role of interpersonal communication within organisations

6.2.3.1 Communication aspects that affect the running of a business

Since interpersonal communication occurs every time when individuals, who are members of the organisation, interact, it could be regarded as part of the organisational system. In organisational settings, people engage in certain communicative behaviours that lead to the harmonious running and management of the organisational operations. Certain aspects of communication were identified by respondents as either negatively or positively influential in the running of the businesses. Aspects such as formal communication forums such meetings; communication patterns; bureaucracy; lack of clarity of messages; individuals' points of view; motivation; and decision-making, were categorised as most crucial in the running of a business.

On the one hand, respondents stated that formal communication structures and patterns such as downward communication, formal meetings, bureaucracy, prescribed procedures and policies generally influenced the running of the business successfully as they facilitated the orderly manner. It was indicated that when correct procedures and structures were followed, the business was run and managed efficiently, and so no disorganised situations were experienced. One respondent remarked:

> *"I think how decisions are made, how they are passed down to us employees, would affect the business in the sense that if there were no formalities in how things are run around here there would be chaos… imagine if anyone of us would want to go to the big boss every time we have complaints, I mean there wouldn't be order as such the business operations would be affected negatively".*

However, on the other hand, if there was lack of clear understanding of the message, lack of recognising and respecting other people's point of views it

could be detrimental to the smooth running of the business because when these aspects were present for example, a lot of miscommunication and misinterpretations prevailed and too many complaints and lack of morale among employees led to employees not performing their duties, as such productivity decreased*:*

> *"What we do in our divisions or departments would translate to what eventually happens in the organisation, as a result, communication interactions that occur within departments will affect the total running of the organisation".*

Motivation and the inclusion of employees in decision-making processes also affected the running of the business successfully because when employees are positively encouraged to do their jobs, they would feel part of the organisation and as such they will strive towards the effective running of the business. One of the respondents commented:

> *"If people feel that they can voice out their opinions, they will feel that they are part of the organisation as such they feel happy and do their work effectively. If the job is done then the company achieves its objectives".*

Respondents perceived the impact of these communication aspects to be positive because they instilled a sense of belonging amongst employees. They felt they were part of the organisation, and they devoted themselves towards collectively realising the goals of their organisation.

6.2.3.2   The impact of interpersonal communication inside organisations

When people communicated interpersonally, they made their opinions known to others and they received necessary feedback from their colleagues and management. It was reported that interpersonal communication influenced employees to interact, to feel that they belong with their fellow colleagues in a certain way and was perceived as a source of creating network links amongst them. It was reported that interpersonal communication influenced the relationships between management and subordinates since it helped

management to be in contact with the people on the ground. For instance one of the respondents said:

> *"I really think interpersonal communication helps people to connect in one way or the other; hence relationships could be formed through it".*

Interpersonal communication could either make or break an organisation. It was indicated that when and if employees of an organisation did not relate well in their different jobs, and these jobs were performed in a quest to achieve overall objectives of the company, without harmonious relationship there could never be a mutual group effort for their achievement, hence a breaking. On the other hand, a company with employees who worked together and communicated well could achieve its objectives with much success.

Interpersonal communication influenced how people identified themselves in their social settings and modified those identities based on the feedback from their peers and superiors. Respondents stated:

> *"Interpersonal communication serves as a string that ties people… We are human beings, not objects, so we need to know each other and have mutual understanding of our roles in the whole organisation. We can only attain that through interpersonal communication".*

6.2.3.3   The role of interpersonal communication in organisations

The role of interpersonal communication was perceived to facilitate organisational activities such as planning, organising as well as co-ordinating finances, accounting systems and human resources. It was reported that interpersonal communication was crucial in encouraging people within organisations to communicate well in order to get things done in a less disorganised way. For example one respondent commented:

> *"Can you imagine how chaotic things will be if there is no communication. You will find people that do not want to engage in communication with others within their organisations, and my*

experience is that most of the time those people get stuck in what they are doing and cannot find help only because they do not communicate!"

Respondents explained that interpersonal communication brought people together, thereby creating winning teams inside organisations, in which both their personal and organisational goals were achieved successfully, as one respondent mentioned:

"If we were to ignore interpersonal communication, I think we would never achieve what we want. I think communication make big companies even bigger".

According to respondents through interpersonal communication individuals were allowed to express their opinions. It encouraged the formation of positive relationships amongst employees and created a platform for emotional display. Respondents perceived interpersonal communication as having a hands-on effect to communicators as feedback could be obtained immediately. It crafted effective interactions between employees and management; helped people to connect; and added the human touch into the character of organisations. Through interpersonal communication teams could be formed inside organisations. These were illustrated by their responses such as:

"The role of interpersonal communication, as I see it, is to add a human touch within organisations. I think it brings people together".

6.2.3.4   The role of interpersonal communication in the accounting profession

Interpersonal communication plays an important role in the accounting profession because it serves as a link that connects accountants and other employees within their organisations. This encouraged all the stakeholders within the organisation to work collectively and constructively towards achieving the overall organisational goals. For example a respondent remarked:

> *"You see being an accountant doesn't exclude me from being a person. I should think that as much as accountants work with figures they also work with people who also work in these organisations, therefore, there is no way that they can achieve everything without face-to-face communication between accountants and other people in these accounting work environments".*

Interpersonal communication was perceived to play a role in bringing the human element that was seen to be lacking in the accounting profession, and taking out the conservative culture of communicating without compromising the standards of the profession*.* In general, interpersonal communication was seen to play a pivotal role in developing accountants' interpersonal skills, particularly those of who were in managerial positions, so that they were able to manage people efficiently and effectively and as such it would prepare them to execute these skills outside their organisations. This was demonstrated as one accountant felt:

> *"Businesses today are more customer-inclined, and accounting professionals are occupying management positions that would require them to have interpersonal skills. I think interpersonal communication could contribute to instilling these communication skills so that they could be experts in managing people".*

6.2.4 SUMMARY OF ADDITIONAL COMMENTS

From the findings major themes were identified, which outlined common issues around accountants' views of interpersonal communication, internal organisational communication and the perceived role of interpersonal communication within organisations. However, there were responses that were brought forth during interviews, which emerged as extensions of issues discussed in certain major themes. These extensions or additional comments however did not have any significant bearing on the overall results of this study.

6.2.4.1   Other definitions of interpersonal communication

Some respondents typically described interpersonal communication as just an expression of words by an individual; others explained it in terms of the language they used in their profession; some referred to it as formal or informal, whilst still others described it as dependent on situations.

6.2.4.2   Personality

Some respondents reported that their introverted personalities made it difficult for them to initiate communication interactions with their fellow colleagues. They reported that because of their personality, they were mostly communication apprehensive.

6.2.4.3   The grapevine

It was reported that interpersonal communication adopted a form of grapevine that was used to carry information informally from subordinates to management. Respondents indicated that if the grapevine was used excessively and uncontrollably, it could harm the relationship between employees and management, but they recognised the grapevine as an informal way that accountants could use to communicate on a social basis. They indicated that this could perhaps encourage them to be more social and relaxed in their work environments.

6.2.4.4   Race, age and language

Interpersonal relationships that were formed amongst accountants were perceived to have come about as a result of a particular race and age. On the one hand, young black accountants related easily with either young black or white accountants. On the other hand, older accountants found it difficult to relate

to both black and white young accountants. Respondents attributed this situation to the trends and developments that have evolved in the accounting profession i.e. young accountants were trained in different, more unconventional ways than their older counterparts.

Some respondents also mentioned that language restrained communication in some instances. They reported that employees prefer to use other languages that are not prescribed in the language policy and as a result interpersonal relationships are not easily formed.

6.2.4.5   Electronic mail

It was also indicated by respondents that even though e-mail was the current and preferable method of communication, it was not favourable in many instances. They reported that in most instances employees would miss an important message sent by e-mail, or misunderstand it, and that could cause a huge misunderstanding that could cost the organisation a great deal. They stated that in cases where a clear understanding of the message was crucial, or the message needed an urgent response, e-mail was not a preferable choice. However, they reported that management was insistent on using e-mail.

6.2.4.6   A challenge for management positions

Some respondents, who were in managerial positions in some organisations reported that they had difficulties in generally communicating with their subordinates and acknowledged that they lacked interpersonal communication skills, which they thought should be incorporated in the training of managers in the accounting profession.

6.3   SUMMARY OF FINDINGS

The aforementioned findings have described interpersonal communication as it occurred between individuals, within organisational settings on a professional basis, rather than on social basis. Accountants described communication as being a business function, not a human or a social transaction. Accountants focus on the primary view of communication in business, not the social context. Findings also indicated that to accountants, communication was considered as important only if it did not interfere with the status quo of their formal organisational structure and culture. They showed no interest in pursuing any other definitions of communication even though they could see the opportunity beyond the transactional nature of interpersonal communication.

Having discussed the aforementioned findings, the question remains whether these findings have answered the research question; or whether the world view of this study was justified, which states that interpersonal communication is the starting point for individuals' personal and professional identity and growth, and it is the foundation of building relationships with others. To establish this, the next chapter analyses and interprets the results, draws conclusions, and makes recommendations on the findings.

CHAPTER 7

ANALYSIS AND INTERPRETATION OF FINDINGS, RECOMMENDATIONS AND CONCLUSIONS

7.1   INTRODUCTION

The primary aim of the research conducted in this study was to exploratively investigate perceptions of professional accountants regarding interpersonal communication and the role of interpersonal communication within organisations. In this chapter the main findings presented in the previous chapter are interpreted; conclusions are drawn and recommendations are made for future research.

The constructs "interpersonal communication as a phenomenon", "organisation as the context in which interpersonal communication is experienced"; "perceived role of interpersonal communication" and "professional identity and interconnectivity as products of interpersonal communication " were generated as a synthesis for understanding the research problem as a whole. By analysing the components, more insight was gained of the whole. The way in which these components were connected was also examined.

Since phenomenology was used as a research strategy, an inductive route was followed in this study. The research started with the researcher trying to first understand the philosophical perspective of how people come to experience the phenomenon; then grouped her own preconceived ideas about the phenomenon in order to understand it through the voices of the respondents; questions were formulated that explored the meaning of such experiences for individuals, and individuals were asked to describe their daily experiences (Creswell, 1998:54). A phenomenological data analysis and thematic analysis, was done through statements, meanings themes, as well as general descriptions of the

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respondents' experiences. This inductive reasoning was also used to establish connections in the data.

7.2   ANALYSIS AND INTERPRETATION OF FINDINGS

7.2.1 Interpersonal communication as a phenomenon

The concept *interpersonal communication* as a phenomenon was described in Chapter 2 as a combination of constructs, theories and models, as well as definition of roles played within interpersonal relationships. From the literature review it is clear that interpersonal communication is described in reference to how individuals interact. The type of communicative interaction in which these individuals find themselves therefore describes it. As it is stated in the literature, in interpersonal communication human relationships emerge from patterns of behaviour between these individuals.

It was found that the majority of accountants described interpersonal communication as a transactional process. As accountants sent and received messages, they behaved either as senders of the message in one moment, and the receivers of the message in the other (Frost, Vos & Dreyer, 1993:39). Of much interest is that as parties involved behaved in certain communicative ways, they automatically influenced one another, thus they formed a particular relationship. No matter which moments they found themselves in, or chose to participate in, it became obvious that when that moment occurred, a relationship was formed.

Their "being" in that moment defined their relationship at that moment and how they experienced the effect that moment of interaction had on themselves as individuals. In other words when, how and with whom the moment occurred would certainly have some effect or influence on the participants' lives, either personally or professionally. It was found that the accountants' individual

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experiences of the phenomenon largely coincided with their respective descriptions of the phenomenon as they indicated that their transactional moments were discovered when they needed information from their colleagues, especially about work.

On the other hand, accountants typically defined interpersonal communication as a continuous process in which they engaged co-operatively, in a systemic and selective way, with other individuals, to create meanings and form relationships. Their definition suggests that if and when there were systemic, selective and collaborative interactions between themselves, whether they were work related or social, interpersonal communication was realised. This also implied that whenever accountants had a task to perform, their focus was more on teaming up and co-operating to get the job done, while unintentionally found themselves relating to each other. And so, at no particular point in time would they not communicate or relate to one another hence the view that interpersonal communication is the foundation for building relationships between people is sound and correct.

From a pragmatic point of view, in any interactional situation it is inevitable for individuals to accept the fact that they cannot *not* to communicate, thus communication is conceptualised as a behaviour that has no opposite (Fisher & Adams, 1994:10). This implies that all communicative interactions that occurred between accountants were nested within one another such that participants in such interactional processes needed to understand the dynamics of such relationships. It was found that accountants' interactional behaviours varied, depending on the relational context of their communication activities, which in this case was work not social.

The aforementioned argument again validates the perspective that interpersonal communication can be nurtured over time, and meanings can be created, depending on the dynamic nature of the relationship as well as the contexts in

which it occurred. As a process, interpersonal communication between accountants developed as they came to understand each other, building up their personal and/or professional identity. Accountants also used their daily experiences at work to choose how to perceive such a process. Various accounts of their experiences of the phenomenon of interpersonal communication as a process clearly matched their general descriptions of typical communication as a process. Despite the fact that accountants stated that their interactions with their colleagues were often obligatory, they pointed out that their own daily experiences created a foundation for their perceptions and interpretations of interpersonal communication as a phenomenon.

As Wood (2002:27) states, meanings are in people, not in words. Individuals make interpretations of what they come across in their daily interactions with the world i.e. their perceptions, their experiences, their values, as well as their needs. This confirms the view that in interpersonal communication meanings are neither self-evident nor inherent in words, but their significance is constructed in a specific context. It was found for example, that some accountants used a specific "moment" of interaction to describe interpersonal communication as a "transaction", while others used a specific "behavioural pattern" to portray interpersonal communication as a "process". Others described it as an expression, a situation-bound action, etc.

However, the perspective of coordinated management of meaning explained interpersonal communication as a process of coordination, in which each person interprets and responds to the acts of one another or compares it to his or her desires and expectations, but manages these meanings and interpretations within the set rules. The argument puts forward the fact that when individuals act or react in communicative relationships, they tend to behave within the prescribed boundaries or rules that govern such relationships. This was demonstrated by the findings of the study, where accountants reported that they communicated most frequently with their peers on issues related to work.

<u>Perceptions of professional accountants of interpersonal communication in organisations</u>

The fact that generally accountants communicated and related well with their fellow colleagues does not rule out the fact that communication was primarily and mostly on work related matters. By implication, they communicated and interacted within the boundaries of their working environment only and hence they could easily manage and interpret meanings within the set rules of their job. It was also discovered that accountants attributed their definitions and interpretations of the phenomenon to the confined and restrictive rules and regulations of their profession, which, they indicated, influenced them to perceive interpersonal communication the way they do. Nevertheless, regardless of their differing experiences and perceptions regarding interpersonal communication they still continuously, unintentionally, and unavoidably communicated with one another.

The relational communication theory posits that any interaction that results from communication creates a relationship, and in such a relationship there is a degree of mutual dependency as well as interconnectedness between and among relational members (Rogers, 1998:70). According to this perspective, as it also apply from the pragmatic viewpoint, it is apparent that individuals cannot *not* communicate or rather *they cannot not relate*. The significance of this theory in interpersonal communication is that individuals tend to explain their being in terms of the relationships they participate in, and they have a continuing need to establish the value and correctness of their beliefs, attitudes and behaviours with those around them in order to ascertain the value of their own position.

It was found that accountants could explain their being only in terms of their work or on a professional basis. Their relational definition of interpersonal communication was based on business, not social endeavours. It could be assumed therefore that, to accountants the relational model of interpersonal communication assumed a middle ground between its transactional and relational nature. The relational model describes interpersonal communication

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from a social point of view, where communicative relationships are characterised by individuals being socially bound to one another. Yet for accountants interpersonal communication was relational only if it occurred on a professional basis i.e. a relationship was formed when a professional activity or transaction (work) occurred between accountants and their colleagues.

The aforementioned argument was also demonstrated when accountants indicated in their interviews that they were usually reluctant to initiate communicative relationships unless they were forced to do so. The fact that accountants were reluctant to pursue relationships amongst themselves unless it was compulsory creates an impression that they could only explain their "being" when interpersonal communication was work related. By implication, the construction of their relationships, therefore their social self, was dependent on the business interactions they engaged in rather than on social settings.

Social communication theory also aligns itself with the principle of consequentiality which explains that whatever emerges during, within, and as part of individuals' interactions, has consequences for those individuals (Sigma, 1988:51). Each communicative interaction between individuals has results, whether favourable or unfavourable, that must be borne by all parties involved. The rationale behind this principle is that any behaviour that is elicited during a communication interaction will undoubtedly contribute to the relationship, either favourably or unfavourably. One of the findings was that the communication interactions and behaviours of accountants often affected their colleagues personally and ultimately their job. It was found that many a time, when these individuals communicated in particular ways, some tension was created, which transferred to their ultimate individual job performance. It was found that generally when the behaviours of others towards them were unfavourable, they were also adversely affected in a personal capacity, which led to decreased performance and ultimately affected their overall productivity. This therefore

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explains the accountants' preference to communicate within the prescribed structures of work, even when there were opportunities for social interactions.

From the literature review it is clear that in communicative relationships, individuals choose roles that are closer to the description of their identity and then act within those roles. They internalise certain expectations about how they must act and how other people must respond to them (Tubbs & Moss, 2003:261). Roles can be expected or enacted, and in most instances, expected roles are different from the enacted ones. However, when expected or enacted roles are in contradiction with a person's self-identity, interrole conflict is created. This implies that people desire to play out roles that are more or less in agreement with their descriptions of their selves in their social setting and as such they would choose to behave or act towards others with the hope that others would describe them according to their "acts".

According to Rothwell (2004:352) roles are meant to interconnect with the norms of a group, as well as with interpersonal interactions such as peer-peer, supervisor-subordinate etc. Contrary to this assumption, findings revealed that accountants equated their different skills to "roles". They could not differentiate between the two concepts hence it must be noted that what they described as roles were in effect their skills, namely an initiator, an advisor, a motivator, a supporter, a good listener, and a straight talker. For the purpose of this study, these identified "roles" will be defined as such, for the sole reason that these were the actual perceptive definitions given by the respondents, irrespective of whether they were literally correct or not.

The "roles" that accountants played in their communicative interactions coincidentally matched their descriptions of self as others gave them. Since accountants' participations in communication interactions were mostly work related, by implication, the roles they played would be relevant in their specific job allocations or assignments. In other words, their roles had to match their

definitions of their self-identities within their business or professional context not their social settings. For instance, when an accountant was perceived as a motivator, he/she was seen to instil encouragement in his/her subordinates or peers regarding the diligent and efficient completion of their jobs, but this "work motivator" did not necessarily perform the same function in a social setting. This could mean that whatever roles these individuals chose to play, they would be related to what their self-identities from a work perspective and not a social perspective. Therefore, their communication with their colleagues inevitably and unintentionally occurred within their working relationships with others.

The fact that the accountants' social roles had to correspond with their self identities, signifies the view that communication interaction symbolically shows how participants, as self-conscious beings, adopt each other's perspective in looking at themselves, others and the world, and how they determine what construed performances mean and what viewpoint those performances represent (Jansen & Steinberg, 199:51). It is from this premise that people often project different images of themselves most interpersonal communication contexts, by deciding which role they would act in, and which acts or roles their "audience" would believe.

However, as it was previously mentioned, if and when these "acts" or enacted roles were not believable, or seemed to be in contrast with the actors' self identities, feelings of discomfort were experienced. From Martin Buber's theory (Jansen & Steinberg, 1991:62) that individuals possess two modes of existence - *being* and *seeming,* it is clear that when there was conflict between the respondents' *being and seeming* the nature of their communication relationships with others was detrimentally affected. This argument was demonstrated by one of the respondents who mentioned that her being a straight talker caused her to be unpopular among her colleagues and this was of concern to her since she did not want people to have a misconception of her social self. This also indicates that individuals can be conscious and cautious with their self-presentations to

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others. Individuals may want to project a public image that is not necessarily their authentic self and as a result, when their social self (*seeming*) does not correspond with their self-concept (*being*) conflict within themselves as well as in their relationships, is created.

Since it was found that the interpersonal relationships that accountants mostly had were work related, it suffices to state that they only played their roles in communication interactions that involved work related issues. As a result, only those roles that were played in working relationships could match their individual self-identities within the work context. By implication, accountants revealed their identities only by playing working roles, which implied that they lost the opportunity of experiencing their *being* in human or social interactions other than work, as well as letting others see them in their real self outside work.

Findings have provided evidence of how accountants experienced interpersonal communication as a phenomenon in their different work lives and how they came to perceive it as it occurred within their organisational settings. These proponents clearly explained the worldview of this study, which recognises interpersonal communication as a starting point or a foundation for people's personal and professional identity and growth, and as a primary source of building relationships with others. It is also clear that accountants' definition of interpersonal communication was narrowed to a work context, even though they could see beyond it.

7.2.2 An organisation as a context in which interpersonal communication is experienced

Chapter 3 discussed in detail, how communication transactions occurred between individuals and/or groups at various levels and in different areas of specialisation within organisations. These communication transactions were intended to design and redesign organisations, as well as to coordinate day-to-day activities. This chapter expounded on the organisation as a context in which

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communication occurred. Internal organisational communication was defined in terms of approaches and theoretical models that varied from one organisation to another. Because organisations are structures formed by people, it is obvious that organisational communication was seen as a phenomenon that described how these people came to experience life inside these organisations, how they shared meanings with one another and created relationships. However their experiences and relationships varied, depending on the communication patterns that exist in those organisations.

It was found that internal organisational communication among accountants mostly assumed formal patterns, where information flowed from upper to lower levels in the hierarchy of an organisation. These formal channels, it was reported, were created because of the legal prescriptions and limitations that govern the accounting profession. They provided information regarding procedures, policies and practices within the organisation; provided job instructions to employees, more particularly subordinates, and they established a rationale for tasks and their relationship to the rest of the organisation. These formal, downward patterns were perceived to be bureaucratic and rigid in nature.

Even though these were perceived by accountants as inflexible, they were seen to be providing clear guidelines on how accountants should perform their work, and also facilitated decision-making processes by management within organisations. While March and Simon (in Miller, 1995:191) argued that the traditional approach to decision making processes only attempted to find a single best solution to the problem, it was sometimes important and necessary as it saved managers and executives time when taking decisions that were necessary in emergencies.

According to Weick's model of decision-making (Conrad & Poole, 2005:302) these decisions often produced effective solutions in time-limiting situations as well as in very technical processes. The fact that accountants attributed the rationale behind the application of formal communication patterns to have necessitated decision-making and efficient execution of their work justifies why they were content with the implementation of such formal communication patterns, even though they complained about the rigidity of such patterns.

Respect for other people's opinions was identified in the findings as one of the elements significant and fundamental to effective interpersonal communication, and in decision-making procedures. In most unconventional decision-making processes, it is ideal that before decisions are made, consultations be done whereby people's opinions are heard and considered. However, it was found that the formal communication patterns inherent in these organisations fell short of recognising this element, because formal communication prescribed instructions to subordinates and did not necessarily recognise subordinates' input in decision-making processes. Since it was strongly felt by respondents that their opinions were not taken into account during decision-making, it was expected that they would naturally not be in favour of such unfair practices. On the contrary, it became apparent from their responses that they seemed content with the status quo, even though they could see opportunity beyond this.

The aforementioned arguments highlight the fact that accountants were concerned with doing their job efficiently irrespective of their disagreement about the way things were done, as well as the negative effect this brought in interpersonal relations that could have been more beneficial to themselves as individuals and more profitable to the organisation in the long term. For them to achieve efficiency in their work they needed to engage in effective interpersonal communication with their peers and superiors, which allowed them an opportunity to voice out their opinions and ultimately participate in decision-

making processes of the organisation, rather than just adhering to instructions from above. It could therefore be argued that even if they could identify elements necessary for effective communication, they still could not associate them with organisational communication.

The way people do things in groups and organisations results from individual and group values that represent their preferences and are closely connected with moral and ethical codes of the organisation or the group (Brown, 1995:21). In most instances, values that are dominantly inherent within subcultures of organisations, but are not necessarily components of the drawn ethical code, are likely to be used by such subcultures as guidelines of how things should be done. It was found that the way accountants executed their tasks, how they communicated and related with each other was more structural and formal in nature. This formal way of doing things was also entrenched in the formal communication patterns that existed within their field of work, which influenced accountants' work relationships in positive or negative ways.

As previously stated, the formal communication patterns positively affected the relationships of employees when they are given clear guidelines of what had to be done to achieve organisational objectives, but, in the process, they harmed the relationships of subordinates and their superiors because this approach created a gap that made it difficult for subordinates, as employees of the organisation, to participate in organisational activities such as decision-making. In addition, because their interpersonal relationships were not flexible enough or even effective, they sometimes had difficulties in delivering what is expected, and when this did occur they were held responsible for their underperformances. This would, without doubt have a negative effect on their well being as it could contribute to low morale and low productivity among employees in an organisation.

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It was found that in most instances, communication often remained ambiguous to a point where subordinates did not understand what was required of them. These misunderstandings and miscommunication reflected, by implication, signs that interpersonal communication was somehow not fully realised. This state of affairs allowed for speculation as to whether there was any chance of communication occurring in a broader organisational context, if it could not be realised in simple dyadic interactions. Regardless of these arguments, accountants still felt obliged to conform to formal patterns even if it deterred interpersonal communication interactions.

A formal communication network, as found in this research, was identified throughout the organisation where accountants formed their exclusive cliques that mostly disqualified non-accounting staff. Accountants claimed that they regarded themselves to have certain communication culture that only accounting professionals understood, therefore they felt more at ease and comfortable in these exclusive networks than when they were in other groups. According to literature it is purported that the purpose of networking in communication is primarily to create relationships between groups of individuals, among groups themselves and to seek out other structures outside subgroups and/or organisations for communication interactions to be formed. It is from this point of view that networks should serve as links between and among all members of the organisation.

Therefore, it was found that since communication was "restricted" and patterns were very conservative, according to accountants it was difficult to fairly network with other people or groups within the organisation. They developed into "little islands" within the bigger structure of their organisations and found themselves in communication networks where the business was purely accounting related. This was an indication that non-accounting personnel were not accommodated by accountants as they regarded them as not operating "within their culture". By implication, accountants' network structures were isolated and confined to

business transactions, which further indicated that accountants' attitudes toward relating with other people other than themselves was very conservative. This could be attributed to their description of interpersonal communication as a business relation.

Any communication endeavour that was not related to business, work or profession was not recognised by accountants as fundamental. This implied that if accountants did not have a business relationship with other groups, they naturally could not find themselves in such network cliques; hence their communication networks were described as formal. It was also found that in most accounting firms, network cliques were mostly characterised by peer groups such as trainee accountants, entry level accountants, senior accountants who were not yet in management, middle management groups, and executive management groups. This simply meant that accountants had to be in a certain hierarchical group as well as identify with a certain culture in order to belong to a particular communication network. The aforementioned arrangement also implied that when people interacted in these networks groups, they related to each other and obtained knowledge about the skills, competencies, trustworthiness and other capabilities they had as members of such a group or clique.

The knowledge acquired through communication networks could hopefully be used as a base to observe whether the organisation was moving towards its desired direction in terms of skills acquisition as well as competencies in the accounting profession. However, since these networks were perceived to be too formal, inflexible and less adaptable to communication situations, it would be difficult for these networks to promote connections and relationships across the broader spectrum of the organisation, and so information, knowledge and skills transfer would be limited within certain groups of people. It was apparent that while formal communication patterns existed in organisations the culture of such organisations dictated the optimisation of effective interpersonal communication within the organisation as a whole, but such interactions were realised solely

within the selected subcultures, subgroups or network cliques on a professional level.

7.2.3 The perceived role of interpersonal communication in organisations

Organisations are made of people and people build relationships primarily through interpersonal communication. Since an organisation is an integrated and coordinated system where people create and maintain relationships, its business operations also depend on how executers of these business tasks communicate. It is apparent that interpersonal communication played a particular role or rather it was perceived to be playing a role, in the overall running of the business. It must be noted however that findings in this theme reflect the perceptions and assumptions of accountants of the role interpersonal communication could play if and when it was applied within organisations. These are not necessarily what accountants experienced within their organisations, but what they thought could be accomplished if interpersonal communication were to be effected successfully not only on a professional basis, but on a human basis as well.

It is clear from theoretical assumptions that interpersonal communication has a role to play in business or organisational operations, since organisations are composed of people who, in their interactions with others, perform tasks in a way that would either make or break those organisations. The daily running of organisations determines whether the organisation will be able to achieve its objectives, hence it existence. In addition, for organisations to run their businesses successfully, organisational communication must facilitate the dissemination of information to its members, while interpersonal communication assist in the creation of relationships among those members of the organisation.

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Findings revealed that aspects such as formal communication structures, bureaucracy and motivation of employees were catalysts of the successful running of the business as they provided prescribed procedures and guidelines on how tasks should be carried out.   It is common knowledge that most organisations, particularly profit making organisations rely on structures and procedures for their successful running of their businesses. The rationale behind considering bureaucracy as an element of a formal organisation is that it serves as a means to transmit information in more reliable and organised ways, so that the organisation is certain that assigned tasks are executed accordingly and the organisational goals are ultimately attained in success.

From a communication perspective, it is apparent for traditionally formal accounting organisations, whose primary aim is to practice good corporate governance, to use formal communication structures that are believed to keep track of every activity that is performed in the running of the business. Therefore it is not unusual that accountants recognised a formal structure as a form of communication for the successful operations in their organisations, more especially that they have described their business as formal and regulated. However this does not necessarily mean that these factors are the only recognisable mechanisms that can be used in formal organisational communication.

As found in this study, communication can make or break an organisation. This statement basically implies that when there is effective communication amongst members of an organisation, tasks are executed according to procedures, targets are met and results are delivered, and ultimately objectives of the organisation is successfully accomplished. Motivational communication could be used as a mechanism to explain to individuals how important their contributions to the organisation are. As an element of communication, motivation serves as source of encouragement to employees who make an effort in performing their tasks

diligently and with commitment, thus it is recognised as an important aspect in the successful running of business in the accounting profession. It is also important to acknowledge that, as human beings, accountants need to be motivated even in their formal jobs to learn and grow to be successful not only in their work lives, but in their personal lives as well.

It was also found that through a simple communication interaction between two people, which could transfer to groups of people, an organisation could have an operation that would run systematically and productively. This, by implication, meant that without interpersonal communication, people could not interact on a more personal and/or professional basis and therefore it would be difficult for an organisation to co-ordinate their different tasks into a collective, which, when coordinated effectively, would produce successful operations. Nevertheless, it was found that when an organisation could not provide procedures through which people are guided in their working relationships, chaotic operational situations could be emerge. By implication, interpersonal communication is seen to play a role in encouraging more communication interactions between members of the organisation as well as management, which in turn, contributes to the smooth running of the business.

Accountants also pointed out that employees within organisations needed to share the visions of such organisations, interpret what is expected of them, and commit to do what was needed to accomplish. This, they indicated, could only be achieved if and when employees continually engaged in effective communication interactions with their colleagues. It implies that through communication, accountants can establish effective interpersonal relationships among themselves. Through their relationships, they can learn from one another and grow as better professionals and better persons as well. In addition, when individuals, as members of an organisation, have such effective interpersonal relationships that enable them to grow, both personally and professionally, they

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build an operational system that would lead to their ultimate achievement of both their personal and organisational goals.

It was also indicated that motivation, an identified component of interpersonal communication, encouraged positive relations among people in an organisation. It was assumed by respondents that through motivation, individuals learned constructive communicative behaviour; they learned to be collaborative and tolerant with each other, and to be responsible and accountable in their jobs. In other words, through interpersonal communication, people interacted with one another, developed a sense of being constructive and positive in their dealings with others, and created networks and teams in which they worked together to accomplish the objectives and goals of their organisations. Therefore the perceived role of interpersonal communication was such that it contributed positively to both personal and professional growth of individuals, and assisted in constructing relationships that were productive for the organisation.

If interpersonal communication were to be practiced and implemented within the accounting profession, it could eliminate the barriers of communication that existed between management and the employees. It would also close the existing communicative gap, and change the current conservative nature of communication into a more adaptable one, without compromising the prescribed standards of the accounting profession. This basically implies that though accountants acknowledged the fact that their communication styles were conservative, restrictive, yet upholding good working standards, they still needed to be flexible without compromising the legal prescriptions of their field.

Accountants also acknowledged the fact that if interpersonal communication could be practiced within their organisations in particular, it could add to the development of their communication skills in their personal lives. This is an interesting dimension in terms of the accountants' view of the contribution of interpersonal communication in their lives. While it is common norm that

individuals would see their development beginning from the personal to the professional level, accountants saw their development from the professional to the personal level. In other words, to them interpersonal communication activities that occurred within their organisations could assist them to develop their personal or human skills.

Even when they had described their interpersonal relations as work related, they still revealed that its implementation could contribute a lot with regards to preparing managerial candidates for the development of their people skills, as they indicated that interpersonal communication brought a human element into their working environment. This implied that from their point of view, interpersonal communication had an important role to play in organisations, even though its role was still overlooked particularly within the accounting profession.

7.3 IMPLICATIONS FROM FINDINGS

Inferences made from the findings of this study are discussed as follows:

Firstly, according to accountants' descriptions of interpersonal communication, it is apparent that as a relational process, interpersonal communication assumes the middle ground between its transactional and relational nature. The social relational model describes interpersonal communication from a social point of view, whereas accountants refer to its relational nature only on a professional basis. This was illustrated when participants indicated that they only communicated on work related issues otherwise there were no relationships among them. They only relate when it concerns business. Even though their reports included elements of the social relations model of communication such as mutual respect, honesty, professionalism, understanding the message, good relations, being non-judgemental and respecting other people's viewpoints as the most important during their interpersonal communication interactions, focus was on business and not social endeavours.

Secondly, accountants' perceptions of themselves in their dealings with others were used to describe their self-identities in terms of the roles they played out in their work and not social relationships. Since roles differentiate people on the basis of the function they perform in their social setting, it is apparent that these accountants regarded themselves to be performing certain functions in their working groups and not necessarily their social groups. In other words, the expectations of themselves and others were dependent on the positions they occupied in particular work settings hence human communication was not necessarily their way of defining themselves. This could also explain why they equated their skills to roles. In effect, whenever we deal with accountants or address them on relations in the work place this should be our point of departure.

Thirdly, internal organisational communication was viewed from a formal and structural perspective. Although it was perceived as inflexible, bureaucratic and inadaptable, it was seen to be effective in facilitating decision-making processes within organisations, especially accounting organisations, as they had to follow specific legal procedures and guidelines in performing their functions. This brings about a dual nature of communication from the accountants' point of view. On the one hand, they felt that the formal patterns of communication obstructed their flexibility and innovativeness as individuals, on a human or social level, but, on the other, they were content with the status quo of formal communication in their organisations because they clearly understood why these patterns existed.

Fourthly, interpersonal communication was perceived to have an important role in enhancing the human element in the profession. As human beings accountants are communicators by nature, and so it is without doubt that they communicate even if they do not consciously recognise that. The fact that they found interpersonal communication as playing a pivotal role in their profession signifies the notion that interpersonal communication is a primary basis of their professional as well as personal identity i.e. they interact interpersonally as

accounting professionals, while at the same time they communicate with each other face-to-face. By eventually recognising that interpersonal communication is essential in their profession, accountants indicate that they want to remove the misconception of their identity as score keepers. They also realise that as human beings, they cannot claim to not communicate.

Interpersonal communication could also help create relationship networks amongst accountants and other non-accounting personnel in the workplace. Their interactions with others could promote collectivity and eliminate their isolation from the entire community within their organisations. Interpersonal communication could also afford them the opportunity to experience themselves as individuals, not only in the elite groups, but to other groups that exist within their organisations as well, and to discover their potential for identity and growth in the working society as a whole.

7.4 ANSWERING THE RESEARCH QUESTION

The research question of this study is divided into two parts, namely:

- What are the perceptions of professional accountants of interpersonal communication in organisations?
- What is the perceived role of interpersonal communication within organisations?

To answer these questions, it was necessary to consider various perspectives of interpersonal communication as it occurred within the context of organisations from professional accountants' points of view.

To answer the first question, the results of this study were based on the philosophical assumption of the meta-theory of this study, ontology, which explained how individual accountants, as communicators, have come to see and experience interpersonal communication as a phenomenon within their work

relationships and organisational environments; and the research findings revealed the different perspectives accountants had of interpersonal communication were primarily based on their daily interactions with their counterparts. Their perception of the phenomenon *interpersonal communication* was predominantly familiar when it occurred either transactionally or continuously and mostly on a professional basis. Therefore, for accountants, communication was realised primarily on work related matters as opposed to social matters. These findings illustrated the worldview that interpersonal communication created a primary base for people's personal professional identity and growth.

To answer the second question, findings disclosed the role of interpersonal communication from the accountants' point of view as:

- An essential instrument for building professional relationships with their colleagues both inside and outside the accounting field.
- A mechanism for potentially eliminating communication challenges that are facing accountants.
- The capacity to soften up their conservative patterns of communication without compromising their professional standard.
- An enhancement of the human element in the profession.
- A foundation for the development of people management skills.

The aforementioned literature arguments and findings in this study have clearly indicated that professional accountants had particular perceptions regarding interpersonal communication, the implications of this study clearly identified what the perceived role of interpersonal communication is within organisations, and more specifically the accounting profession. Therefore it can be stated that the main objective of this study was achieved.

7.5 LIMITATIONS OF THE STUDY AND RECOMMENDATIONS FOR FUTURE STUDIES

7.5.1 Limitations of the study

The most notable limitation of this study is the element of subjectivity that is inherent in every qualitative inquiry. The researcher's subjective observation and reasoning could obstruct the objectivity of the results of this study. The focus of this study was primarily on merely explicating the accountants' perceptions and the experiences of interpersonal communication and therefore provides only a generalised view of the results.

The researcher's objectivity when interpreting the verbatim responses of the respondents could be questioned in terms of the nature of the qualitative design.

The researcher's access to a comprehensive list of professional accountants from their registered institution was limited; therefore snowballing technique was used as a data collection method in this study. The fact that the respondents' contacts were obtained from their acquaintances, colleagues and friends, who were also interviewed, posed a challenge that their responses could have been relatively similar, even though the researcher could not specifically detect this during the interviews.

The sample size was also a limitation since the researcher relied only on the number of contacts obtained from the respondents and as such the researcher's data collection was limited.

The fact that there was no literature on the subject of communication from the accounting journals or articles, especially South African journals also limited the researcher to literature obtained from other accounting fraternities in other countries.

7.5.2 Recommendations for future studies

It is recommended that for further research a positivist approach be used as a follow-up on the interpretivistic approach that was followed in this study.

From analysis of this study, it has emerged that the definition of interpersonal communication assumes a dual nature i.e. the social perspective and the professional perspective. This calls for further research to determine this emerging view from a philosophical point of view as well as business or practical perspective.

As the new meaning of the concept *interpersonal communication* emerged for the work environment, it would be interesting to investigate further whether the results of this study would apply in other technical fields or management careers.

Since the study was explorative in nature, and the fact that respondents were not categorised into gender or colour, future research could look into the differences, if any, upon the results if other sampling techniques were to be used.

Another possible research opportunity is to explore whether the additional comments that arose from the interviews could develop into significant themes. Factors such as the grapevine and personality issues of accountants could be investigated.

The results of this study could also be used to look into issues that were raised as areas of concern for the accounting fraternity, such as the application of traditionally formal patterns of communication within organisations, motivation, and the introduction of the human element in accounting profession.

Positive comments obtained from the study could be used to promote and enhance interpersonal relations within organisations, particularly accounting organisations as accountants themselves made these comments.

7.6   CONCLUSIONS

The study has exposed the general misconception that professional accountants lack communication skills or rather they are non-communicative. This misconception has been long and strongly upheld by the general public to the extent that it has stigmatised the accounting professionals in a negative way. Not only the general public has misconceived the professional accountants character in terms of communication, but also the accountants themselves have silently accepted the fact that they were non-communicative, apprehensive and boring score keepers. A new perspective insofar as communication in the accounting fraternity is concerned has emerged, whereby accountants give their own version of the phenomenon *interpersonal communication* as work or business. This study dimension clearly shows that accountants do not necessarily lack interpersonal communication skills, but their perceptions of interpersonal communication takes a different meaning.

The fact that accountants perceive interpersonal communication in terms of business or work, suggests that whenever one deals with accountants or addresses them on issues relating to interpersonal communication, business should be the point of departure. It must therefore be acknowledged that this dimension exposes how accountants come to understand interpersonal communication in their life world, which in this case is work. Although accountants gave the impression that they understood the meaning of the phenomenon *interpersonal communication*, it was evident, from their interviews that they associated the phenomenon with work, as opposed to the literature definitions of the phenomenon as a social phenomenon.

From the study, we are able to note that professional accountants have their own view that is different from the general view, which implies that they have created their own story line about the phenomenon *interpersonal communication.* This is

likely to ignite interest for further research on this contradictory version, thereby adding to the body of knowledge to the profession.

The different models and perspectives that were discussed in the literature of this study could successfully merge with the different story line of the respondents, however, on a personal level, the researcher made several interesting observations and discoveries during the research process. The researcher observed that professional accountants have very interesting personalities that coincidentally matched with their social selves. At the initial stages of the interviews, they posed as the most formal and business personalities with dismissive attitudes towards the researcher. This illustrates their dual character as far as interpersonal communication is concerned. Majority of them put a "working facework" even though they saw an opportunity of just "being" themselves as individuals.

The researcher found that accountants are not necessarily co-operative when they have to engage in face-to-face communication encounters. This was revealed when accountants were apprehensive even before the researcher could explain the purpose of the study to them because they were suspicious of the fact the researcher was conducting a serious investigation that would implicate them in the future. Some of the interviewees were dismissive on hearing what the interview entailed, but when they finally agreed to be interviewed, they admitted, at the end of the interview, that the topic was very interesting and could be useful in their working environments. This clearly indicates how formal and legally regulated the nature of their profession is. They do not voluntarily or spontaneously agree to participate in any investigation that is perceived harmful to their professional career. They cannot think of their existence beyond work, and for this reason they are suspicious of any kind of research that needs their personal inputs. This can possibly, to some extent, raise speculations whether they possess adequate soft skills as well as people skills.

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This study also makes a speculation whether there is a link between academic institutions and the accounting profession on issues relating to communication. A question could be asked whether the training courses on communication skills offered to accountants are practical enough, relevant and useful in their working environments, or they are just offered in vain.

In conclusion, the study poses a challenge to both the professional and academic institutions to investigate further whether there is feasibility of incorporating academic training into the working professions and of collaborative research on communication issues related to accounting, as well as other professional organisations.

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