Accountants' perceptions of communication in not-for-profit organisations: inhibitors, enablers and strategies

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Abstract:

Purpose
The not-for-profit (NFP) context displays unique characteristics that include stakeholder diversity, multiple stakeholder agendas, and the pervasiveness of philanthropic values and related organisational mission. This study investigated accountants' perceptions of NFP's characteristics that enable and inhibit their communication along with the strategies they adopt to overcome their communication challenges.

Design/methodology/approach
This qualitative interview-based study is informed by Giddens' structuration theory. Thirty NFP accountants, from three Australian states, were interviewed. Thematic analysis was used to identify the relationships between NFP organisational characteristics and accountants' communication strategies, and their interactions with organisational structures.

Findings
The study reveals important relationships between many stakeholders with limited financial acumen, organisational resource constraints, the currency of NFP information technologies, the dominance of operational mission over financial imperatives, and the supply of organisational accountants. Accountants' structural adaptations emerge in their adopting multiple forms of communications reframing.

Research limitations/implications
The NFP environment exhibits a mix of characteristics, some of which pose challenges for accountants' communication while others facilitate their communication.

Social implications
Increasingly governments are relying on NFPs for the provision of services once provided by the state. Enhancing NFP accountants' communication has the potential to improve outcomes for NFPs.

Originality/value
The study broadens prior research on accountants' communication beyond formal written reporting to recognise and articulate their informal communication strategies.

Keywords: *accountants; communication; not-for-profit; strategies*

1. Introduction

> [A]ccounting is as much about communication as it is to do with measurement. No matter how effective the process of accounting quantification, its resultant data will be less than useful unless they are communicated adequately. (Lee, 1982, p. 152)

The quality of communication within organisations has been linked to organisational success (Hitchins & Taylor, 2013), so that accountants' organisational communication role may enable or inhibit organisational performance. The information that accountants share within their organisations is ostensibly designed to assist organisational managers in their planning, control and decision-making functions (Sprinkle, 2003). When accountants' communication of such information fails to reach and meet organisation members' needs, sub-optimal decision-making may follow (Carberry, 2013).

It has long been argued that accounting should be studied in the context in which it occurs (Hopwood, 1983). Recently, accounting researchers have begun to examine how accounting systems operate in organisational settings where there are competing demands concerning organisational objectives (Carlsson-Wall, Kraus, & Messner, 2016; Ezzamel et al., 2012). While such challenges can arise in for-profit (FP) organisations when those undertaking creative activities are subject to accounting control, this study focusses on not-for-profit (NFP) organisations. The potentially unique characteristics of the NFP sector merit attention, particularly given contemporary arguments concerning the significance of differences between the FP and NFP sectors (Child et al., 2016; Scott, 2014).

NFPs exhibit unique features that create a number of potential challenges for accountants whose primary language may be described as economic. Business practices and language may sit uncomfortably with many NFP employees as well as with some donors and volunteers (Dees & Anderson, 2003). NFPs traditionally focus "on an altruistic, society-oriented and non-financial mission" (Dolnicar et al., 2007, p. 109). An added complexity is that NFPs' activities and missions are often oriented towards intangible longer-term outcomes, in contrast to the quantifiable short-term measures that are characteristic of FP organisations (Tucker & Parker, 2013b). Furthermore, NFP frontline professionals have been found to exhibit low levels of interest in accounting matters and resistance to initiatives to increase their financial understanding (Chenhall et al., 2010; Llewellyn, 1998).

This paper addresses accountants' perceptions of communicating within NFP organisations. It supplements prior research which has predominantly been case studies of organisations undertaking one type of activity, to provide a cross-sectional view of four significant areas of NFP activity. The paper demonstrates accountants' views on organisational characteristics that impede and facilitate their communication and discovers the strategies they use to address their communication challenges. It responds to Warren and Jack's (2018, p. 494) call for researchers to "pay more attention to the precise nature and choice of accounting communications made by agents". Through interviewing accountants across organisations, comparisons are made between the similarities and differences in their experiences. The current study moves beyond the extensive prior research into formal (and particularly external financial) reporting to address accountants' internal organisational communications. Accordingly, this study addresses three primary research questions:

- What characteristics of NFP organisations inhibit accountants' communication?
- What characteristics of NFP organisations enable accountants' communication?

- What strategies do NFP accountants adopt in attempting to overcome their communication challenges?

By addressing these questions, the study makes two contributions. Firstly, we contribute to the literature on accountants' communication and "accounting talk" (e.g. Ahrens, 1997; Carlsson-Wall, Kraus, Lund, et al., 2016; Fauré & Rouleau, 2011; Hall, 2010). Our study adds to prior studies that have considered "talk" in a particular situation such as budgeting (Fauré & Rouleau, 2011; Mack & Goretzki, 2017), performance management (Englund & Gerdin, 2015; Goretzki et al., 2018) or organisational change (Carlsson-Wall, Kraus, Lund, et al., 2016; Jönsson & Solli, 1993). We explore the key themes that are common across accountants' various communication partners and topics, providing a broader appreciation of accountants' perceptions of their everyday communication. Examining accountants' own perceptions concerning their communication is a unique feature of the study.

Secondly, the study's context contributes to accounting research in the NFP sector (Arya & Mittendorf, 2015; Chenhall et al., 2013; Palmer, 2013). Although researchers have acknowledged that NFP organisational members encounter tensions in balancing mission and economic demands, nevertheless, little is known about how NFP managers define and deal with such tension (Sanders, 2015). Diverse literature identifies challenges that NFP organisations face. Our study is distinctive in offering a synthesis that demonstrates how NFP characteristics both inhibit and enable accountants' communication. It brings new knowledge regarding accountants' declared strategies to address communication barriers and provides insights that will assist accountants in their daily communication. Furthermore, it will be revealed that accountants' descriptions of their communication environment differ depending on the activities undertaken by their NFP organisations.

Utilising a qualitative, semi-structured interview method, 30 accountants, working with NFP organisations in three Australian states, were interviewed. Purposeful sampling was employed to identify and access NFP accountants with the most relevant experience and reflections who could deliver evidence on the above research questions. An inductive approach to coding the interview data led to the generation of major relevant emergent themes. The study was informed by Giddens' (1979, 1984) structuration theory which has been widely used in organisational communication studies. It facilitates addressing interactions and their effects on norms, power distribution and meaning creation in organisations (Poole & McPhee, 2005, 2009) as well as examining accounting in a social context (Englund et al., 2011). The theory provides useful concepts that shaped interview questions and assisted in the interpretation of the findings. It provides a framework to consider structural impediments and facilitators to accountants' communication and the extent to which they actively address the inhibitors to their communication.

The paper first reviews the literature on accountants and communication. Next, a summary of the NFP sector's characteristics and how its unique features would be expected to impact on accountants' communication is provided, together with a brief overview of structuration theory and its relevance to this study. The research design is subsequently outlined and then the study findings are presented according to the significant emergent themes. The discussion and consequent conclusion consider the study findings from both prior literature and informing theoretical perspectives.

2. Accountants and communication

Accountants in organisations communicate in a myriad of ways: through preparing and producing reports, through discussions arising out of reports, in meetings, and when advising

and supervising staff. It has been observed that a large proportion of accountants' communication is verbal (Rumney, 2006). The production of accounts also gives rise to "communicative exchanges" and through these interactions, organisational realities are constructed (Fauré et al., 2010, p. 1250).

Various factors may create challenges for accountants' communication. Accountants are experts with their own unique technical language, interacting with a broad spectrum of people within their organisations. Those with whom accountants communicate have varying levels of financial literacy[1]. Within organisations, different subcultures are often seen in the different professional groups who hold diverse views of both the world and the nature of their operations. Within each group, there may be a distinct language and concepts. These factors may aggravate communication difficulties between subcultures (Morgan, 2006). For example, communication differences between accountants and other groups within their organisations have been previously identified (Järvenpää, 2007). Managers often rely on accounting information to assist their decision making, yet management accountants and non-financial managers can differ in their perceptions of managerial accounting terms (Johnson et al., 2009). Accounting is a technical language that managers must interpret and from which they construct meaning (Chapman, 1998; Jönsson, 1998). For example, through their discussions, accountants tailor accounting information to meet managers' needs. When tasks involve innovative problem solving, managers tend to rely on interpersonal communication rather than formal reports (Ditillo, 2004). Additionally, managers may have different cognitive styles and levels of accounting knowledge leading to divergent meanings being associated with accounting terms, thus causing different people to make contrasting decisions using the same accounting information (Weißenberger & Holthoff, 2013). Weißenberger and Holthoff (2013) observed that such issues might compound accountants' communication difficulties. Despite the importance of accountants' intra-organisational communication, and the potential related difficulties, some studies have noted a tendency for accounting research to overlook accountants' communication within organisations and their day-to-day interactions (Americ, 2013; Burns & Moore, 2008; Parker, 2013).

A small body of research on accounting reveals issues that arise and strategies that are employed in dialogues about accounting and measurement issues. Goretzki et al. (2018), found that in performance review meetings, superiors highlight negative budget deviations, while subordinates use relative performance indicators to demonstrate organisational unit outcomes in a more favourable light. Fauré and Rouleau (2011, p. 176) reported that site engineers and accountants worked together to make "numbers useful, acceptable and plausible" during budgeting conversations at a construction firm. The accountants taught the site engineers about the budgets while the site engineers provided an understanding of construction sites. One reported experiment also found that the use of cross-functional teams was beneficial in fostering agreement between accountants and consultants about the quality of soft accounting information (Rowe et al., 2012)[2]. In contrast, a study that considered how the fields of marketing and accounting came together to define value and speak for the organisation found differing benefits in sharing information between the two groups, (Farjaudon & Morales, 2013). Management accountants were members of operational teams and this proximity assisted them in their efforts to increase their team members' awareness and knowledge of accounting principles. The shared language of accounting fosters a sense of common

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[1] Bay et al. (2014) demonstrate that financial literacy may be viewed "either as (1) an individual capability that can be acted upon in relation to experience, vocabulary and skills (the autonomous model), or (2) a socially situated issue where financial literacy in itself must always be debated (the situated model)".

[2] Soft accounting information relates to ambiguity concerning accounting data that are based on subjective information, for example, activity-based costing which relies on interviews and surveys (Rowe et al., 2012).

perceptions. Accountants acquire knowledge of operational issues in order to influence managers. However, accounting language was imposed upon managers for evaluation and as the sole means to justify decisions or account for results (Farjaudon & Morales, 2013). Some "accounting talk" studies, while considering how participants use and made sense of accounting metrics, have not specifically examined how accountants assist in this sense-making process (Englund & Gerdin, 2015; Englund et al., 2013).

Accountants' communication research has revealed some of the issues that accountants face when communicating financial information to specific groups of non-accountants. However, many of the "accounting talk" studies have not specifically sought out accountants' views about their everyday communication challenges.

3. The NFP sector and accountants' communication

The importance of communication in NFP organisations cannot be overstated. Communication "acts as a meta-mechanism" that shapes and imparts culture and in doing so, influences organisational performance (Garnett et al., 2008). It has also been observed that NFP communication is one of the "most underestimated topics" in NFP sector studies (Dimitrov, 2008, p. 9). Furthermore, Koschmann (2011) contends that a communication perspective is needed in studying NFPs since much of what constitutes NFPs is social, interactive and relational. Accountants as communicators arguably have a pivotal role to play.

While accountants may face challenges whenever they are communicating accounting information, these difficulties may be exacerbated in NFPs. It has been argued that there are considerable differences in "the nature of the work and work environment" of NFPs compared with FPs (Knapp et al., 2017, p. 666). NFPs operate in a complex environment where they often rely on external sources of support from powerful government and donor stakeholders (Gras & Mendoza-Abarca, 2014; Maier et al., 2016). Furthermore, relationships with governments add to complexity, as governments interact with NFPs in various guises: regulators, funders and purchasers of services delivered by NFPs (Maier et al., 2016). NFP managers face tensions as they seek to simultaneously serve the community while also experiencing pressures to make their organisations become more business-like (Sanders et al., 2015). NFP leaders face significant challenges because the sector "is sensitive to social, economic, and political change and is still in a state of flux as its workforce and services respond to the drivers for change" (Hodges & Howieson, 2017, p. 76). NFPs have a complex role to play as governments turn to them more to support disadvantaged people, fulfil social needs, and promote social and economic inclusion (Wiltshire et al., 2018). Prior research comparing FP with NFP organisations has found that NFP organisations "display more variety in the services they offer, the missions they profess, the consumers they serve, and the stakeholders to whom they appeal" (Beck et al., 2008, p. 157). Differences between the sectors go beyond providing a legal structure for operations: they guide practitioners and have real consequences (Child et al., 2016; Scott, 2014). Furthermore, the institutional context has a bearing on the use and interpretation of accounting numbers (Fallan et al., 2010). Table 1 draws on the literature to highlight some of the observed differences between FP and NFP organisations.

Table 1: Differences between For-Profit and Not-For-Profit Organisations

	For-Profit	Not-For-Profit	References
Organisational focus	Maximising shareholder wealth	Achievement of mission objectives	(Helmig et al., 2004; Parker, 2008)
Profit distribution	Expected	Prohibited	(Helmig et al., 2004)
Sources of external finance	Share issues Borrowings	Donations Borrowings Government grants	(Helmig et al., 2004)
Variety of services offered	Less diverse	Greater diversity	(Beck et al., 2008)
Pricing of goods and services	According to supply and demand	May be below market pricing	(Hudson, 2009)
Workforce characteristics	More balance between male and female workers	Predominance of female, part-time workers Workers with higher levels of education	(Leete, 2006)
Decision making	Often top down	Local autonomy, consensus-driven	(Dees & Anderson, 2003; Stein, 2002)
Stakeholders	Main stakeholders, shareholders and customers	More complex set of stakeholders including grant bodies and donors	(Tucker & Parker, 2015)
Reporting requirements	To the stock exchange and company regulator	Extensive and complex due to diverse stakeholders	(Dann, 2018)

Accountants working or volunteering in NFPs have received considerable attention in the professional journals (Carson, 2009; Colquhoun, 2013; Kingswood, 2009); however, academic research focusing on accountants (rather than on accounting) in NFP organisations is sparse. Lightbody (2003) observes that finance managers change their communication style when having budget discussions with different groups within their organisations. A recent study of accountants' contributions to operational sustainability found that NFP accountants demonstrate a greater ability to drive organisational performance and contribute to business development than their FP counterparts (Irvine et al., 2016).

Some studies have investigated the financial understanding of those with whom accountants interact in NFP and public sector organisations. In a study reported by Carlsson-Wall, Kraus, Lund, et al. (2016), when enhancing the financial knowledge of workers in home-based elderly care, a new manager drew on metaphors from personal finances to create interest and understanding of financial issues among staff. Furthermore, the manager chose the familiar forum of a staff meeting to discuss financial matters after giving client care priority discussion. Medical personnel's response to and use of management accounting has been mixed. In both Italy and Germany, Jacobs (2005, p. 156) found evidence that "some doctors in managerial

positions had embraced accounting ideas and practices". However, in the UK, clinical directors were supported by managers and therefore, did not perceive the need for developing their technical accounting or management skills to the extent of their Italian and German counterparts. A Norwegian study found the approaches to interactions between clinician managers and the finance department varied between regions (Østergren, 2009). Likewise, a study of accounting change at an Italian social care provider saw one service area resisting accounting reforms while another area embraced them (Bracci & Llewellyn, 2012). Research conducted at schools that introduced new business approaches saw conflicts between educational professionals and those in governance (Ezzamel et al., 2012). The current paper follows the arguments of Greenwood et al. (2011) that tensions may arise between different professional groups in organisational fields, such as educational services and health. Accountants in NFP may also experience such tensions as business approaches which may conflict with NFPs' dominant focus on organisational mission.

Prior research at an international NFP that coordinated volunteers with projects found that performance measures helped "to provide a fertile arena for productive dialogue and discussion between individuals and groups with differing values" (Chenhall et al., 2013, p. 282). In contrast, at an Australian NFP providing services to disadvantaged people, attempts to make budgets and performance measurement more interactive were unsuccessful and potentially eroded staff relationships (Chenhall et al., 2010). Taylor (2013) researched financial directors' effectiveness in their engagement with charities' strategic planning exercises, focusing on factors that enabled or inhibited effective interaction. Communication skills, sympathy (not being too confrontational) and bravery (make a contribution beyond data concerns; being self-critical and willing to admit mistakes) were the key strengths identified as elevating accountants' credibility and value among their peers. Accountants gained their colleagues' confidence and trust when they were supportive and enabling and demonstrated an understanding of and a commitment to the organisational mission. Furthermore, their communication was enhanced (Taylor, 2013). This study goes beyond prior NFP accountant studies that have considered discussions between accountants and non-accountants, to explore how NFP characteristics may inhibit or enable accountants' communication and the extent to which accountants working in NFPs may actively seek to overcome their communication challenges.

4. Structuration theory

Structuration theory (Giddens, 1979, 1984) is well suited to guide this project for several reasons. It focuses on organisational members' interactions and their influences on structure as well as the influences of structures on agents (Poole & McPhee, 2005). Structure relates to "shared patterns of action and meaning" that facilitate understanding and interactions (Craig & Muller, 2007, p. 365). The routines of how people act and interact over time become institutionalised, resulting in an organisation's structural properties (Orlikowski, 1992). Agents are empowered by structures while at the same time, agents' behaviour reaffirms or changes the structures. The study's structural focus is on the organisational characteristics that enhance and impede the accountants' communication.

Structuration theory has been demonstrated to provide a useful framework in approaching NFP studies (Helmig et al., 2004) and the social construction of management accounting makes the lens of structuration theory a particularly suitable approach for this study. Management accounting has been shown to have a "highly structuring role" (Englund et al., 2013, p. 424). Vaivio (2008) further explains,

> … [It] is a dynamic, organizationally embedded social phenomenon. Organizational agents continually re-interpret management accounting in particular situations, creating subjective meanings around specific forms of calculus and formal control. Thus, the shared making of this reality, which later becomes objectified, is in a constant state of flux (p. 69).

Giddens' theory of structuration has been used extensively in studying group and organisational communication (Poole & McPhee, 2009). Furthermore, structuration theory has been used in more than 65 academic papers over 25 years in studying accounting as an organisational and social practice (Englund et al., 2011). Structuration theory's current relevance is demonstrated by Roberts (2014). He declares that it is important to understand accounting in its organisational context and, in doing so, structuration theory provides a valuable resource (Roberts, 2014). Pärl (2012, pp. 107-108) also commends using structuration theory to study accounting communication.

Signification, legitimation and domination form the three aspects for investigating structure and the agents' actions. Signification concerns "rules, procedures and techniques to produce meanings to which agents refer via interpretive schemes when they communicate" (Akgun et al., 2007, p. 279). Legitimation addresses the accepted way of doing things (Staber & Sydow, 2002) and has been described "as the institution's 'collective conscious' or 'moral consensus'" (Macintosh & Scapens, 1991, p. 142). Domination structures consist of allocative and authoritative resources. Resources demonstrate domination and the distribution of power. Allocative resources relate to control over materials, while authoritative resources relate to control over people. Structuration theory sees the three aspects of signification, legitimation and domination as interwoven but analytically distinguishable (Giddens, 1984). Although the study's focus is on communication, nevertheless communication impinges on both legitimation and domination. In the current study, the anticipated organisational focus on mission is expected to form part of social structures and influence organisational members.

The NFP sector's unique characteristics have been long acknowledged (Newhouse, 1970). We chose to use structuration theory because it provides an approach to consider the unique structures of NFPs and the ways in which those structures are malleable over time. Structuration theory provides a means to focus on the ways in which the accountants attempt to alter structures and ways in which they adapt to existing structures. NFP structural changes may be anticipated due to the increasing push for professionalisation (Maier et al., 2016). Accountability is an essential concept in NFP research and accountants have a key role to play in fostering greater NFP accountability (Crawford et al., 2018). The use of structuration theory enables an understanding of the iterative dynamic between structure and agency that prior literature on NFPs has not adequately addressed. The concepts of structuration facilitate understanding the accountants' influence in NFP organisations.

The concepts of signification, legitimation and domination from structuration theory are useful when considering accountants' roles in NFPs. Research on strategy development at NFPs found an environment characterised by extensive informal discussion (Tucker & Parker, 2013a). Given management accounting's interpretive role (Vaivio, 2008), accountants' contribution to signification structures can be examined. As organisational mission is expected to be a driving force in NFP organisations, structuration theory will also provide useful insights into how mission is used as a legitimation structure and impacts on accountants' communication challenges and strategies. CFOs play a prominent position in organisations, often being second in command to the CEO and participating in decision making and strategising (Caglio et al., 2018). Considering the crucial role played by accountants, consideration of dominance brings into focus the extent to which accountants are able to exercise power within their organisations.

The use of structuration theory provides a means to view how accountants use accounting information strategically in communication (Warren & Jack, 2018). The study will shed light on how accountants work within the existing structures and the extent to which accountants perceive that they are able to change existing structures.

The research questions lend themselves to a structuration perspective. The factors that inhibit or enable communication can be viewed in terms of signification, legitimation and domination. Accountants' communication is understood and interpreted (signification) by organisational members with reference to organisational norms (legitimation). Power dynamics (domination) influence the attention that is given to accountants' communication, such as whose communication gets the greatest attention, whose communication is acted upon and whose communication is ignored. Organisational norms and signification may be seen in the topics of communications whereby some receive much attention, while others attract minimal focus. It could be expected that accountants will (strategically or unconsciously) take into consideration signification, legitimation and domination when choosing their communication strategies. Their adaptation and choice of such communication strategies may reflect their awareness of how organisational norms influence the conduct and reception of communications received, their understanding of how organisational members interpret accounting information, and their sense of where the power lies in the organisation.

5. Research design

The research questions explored in this project are focussed on identifying and understanding accountants' experiences, meanings and beliefs concerning NFP characteristics that both inhibit and enable their communications, as well as the communication strategies they pursue. A qualitative approach is suitable for investigating such issues (Wisker, 2008, p. 75). This approach has been informed by structuration theory concepts as further explained below and already outlined in Table 1. The few available studies of accountants' formal and informal interpersonal communications within their organisations, already referred to earlier in this paper, rely upon field research within single or dual case studies. This study extended its focus across a wider set of specifically NFP organisations, and accordingly, for logistical and resource availability reasons, adopted interviews as the primary data collection vehicle. Thirty accountants working in NFP organisations in three Australian states were purposefully selected to ensure they had experience relevant to the research objectives. All interviewees had worked for more than two years with NFP organisations. It is acknowledged that interviewing accountants only addresses the accountants' perspective of accounting talk; it does not provide insight into the views of those with whom accountants communicate. Notwithstanding this limitation, this study aims to understand the accountants' perceptions; therefore, interviews are appropriate. As the research aimed to understand how the unique characteristics of the NFP sector influenced accountants' communication, accountants were sought who had both FP and NFP experience.

The positions that the accountants held within their organisations were predominantly chief financial officers (15 participants) and financial controllers (nine participants). Six participants held other positions. Interviewees were positioned in educational/research, health, religious and social service NFP organisations. The dominant activities of the interviewees' organisations and their positions are shown in Appendix 1. Their organisations differed in size, with revenue from all sources ranging from 10 million dollars to more than 100 million dollars Appendix 2 shows the organisational activities and the size of the participants' organisations. A schedule of interview questions was developed based on the relevant prior research literature and shaped by the study's informing theory (see Appendix 3). It was anticipated that the NFP

context would influence where structuration concepts would be apparent. For example, the mission may be used to gauge proposed activities' legitimation, be a constant theme in discussions and influence priorities in resource distribution.

The accountants were invited to contemplate the organisational factors that inhibited and enabled their communication. Inquiries into accountants' social and organisational worlds included questions concerning their roles, their organisation's purposes and profile. Structural reinforcement and change were considered through questions relating to routine and non-routine activities. Questions about signification included inquiries about reporting types, contents, and changes, identities of those with whom accountants communicated, common issues in their discussions as well as influencing norms via explanations of accounting reports. Influences on their communication were explored through questions concerning the extent that communication was different due to the NFP context and how the context influenced the accountants' language and communication style. Insights into legitimation were achieved through questions about organisational and NFP sector norms that contributed to and limited communication. Issues of domination were explored as accountants explained their roles and their influence over others.

Interview questions were pilot tested with several NFP accountants and reviewed by two senior accounting academics before the formal interviews commenced. Semi-structured interviews were conducted, enabling participants to respond in-depth and allowing the researcher to penetrate how they had understood or constructed their experiences (Jackson et al., 2007). The interviewees were given an opportunity to explain their thoughts and emphasise what was important to them (Horton et al., 2004). The interviews lasted, on average, 70 minutes and were audio recorded. One researcher conducted all of the interviews.

After each interview was conducted, a reflective memo was prepared to outline the interviewer's significant impressions and reflections. The recorded interviews were later transcribed and the audios were replayed to check transcription accuracy. The 35 hours of interviews led to 600 pages of transcripts. The researcher who did the interviews, manually assigned codes to the transcripts during subsequent readings. NVivo was used to store the coded transcripts. One researcher was responsible for coding and analysis. Upon the second reading of the transcripts, relevant items were highlighted and a memo was prepared that detailed the items and developed an understanding of participants' perceptions, views and experiences. A third reading of the interview transcripts was used to broadly identify the accountants' communication challenges and their associated strategies. These were then further analysed to discern the sub-themes. The sub-themes were then grouped to generate the themes, as shown in Table 2. The co-researcher reviewed the overall thematic development, arguments and justifications. The grouping of codes into themes was agreed upon by both researchers.

6. Findings

The interviewees concurred that communication was an important aspect of their role. For many of the accountants, communication consumed their working hours. For example, one accountant stated, "In my day if I had more than five minutes uninterrupted it would be unusual"[3] (P8). There appeared to be three significant structural inhibitors to the accountants'

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[3] The quotations were all sourced directly from the interview transcripts unless otherwise indicated. Where appropriate, codes are used to distinguish the quotations attributable to the different interviewees. The numbering P1 to P30 is used, as shown in Appendix 1. For quotations that are possibly sensitive or for short general phrases, codes are not used.

communication that were prevalent in the accountants' NFP organisations: resourcing limitations, employee characteristics, and communication and decision-making approaches. Appendix 4 provides a summary of accountants' communication challenges and their strategies for addressing them categorised by three structural barriers. The sub-themes that converge to form the three themes are explained with illustrative quotations. The findings first outline the three inhibitors and the accountants' approaches to overcome them. The findings then consider organisational factors that enabled communication.

The accountants demonstrated their intentions to influence structures in a variety of ways. For example, P3 spoke of "always trying to set the culture"; P14 saw their role as "sitting in a meeting and trying to influence the meeting"; and P26 explained the need for clear communication so that "you can get everybody aligned".

Resource challenges

Resourcing and domination go hand-in-hand under structuration theory. Interviewees cited the lack of resources as an ongoing concern that impacted on the accounting and administrative functions. A common issue appeared to be "sustainable funding" because the demand for services often outstripped funding. Planning was seen to be more difficult in NFPs because of limited "levers to pull" compared with FP organisations which could have the potential to change or expand a product range. Such modifications to services were usually difficult for NFPs to implement. Furthermore, grant sources often limited the amount that could be spent on administration. Resource restraints also limited the scope for financial incentives. In the distribution of resources, accounting received a lower priority relative to activities while domination appeared to lie with those who were perceived as having a closer nexus to the mission, as P7 observed:

> The administrative component of the not-for-profit will always … be an expense category that, in a sense, detracts from whatever the organisation actually is on about. So, do we put on another accountant or do we put on another person out in the field? You're going to lose eight times out of ten on that … You're never going to have the resources to do the accounting component of it really well.

The prioritising of funding for people working in the field shows the link between legitimation and domination. Contribution to the mission is a legitimation structure and at the same time reflects resource allocations contributing to domination. Interviewees also reported that staff numbers were at lower levels than their FP counterparts. P16 illustrated staff shortages that limited accountants' communication with managers:

> We haven't got the manpower to do it, to have someone in accounts who's responsible for certain areas and for them to go through the accounts with them, build up the relationship with them etc. and just for sheer numbers, it just hasn't been possible.

Due to resource constraints, the accountants sometimes advised their colleagues that some actions might need to be curtailed. P3 demonstrated that his approach varied, "It's like children. And sometimes you've got to bring them into line, and sometimes you love them and look after them". Thus, the accountants chose whether or not to exercise domination depending on the circumstances. Having fewer accountants to perform the financial operations for organisations placed the accountants of those organisations under time-pressures which limited their ability to communicate effectively. For instance, P6 commented that running "on very thin resources" inhibited communication; P8 added, that it was a challenge "just to have time to communicate effectively". P9 was "bombarded so much with emails" and they felt "so overloaded" they did

not want to look at them. Time-pressures were often exacerbated by outdated information technology systems: "get ready for [expletive] systems, not just Excel-driven, really manual [ones]" (P4).

The solution to dealing with limited resources appeared to be two-fold: innovation and a positive mindset as P25 outlined:

> And in a not-for-profit you're usually running on really little money, pretty bad resources at most times in terms of IT equipment, IT equipment's never great. So you've got to be able to just say, this is what it is, I can deal with it and I keep working through it. So what can I do to improve it? Coming up with new ideas, always coming up with something else, another way to make it better or easier.

Focusing on mission helped in reducing the frustrations of limited resources as P26 remarked:

> When I am getting a bit weighed down by some of this, I just think about the context of our patient challenges and go, "Get over it, princess," you know. This is nothing compared to the challenge that every patient who walks through our door.

Employee characteristics

The interviewees' NFP organisations were characterised by a diversity of employees. Due to the diverse workforce "communication can be difficult because we don't have the same drivers" (P5). P14 detailed how they worked with communication managers and operational managers and "all those people have got so many different skills and backgrounds and different responsibilities and priorities, finding a common thread is really very difficult". People's motivations concerning their work may also be different in the NFP sector. P16 elucidated:

> You will find … some extraordinary people who are driven by completely different motives to people that you met out in the commercial area. You will find some people who have no commercial concepts at all, but they [are] brilliant in other areas, and [you need to] make allowances for that and [create] a system to overcome their shortcomings in those areas [so as] to allow them to concentrate on the areas where they're brilliant.

The diverse workforce appeared to be related to poor financial literacy which was observed across various organisational levels. P7 noted that "most people in our organisation, I put a page of numbers in front of them and they don't know how to read it". These limitations can compound, as P12 explained, "I've had difficulties communicating financial information to non-financial people. So they don't understand they start to worry and that can be a bit of an issue as well". Interviewees' observations that many of the NFP employees lacked financial knowledge pointed to the accountants' understanding of non-accountants' signification structures. P26 emphasised the need for such awareness, "You've got to be conscious about using technical language when you're dealing with non-financially literate folk or non-qualified folk". P15 echoed similar sentiments, "I'm certainly aware that they may have some limitations in their financial understanding, yeah. You tailor the language accordingly". Having significant numbers of employees with similar characteristics demonstrates a link between legitimation and signification structures. The employee characteristics regarding financial literacy contributed to organisational norms and hence, legitimation structures. At the same time, the employees' lack of understanding of financial information represents their signification structures.

In communicating with people who lacked knowledge of financial matters, it was suggested to "go right to the grassroots level and just explain things very simply" (P19). P16 elucidated:

"We spend quite a bit of time explaining things in very basic terms to management and to the scientific areas. And that is one of the main challenges we really have and struggle with". P12 recommended "use simple language [with] less jargon" and have "more face-to-face time". P13 added, "You need to be upfront; you need to be open to explain yourself clearly and you need to repeat yourself because you are dealing with non-accountants".

The accountants in the current study also characterised many of their fellow NFP staff as potentially idealistic. They also observed that the non-accounting staff appeared to not only have less knowledge of financial matters but also take less interest compared to the interviewees' previous experiences in the FP sector ("particularly with the services area, they're not commercially-focused", P25). P17 noted, "It can be a challenge explaining a set of financials or explaining a finance matter to someone who may be on a different wavelength to you". P27 added, "I think the major areas of difficulty that we have in communication, has to do between departments, where we have ... different objectives". Timely, readable and understandable statements with limited pages were seen to enhance communication. In communicating with and persuading people who did not have a commercial focus, interviewees reported a need to translate financial information into non-financial information, so the link with mission became more apparent to others. For instance, P14 sought to "engage them about what the numbers are and where they come from and how they influence them and the correlation between their actions and the numbers". P25 further explained the need to go beyond accounting numbers to demonstrate "the end result for vulnerable people". This adaptation demonstrated the accountants' awareness of their own interpretive schemes and their willingness to accommodate their colleagues' interpretive schemes. P19 counselled the need to ''adapt to the environment that you're coming into". P7 further explained this adaptability: "I'm willing to try and understand their situation so that I can tailor that answer to suit their circumstances".

The accountants' adaptation of their communication so that it became meaningful to those with whom they were communicating may be seen as the existing signification structures constraining them. However, as they endeavoured to increase financial knowledge in their organisations, they tended to modify signification and legitimation structures. For instance, P24 spoke of "trying to bring a culture of accountability into an organisation that's not naturally financially accountable". P21 outlined changes to legitimation structures stating "slowly we've brought in those standards that come with good governance". The link between legitimation and signification structures was seen in P5's comments, "We want them to have a strong governance role so we need to be able to provide them with the reports so that they have that role and they can ask the hard questions".

Communication and decision-making approaches

High levels of face-to-face discussions characterised many of the NFPs, particularly in education, religious and social service organisations. P1 elaborated, "We actually discuss things a lot more … Taking a bit of time … It's not all about, and get this done, get that done, 'Give me your answer and go' There is a bit more socialising". P10 described their organisation: "We very much operate on the principle of trying to reach a consensus opinion rather than getting into contentious and perhaps divisive decision-making". This flexible and consultative communication style, however, had its drawbacks and sometimes led to the time-consuming production of inconsequential reports ("I've got to prove … what I already know, just to appease people", P9). In religious organisations there also appeared sometimes to be a reluctance to discuss some issues. P10 noted, "what can inhibit free and open communication is a fear or a concern that you might upset somebody". P9 further explained:

[E]specially in church work, a lot of people get quite defensive. One of the guys, whenever there's a confrontation, they drop their eyes and get fidgety and go quiet and won't discuss it. And you end up nothing's resolved.

P27 noted that their organisation was attempting to overcome such tendencies:

We are a Christian organisation. We do things because of our held faith, both individually and corporately, if that's how you express it. Now that can mean, at times, that for some people it means that we're soft and fuzzy and we don't like making hard decisions and there'd be times when that's probably true, but we're trying to not do that.

The distinctive employee characteristics identified by the interviewees were also seen to influence decision-making, which they felt differed from that found in FP organisations. Quite a number of the participants commented that there was less focus on finances in decision-making than might occur in FP organisations. P17 summed this up as being "less results-focused than you would be elsewhere". P18 acknowledged that the "bottom line is not always the most important as it would be out in the business world. You have to be concerned for those who we are there to serve". P14 added that money was "not high on the agenda and it doesn't get a high focus in the broader business". Hence, accountants came up against these legitimation structures and needed to adapt their communication so that it would be effective.

Some of the interviewed accountants observed that the lower employee turnover rates in NFPs led to a higher proportion of older people in the NFP workforce. Several interviewees linked the older workforce with a resistance to change. Interviewees also argued that many workers in religious and social service organisations were sensitive and empathetic, and relied more on emotions than on logic when making decisions, thereby making change introduction more difficult. In addressing change, there was the necessity to explain in great detail how everyone may be influenced by potential changes.

Mission was a dominant focus in decision making. In this study, a key strategy for communication was the accountants' understanding of and support for their organisations' missions and values. Interviewees emphasised that to assist their communication, accountants needed to "take time to understand the culture of the organisation" (P3). P24 had observed "Really good accountants come in from the commercial world, and fail in health … [they] think they can change the world very quickly without understanding the organisations". P10 explained further:

We just have a common cause and we want to do the best for the cause. And I think if you've got that in an organisation you're committed to that. I think communication's a heck of a lot easier.

P7 outlined the problems that could occur when a person failed to understand and adapt to the NFP environment and was too commercially focused:

[L]ine management doesn't seek your opinion when they go off and do things, so you need to spend a lot of time trying to undo something that's already been done ... [and] the senior management tends then to understand them less because they're not in communication as often.

The emphasis on mission may be seen as providing structure and a way to interpret the communication and actions that take place in NFP organisations. The language of the organisations appeared to be centred on their organisational missions. It, therefore, seemed that issues communicated were viewed through their contribution to the mission. This link between

mission and communication is another example of the overlap between legitimation and signification structures.

External pressures had a bearing on legitimation structures as P2 outlined: "There's tighter controls from legislation, aged care, from community services with different accreditation". He concluded, "I think it's good in terms of the checks and balances, but it's bad because it takes longer for things to happen". P23 added, "There's a lot more structure around policies, the documentation around policies, the governance and the compliance".

Communication facilitators

Several characteristics found in the NFP organisations appeared to enhance communication. When leaders were skilled communicators, this had an impact on organisational communication. P24 observed, "It all starts with the CEO. I think, how the place is run normally dictates ... the communication, and what's heard and how it's heard". P25 added, "I think it's key that senior managers are seen to be good communicators". The leaders' ability to influence shows their domination and how they exercise it. Communication within organisations was also enhanced due to "a sense of collegiality amongst the senior executive" (P7).

The accountants appeared to embrace the tendency for face-to-face communication and used it to their advantage. P20 linked it to their organisational activities: "because it's a human services organisation. There's a predisposition to actually talk to people directly". However, face-to-face communication was not limited only to social service organisations. A face-to-face approach was seen among organisational leaders, as P30 noted, "My manager would prefer us to talk face-to-face with people. So I guess if it's coming from the top and then that would drive it". P6 stated:

> Emailing or writing is very much more difficult than face-to-face communication because you can so often misrepresent the mood. It's two-dimensional, whereas face-to-face is three-dimensional.

P28 also preferred personal communication, commenting:

> [I] don't like phone calls. I'm face-to-face with everybody in here ... I will walk and have a face-to-face conversation with whomever… I like to read body language to see how people are reacting, which again informs how you are communicating and whether you're hitting the mark. You can't do that by phone ... emails can be badly interpreted as well sometimes or misinterpreted.

It can be seen that as the accountants adapted to the legitimation structure of face-to-face communication, their communication was given more attention and it provided an opportunity to have considerably more influence (and potentially exercise domination).

Relationships between staff may either inhibit or enable communication. P7 recognised that, "If you don't have a good relationship it feels like a police role, whereas as opposed to a role where you're working together to produce a better outcome for the future". A number of the interviewees commented on the congenial relationships between staff that facilitated communication. P10 stated, "I think good collegial relationships with individuals. If you don't get on very well with somebody, then the communication channels will shut down". P23 stated that, "I'm the controller, it doesn't mean I'm the dictator as well … And I think it's important

for people to feel that they've got a voice". P28 confirmed the importance of relationships:

> If you don't have successful relationships, it doesn't matter. You can bring the most wise best practice, whatever, and it won't get you anywhere if you're not maintaining relationships. It's all about relationships in not-for-profits.

The accountants appeared to harness positive relationships to influence others, rather than rely on their organisational positions and their specialised knowledge to exercise domination. While building relationships, the accountants nevertheless stood their ground. P8 emphasised, "I don't let them pull the wool over my eyes. I am not a person that just sits there and just take all that they do and say and what have you, whereas I am quite open and I challenge". Regular meetings were a key factor in promoting communication. P14 acknowledged that in their organisation there were "attempts to meet regularly ... attempts to report regularly ... [and] attempts to engage regularly". Meetings allowed "people to take ownership, and it helps people to stay focused on our vision and our mission" (P8). P18 noted that weekly staff meetings provided an avenue to "enthuse people by letting them know what's happening in different parts of the [organisation]". P23 concurred, "There's lots of meetings and everything that allows communication". However, it was also mentioned that the desire for consultation in religious organisations led to "over-communication … spend[ing] a lot of time on committees talking about the same thing on several different groups of people whereas, in another organisation, the issue would be handled by one group, two at the most" (P10). This desire for consultation indicates that the possibilities to exercise domination are more wide-spread among the employees, rather than predominately residing with a few key people.

Shared values formed part of legitimation structures and contributed to a positive communication environment. P27 observed, "We have a corporate value that says we value open and honest communication. And we actually try to do that, and that means that you tell it how it is, but you tell it in a respectful way". For P26, "honesty, trust, and a shared cause" enhanced communication. P29 elaborated:

> [C]ommunication is a lot better than many large organisations ... I think it's the heart of the people that come here. They're not paid like they would be in a commercial organisation. So they've got to be here for something more. They've got a desire, a passion to be part of something that is happening that is changing the world.

7. Discussion

The discussion of the findings is framed around the three research questions: the NFP characteristics which inhibit accountants' communication, the NFP characteristics which enable accountants' communication and NFP accountant's strategies to address their communication challenges.

NFP characteristics inhibiting accountants' communication

The findings from this study reveal that the difficulties that accountants face in translating technical information so that it is understandable to non-accountants (Burns & Moore, 2007; Weißenberger & Holthoff, 2013), were exacerbated due to NFPs' structural characteristics: resourcing challenges; employee characteristics; and communication and decision-making approaches. While employee characteristics had a bearing on communication culture and decision-making approaches, it is also likely that employees with certain characteristics are

attracted to NFP organisations. The themes were not entirely discrete but appeared to be interrelated.

Resourcing challenges were prevalent throughout the interviewees' organisations and are well documented in prior research (Irwin, 2010; Valentinov, 2010). The study has shown that such constraints impacted upon the accountants' communication. Resource constraints have been seen in NFP employees' perceptions of lower staff numbers and reduced access to the information needed to perform tasks, compared with FP organisations (Princeton Survey Research Associates, 2002). In our study, such challenges demonstrated an interrelationship between legitimation structures and domination structures. The significant role that mission played in legitimising organisational activities resulted in the contribution to the mission being the yardstick for evaluating resource allocations. Hence, the distribution of resources (domination) reflected the legitimation structure of a focus on mission. However, balancing the limited resources against an NFP's mission focus can create tension (Chenhall et al., 2010). Kenilworthy (2012) noted that staff shortages in NFPs might lead to accountants having a greater involvement in routine activities that are more likely to be delegated in FP organisations. Due to their organisational positions, the accountants were able to exercise domination in their organisations. However, it seemed that they built relationships and exerted their influence through relationships rather than relying on the authority afforded them by their positions.

A number of facets of NFP employee characteristics identified in this study had parallels in the literature: patience and consideration (Abraham, 2004); discomfort with business language and practices (Dees & Anderson, 2003); and less emphasis on the need for competency in finance and accounting (Thach & Thompson, 2007). Prior studies have shown varying levels of financial knowledge among non-accountant managers (Bracci & Llewellyn, 2012; Jacobs, 2005). These studies have generally considered NFPs that undertake one main activity (health or social service). The current study provides convincing evidence of the prevalence of non-accountant managers who undertake various activities across NFPs yet lack financial understanding. The diversity of programs undertaken by the interviewees' organisations (relative to FP organisations) (Beck et al., 2008) resulted in a wide range of skill sets being present among NFP employees and potentially contributed to the higher numbers of employees with less financial understanding and less concern about financial issues. While low rates of staff turnover in NFPs have been identified in prior research (De Cooman et al., 2011), this study's interviewees noted a significant proportion of change-averse employees in their organisations. These employee characteristics demonstrated a prevailing organisational approach (legitimation) to how accounting information was viewed and understood (signification).

The significance of mission in NFPs provided a contrast to the dominant focus on accounting results in FP organisations. Accountants find themselves caught up in these competing organisational demands. Prior accounting studies using structuration theory have viewed accounting as a perceptual lens that provides a cognitive scheme to interpret reality (Boland, 1993; Jack, 2005) or a language to construct reality socially (Macintosh & Scapens, 1990; Roberts, 1990). In the NFP sector, accounting did not seem to be used in these ways. The language of the NFP organisations related to contributing to their organisational missions and organisational reality was viewed through the lens of mission. Accountants' cognition of these factors led them to reframe their communication so that it was both understandable (signification) and accepted by other organisational members (legitimation). In a Swedish municipality providing home-based care for the elderly, a new manager adapted her communication and used metaphorical representations of accounting terminology to promote increased financial awareness for the home helper employees (Carlsson-Wall, Kraus, Lund, et

al., 2016). Supporting the mission was a dominant organisational norm. If one did not believe in and understand the mission of the organisation, it would be difficult to function within that organisation. This finding is consistent with and extends prior research which had found that, when accounting staff demonstrated that they understood and were committed to an NFP organisation's mission, this helped to earn the confidence of their colleagues (Taylor, 2013).

NFP characteristics enabling accountants' communication

Significant levels of consultation and discussion characterised organisational communication in many of the interviewees' organisations. Such discussions which typified the interviewees' communication environments provided the accountants with greater opportunities to change signification structures and influence legitimation structures. Interactions during meetings were seen as being effective in influencing organisational norms as they enabled the generation of new meanings and knowledge (Goretzki & Messner, 2016). NFP researchers have also observed extensive dialogue among NFP staff (Oster, 2010; Stein, 2002; Tucker & Parker, 2013b). Accountants' face-to-face communication with their colleagues assisted in their understanding of users' needs and addressed the communication climate dominated by a desire for consultation and discussion. Face-to-face discussion also enabled the strengthening of accountants' networks. The accountants could have used their organisational positions to exercise domination through directive communication, instead they pursued dialogue with their colleagues. Prior research suggests that managers prefer face-to-face communication (Hall, 2010; Jönsson, 2009). In addition, the use of face-to-face communication increases accounting information's value and usefulness in the eyes of managers (Byrne & Pierce, 2007; Faÿ et al., 2010). The use of face-to-face meetings also helps foster transparency and mitigates the contemporary tendency to rely on technology solutions for transparency (Roberts, 2009). The accountants' transparency was further seen in their attitude of openness. Research about public accountants has found that advisor openness can reduce problems that may arise as a result of clients having different learning and communication styles as well as cultural differences (Dyer & Ross, 2007). Interviewees in this study indicated that providing consultation facilitated ownership of decisions by members of the organisation, hence influencing legitimation structures. Oftentimes, across various organisational sizes and NFP sectors, consultation occurred through both formal committees and informal meetings.

The informal nature of NFP communication was observed in Tucker and Parker's (2013b) study of strategy processes in NFP organisations. They noted that management, by walking around, exercised a common form of control and that a large volume of informal communication occurred, taking such forms as ad hoc encounters with staff, board members and volunteers. It appeared that business was often conducted in hallways. Their study included senior staff from health organisations as well as social service and education organisations. Interviewees in the current study also came from the aforementioned organisations. This study, however, found that the communication culture (legitimation structures) differed between NFPs depending on their main organisational activities. For example, in NFP health organisations, more formal, structured communication occurred because of accreditation and regulations. All the health organisations had revenues of over $100 million. While size may be a factor expected to lead to more formal communication, nevertheless accountants in religious organisations observed frequent informal communication regardless of their organisations' size. One of the accountants from a social service organisation with revenues over $100 million noted they spent half their time in scheduled meetings. In contrast, another accountant from a different large social service organisation described a culture of informal communication. Although there were many common characteristics among the interviewees' NFP

organisations, nevertheless it needs to be acknowledged that the activities undertaken have a bearing on organisational norms and, in turn, on the communication environment.

The widespread organisational emphasis on mission as characterised in signification and legitimation structures was seen in decision-making. In the interviewees' organisations, decision-making outcomes were important. However, the definition of "results" appeared to focus on the organisational mission. These findings are supported by prior studies that provide empirical evidence relating to similar assertions. For example, in the prior literature, Moore (2000) argued that FPs focused on strategies to measure value in financial terms, while NFP leaders need to focus on public value creation and the capacity of the organisation to deliver that value. It has also been demonstrated that NFP employees had greater decision-making latitude, fewer rules and significant amounts of informal communication (Beck et al., 2008). These organisational norms suggest that NFP leaders may moderate their ability to exercise domination as opportunities are provided for a broad range of organisational members to have input into decision making. Drucker (1989) confirmed that NFPs' strategy was not driven by a financial focus; nevertheless, he stated that there was a lot of talk and worry about money because of the difficulties in raising funds. In contrast, accountants in the current study identified that only a small group of staff took an interest in financial matters. This finding reflects Morgan's (2006) conjecture that sub-groups of professionals can exhibit different cultures within organisations. While the accountants in the current study viewed NFPs' decision-making approaches as being different from those of FPs, a study contrasting knowledge workers in the two sectors found no differences in decision authority and autonomy between workers in the two sectors (De Cooman et al., 2011). The interviewees' observations that increased consultation led to slower decision-making is echoed in Oster's (2010) findings. He goes on to note that slower decision-making can lead to difficulties for NFPs when they compete with FPs. This communication culture represents a legitimation structure.

Decision-making approaches may also be a function of organisational size. It is contended that both small FP and small NFP organisations have less job specialisation and managers have wider spans of control. Accordingly, there may be a greater reliance on informal approaches to decision-making. The accountants' adaptation of their communication to their colleagues' signification structures played a role in facilitating decision-making. Additionally, the accountants' willingness to tailor communication to meet users' needs improved the quality of information available for decision-making. Face-to-face meetings enhanced dialogue between accountants and their colleagues and facilitated an improved understanding of accounting information.

NFP accountants addressing communication challenges

In the face of resource constraints, a positive attitude to and focus on the purpose of the organisation enabled the accountants to continue to provide the best financial information and support possible. Inadequate financing of the accounting function appeared not to limit the accountants' commitment to their organisations. So, while accountants did not receive first priority in resource distribution (domination), nevertheless they continued to support legitimation structures. Participants in the current study spoke of the need to be flexible and offer to do the tasks that others were avoiding. Such willingness was seen as a sign of organisational commitment (Kenilworthy, 2012) and supports Morehouse's (2007) finding that NFP leaders exhibited higher levels of flexibility compared with FP leaders.

The accountants demonstrated an awareness of their colleagues' signification structures that were typified by a lack of knowledge of and interest in financial matters. An NFP welfare

organisation case study also found a number of the organisation's staff struggled to understand or were not interested in business matters (Chenhall et al., 2016). The accountants' desires to enhance communication with their colleagues resulted in the accountants modifying their communication so that it was more easily received and understood by other organisational members. The lack of financial knowledge and the lack of interest in financial matters that characterised many NFP non-accounting employees were addressed through simplifying language and using less accounting and financial jargon. Greater patience and understanding other people's viewpoints helped accountants when interacting with oftentimes considerate and sensitive NFP employees. When accountants acted in enabling and supportive ways, this helped to earn their colleagues' confidence (Taylor, 2013). Recognising users' needs was critical in tailoring reporting to the requirements of users (Burns & Baldvinsdottir, 2007). For instance, in the current study, in organisations with many staff having science-based training (e.g., in health care), the accountants observed a preference for fact-based information. Alternatively, in social service and religious organisations, many people appeared to prefer extensive information about how others may have been affected by proposed changes.

8. Conclusion

While NFPs' distinct characteristics have been highlighted in prior studies (Hodges & Howieson, 2017; Hudson, 2009), how these characteristics impact on accountants' work has received minimal attention. The current study identifies three organisational norms related to NFP organisations that both inhibited and enabled accountants' communication: resourcing; employee characteristics; and communication and decision-making approaches. The accountants also identified their strategies to overcome factors that inhibited their communication. As the study encompasses a broad range of situations in which accountants communicate, it provides a broad overview of how working in NFPs influences accountants' communication and will be useful to other NFP accountants and those who work with them.

In addressing the first research question regarding inhibitors to accountants' communication, NFP organisations' resourcing emerged as a major obstacle, particularly evident in terms of inadequate numbers of accounting staff and outdated information technology systems. These issues, in turn, gave rise to time pressures upon accountants' abilities to adapt their communications to the NFP context and culture. The staff whom NFPs attract, appear in many cases to be driven by the mission and organisational values. Especially in religious and social service organisations, these values appear to flow through to a predominance of staff who exhibit patient, considerate and empathetic predispositions and who have a primary focus on mission and less focus on any financial agenda. A further communication hindrance takes the form of staff characteristics which appear to influence organisational norms regarding decision-making processes and communication culture. Many non-accounting staff's signification schemas are characterised by low financial acumen as well as a limited interest in financial issues. A third major hindrance relates to communication/decision-making approaches. These are couched in the NFP language of contributions to organisational mission, with organisational reality being construed through the lens of mission. Any accountants' communications appear to be understood (signified) and accepted (legitimised) only if reframed in mission-oriented language. Thus mission as the dominant organisational norm is the required language and avenue for all communication.

With respect to the second research question concerning the enablers of communication, several conclusions can be drawn. An environment characterised by meetings and face-to-face discussions enables communication. Such an environment appears to be related to key influences. Leaders' skills in communication promoted an open communication environment,

along with employees' values of openness and honesty. The accountants capitalised on these aspects and were active in face-to-face discussions which enhanced their communication effectiveness.

Finally, the third research question considered how accountants address communication challenges. Strategies employed included accountants adapting to their colleagues' signification structures by communicating in ways that enabled staff to see the benefits of financial decisions for patients and clients, and openness to understanding others' viewpoints. Their communication approaches were also influenced by and tailored to an understanding of an overriding organisational mission focused norm and demonstrating a commitment to mission.

The use of structuration theory has facilitated some significant insights from this study. It enabled the organisational facilitators and inhibitors to accountants' communication to be viewed from signification, legitimation and domination perspectives and thus contributes to a greater understanding of what drives and limits accountants' communication in their organisations. Accountants attempted to change organisational norms through their communication, which aimed to create interest and enhance understanding of financial issues. In attempting to increase employees' understanding of financial issues, the accountants sought to influence signification structures, with a resultant flow on to legitimation structures. Thus particularly in the specific context of NFPs, we provide insights into the strategies and processes by which accountants seek to engage and influence their communication targets. The dominance of organisational mission as a structuring device in NFP organisations became evident, so that organisational mission rather than accounting emerged as their signification and legitimation structure. Participants viewed contributions to the organisational mission as the yardstick for evaluating actions. Those areas most closely entwined with the organisational mission were able to exercise domination as they commanded an increased ability to secure preference in resource allocations. Structuration theory suggests that agents' communication either reinforces structures or leads to the changing of those structures. The NFP accountants' communication reframing showed how they adapted to comply with organisational norms. At the same time, they influenced organisational norms by lifting the accounting information's importance through making it more interesting, relevant and comprehensible to users. Furthermore, while accountants were given some authority by virtue of their organisational positions and specialised knowledge, they moderated their domination potential to pursue a supporting role. Rather than imposing their decision-making approaches, they modified their approaches in order to enhance the promotion of organisational mission.

Some emergent issues suggest potential directions for future research. Resource limitations did not allow the opportunity to corroborate the accountants' explanations through discussions with their communication partners. Potential future research could address accountants' communication in their organisations from the viewpoints of those with whom they communicate. This study considered accountants' communication in the NFP sector context. The interviewees identified specific sector characteristics that influenced accountants' communication. Further research might explore accountants' communication in government organisations and different types of commercial organisations. Differences in the accountants' perceptions of employee and organisational communication characteristics appeared to relate to the dominant activities of their organisations. Future research might also consider organisational activities and their impact on accountants' intra-organisational communication.

This study has addressed accountants' everyday communication within their NFP organisations. It has extended knowledge beyond accountants' communication through reporting to consider their extensive interpretive role. The NFP sector has distinctive features

and often faces resource challenges. While prior studies have identified features of NFP organisations, this study has shown that such features, while contributing to accountants' communication obstacles, can also enable their communication.

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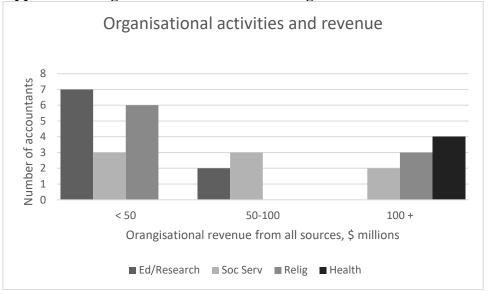Lee, T. A. (1982), "Chambers and accounting communication", *Abacus,* Vol. 18 No. 2, pp. 152-165.

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Appendix 1: Profile of interviewees and their organisations

Interviewee	Dominant organisational activity	Organisational position	Organisational revenue $mill	Interview time (minutes)
P1	Religious	FC	<50	112
P2	Social Services	CFO	50-100	86
P3	Social Services	CFO	100+	88
P4	Religious	Other	100+	58
P5	Religious	FC	100+	66
P6	Education/Research	CFO	<50	65
P7	Religious	CFO	<50	47
P8	Education/Research	Other	<50	62
P9	Education/Research	CFO	<50	83
P10	Religious	CFO	<50	95
P11	Religious	Other	<50	64
P12	Social Services	Other	<50	37
P13	Education/Research	CFO	<50	55
P14	Health	CFO	100+	80
P15	Health	Other	100+	40
P16	Education/Research	CFO	50-100	78
P17	Education/Research	FC	50-100	38
P18	Religious	FC	<50	62
P19	Education/Research	FC	<50	72
P20	Education/Research	CFO	<50	90
P21	Education/Research	FC	<50	69
P22	Social Services	CFO	<50	97
P23	Social Services	FC	<50	59
P24	Health	CFO	100+	71
P25	Social Services	FC	100+	51
P26	Health	CFO	100+	58
P27	Religious	CFO	100+	82
P28	Religious	CFO	<50	79
P29	Social Services	FC	50-100	87
P30	Social Services	Other	50-100	43

Appendix 2: Organisations' activities and organisations' revenue

Organisational activities and revenue

Appendix 3: Interview questions and structuration theory concepts

Interview Question	Aspects of structuration theory directly addressed by question/purpose of question[4]
ROLE	
1. What led you to work in your current role?	Build rapport, understand the interviewee's engagement in their social world
2. Tell me a little about what you see your organisation's main purposes are?	Gain an understanding of the interviewee's organisational and social world
3. To get a feel of the size of your organisation, approximately how many equivalent full-time employees do you have?	Gain an understanding of the interviewee's organisational and social world
4. Tell me about what your current role involves (who reports directly to you?).	Gain an understanding of the accountant's ability to exercise power over other staff members. Aspects of signification and legitimation may arise from the answers to this question.
5. In thinking about your role, what proportion of your time do you spend on routine activities and what on creative or innovative activities?	Facilitating the identification of engagement in routine activities may reinforce existing structures.
6. What activities would you describe as the routine and what as the innovative?	Allowing the identification of non-routine activities has the potential to change structures.
REPORTS	
7. What sorts of reports do you produce on a regular basis?	Reports have a potentially important role to play in signification.
8. Please provide a brief overview of what is included in each report.	Reports have a potentially important role to play in signification.
9. How much flexibility do you have into the format and what is included in those reports?	The extent to which the accountants are able to adapt reports indicates the potential to alter the signification structures.

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[4] Structuration theory was used as a lens to interpret the study's findings. Interview questions vary in the degree of linkage to structuration theory concepts, some being directly related and others indirectly linked to the constructs. The comments next to each question highlight how some of the questions explicitly addressed structuration theory constructs while others were important but indirectly related to structuration concepts. However, structuration concepts were further discerned when analysing the transcripts.

10. In what ways are these reports used?	The degree of attention given to the accountants' reports indicates the influence of the reports on organisational members their use for signification and legitimation purposes.
11. Who do you discuss and explain these reports with and how much time is usually involved in these discussions?	Identifying those with whom accountants communicate helps to identify the extent of their influence and their potential to exercise domination.
12. Are there some common issues that arise in these discussions? What might these issues typically be?	Common issues of discussions indicate areas where accountants are contributing to the way organisational members understand financial matters (signification) and where accountants may influence organisational norms (by what is given prominence).
INFORMAL COMMUNICATION	
13. Who are the key people/groups with whom you spend the majority of your time communicating?	Ascertaining these communication partners helps to show with whom the accountants have an influence. Of particular interest was the extent to which the accountants influenced their communication partners and the extent to which they were influenced by their colleagues (domination).
14. I guess there are some differences when you communicate with the different groups. I'd like to focus on several aspects of these communications: • the usual topics discussed • the language used in the discussions • the method of communicating	As elements of communication may vary with different groups, this can provide insight into who was driving these various elements and who was exercising domination in these interactions.
15. Do you think communication generally within the organisation is different because you are in the not-for-profit sector?	Addresses the concept of legitimation through how organisational norms shape communication.
16. Do you think being in the not-for-profit sector influences the language you use and your own communication style?	Addresses the concept of legitimation through how organisational norms shape communication.
INFLUENCES	
17. What factors in your organisation help you communicate freely and openly?	How structures may enable communication.
18. Are there any factors that you feel inhibit or limit you being able to communicate freely and openly?	How structures may inhibit communication.
19. What other challenges do you face in communicating within your organisation?	How structures may inhibit communication.
20. If you were to give some advice to an accountant moving from the corporate to the NFP sector, what might that be?	Answers to this question often addressed legitimation through NFP norms.

21. Do you have a metaphor that might describe your role in the organisation (please explain the metaphor)?	Answers to this question revealed aspects of domination.
22. How do you see your values and beliefs influence the way you communicate?	Answers to this question can be contrasted with perceptions of organisational values and provide insights into legitimation.
23. What are the important factors to you in communication?	Considers the purposes for communication which may be for signification, legitimation or domination.
OPEN ENDING QUESTIONS	
24. Do you have any other comments or reflections about communication in your organisation that you would like to add?	Offers opportunities for further theoretical insights.
25. Do you know any accountants in NFP organisations that might be willing to participate in an interview?	Used for referring participants.

Appendix 4: Themes and Sub-themes

CHALLENGES			STRATEGIES	
	Sub-theme	Illustrative quotations	Sub-theme	Illustrative quotations
Resources	Preference for mission-related activities	The administrative component of the not-for-profit will always be under-funded ... Do we put on another accountant or do we put on another person out in the field? (P7)	Focus on the reason for the organisation	The bottom line is not always the most important as it would be out in the business world. You have to be concerned for those who we are there to serve. (P18)
	Older IT	You're never going to have the resources to do the accounting component of it really well. (P7)		
	Resource constraints	Often we run with very thin resources. (P6)		
Employee Characteristics	Diverse workforce	It's difficult for me to know how to always communicate to such a broad range of people. (P3)	Understand people's varied need for different kinds of information	Understand other people's … need for information, and what they need to know to do their job effectively. (P11)
	Non-accountants' lack of financial knowledge	Some, they're clueless when it comes to figures (P19)	Explain things in simple terms, avoid jargon	Be flexible in the way that you communicate to people … Use simple language. Less jargon, because they won't understand jargon. (P12) Be up front … explain yourself clearly and you need to repeat yourself. (P13)
	Non-accountants' lack of interest in financial matters	It can be a challenge explaining a set of financials … or a finance matter to someone who may be on a different wavelength to you. (P17)	Outline financial issues in terms of impact on the mission	Go about selling the benefits …. What will it mean as the end result for vulnerable people? (P25) Link it into the things that they want to be doing next. (P26)

CHALLENGES			STRATEGIES	
	Sub-theme	Illustrative quotations	Sub-theme	Illustrative quotations
Employee Characteristics	Employee sensitivities#	People may be a little more sensitive. (P1)	Try to see others' points of view	Be prepared to listen and try to see their point of view. (P11)
	Lower rates of staff turnover: change-averse	People tend to stay for a long time. (P30)	Consider the reasons for implementing change carefully Explain change and detail the impact	Sometimes you just accept things as they are, unless there's a real need for change. (P30) It's about being open to that input from others while I'm seeking to make good, positive change. (P26) Point out to them at a detailed level how nobody else is worse off [and] … everybody's going to be fine. (P28)
Communication and Decision-making approaches	Preference for face-to-face discussion*	There's a predisposition to actually talk to people directly. (P20)	Adapt communication approach to users' preferences	Expect to spend more time probably talking to people. (P1) Talking to people … would have to be 40% to 50% of [my] … time. (P28)
	Beyond financial to mission	In my previous roles in the commercial business … a lot of the conversations were about money, cash, assets, expansion … whereas here they're not. (P14) Far less focus on the financial imperatives. (P16)	Outline financial issues in terms of impact on mission	Present the challenges and align them to what they're passionate about. (P26)
	Consultation slows down decision-making	Sometimes it takes a lot longer to effect change than it probably does in the corporate sector. (P10)	Demonstrate patience	I hope that when people come to me, they see that in me, that I have a level of patience and understanding and that I then use that to communicate with other people as well. (P5) You'd need a bigger dose of … patience. (P1) [I've] acquired significantly more patience. (P14)

Notes: # This characteristic was particularly noticed by accountants in religious organisations.

*This characteristic was particularly noticed by accountants in education, religious and social service organisations.