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REPORTING TO EMPLOYEES :
ESTABLISHING THE DEMAND BY
EMPLOYEES FOR INFORMATION

by

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ABSTRACT

This paper analyses the findings of a survey of the attitudes of management and employees towards reporting to employees. Even though there was considerable demand by employees for information on the operations and activities of their employer companies, this attitude was only shared by senior management. There was, however, agreement amongst the parties that the reasons why management would report to employees was to improve employer-employee relationships, increase employee understanding and to demonstrate an open approach to management.

Key Words: Reporting to Employees; Employee Reports; and Communication in Accounting.

REPORTING TO EMPLOYEES: ESTABLISHING THE DEMAND
BY EMPLOYEES FOR INFORMATION

Reporting to employees as a means of corporate communication is already an accepted accounting practice in Australia, Britain and parts of continental Europe and is rapidly gaining acceptance in the United States of America and Canada. It represents a form of differential reporting which is based on the belief that there is a demand by employees for information on the operations and activities of their employer companies. In this context, it is generally held that employee informational needs relate to the security of their present and future employment (Carvell, 1975, p. 159; Financial Accounting Standards Board, 1978, paras. 24-25). It is also believed that by satisfying the demand for information by employees, it serves the purposes of management by improving employer-employee relationships (Foley and Maunders, 1979, p. 28) and providing the means of increasing worker participation in management (Jain, 1980, p. 5).

The problem is that other than the results of a survey of employees carried out by the Opinion Research Centre which indicated that employees needed information on the operations and activities of their employer companies to bridge the communication gap between them and management (Taylor, 1975, p. 15), the work of Hussey (1979) in Britain and that of Schreuder (1982) in the Netherlands, very little empirical research into reporting to employees has been carried out. As a result, besides the findings of a single survey, there is no evidence to support the assumptions on which the practice is based.

It is not even known whether or not employees are enthusiastic recipients of the information provided to them.

This paper describes and presents the research carried out to provide some empirical evidence to support or reject the assumptions on which the practice of reporting to employees is based.

THE NATURE OF REPORTING TO EMPLOYEES

Reporting to employees may take the form of either "social reporting" or the voluntary provision of information to employees through the preparation of special employee reports. Social reporting enjoys widespread acceptance in continental Europe and refers to the practice by which corporations report to their employees and other interested parties on the impact of their activities on society and the economy. The strong emphasis on meeting the assumed informational needs of employees is in accordance with the modern viewpoint of the importance of the worker to society as both producers and consumers (Most, 1982, p. 530). The alternative form of reporting to employees through special employee reports is believed to have developed as a result of the "Industrial Code of Practice" envisaged by the British Industrial Relations Act, 1971, which called upon companies to voluntarily provide their employees with the same information they provided to shareholders (Hilton, 1978, p. 4).

Except in those countries where social reporting is required by law (eg. as in France), the practice is not regulated in any way and the reports produced are largely dependent upon the attitude of management towards reporting to employees. Consequently, these

reports vary considerably from one another in form, content, and creditability. Their only common feature is that they attempt to present the essential features of the reporting entity's operations and activities in a brief but readily understandable form.

THE CARRYING OUT OF THE RESEARCH

The research was carried out to establish, first, whether or not there was a demand by employees for information on the operations and activities of their employer companies and, secondly, the reasons why companies would report to their employees. In this latter respect, the research sought to determine if companies would report to their employees to (1) improve employer-employee relationships; (2) demonstrate an open approach to management; and (3) to increase employees' understanding of the company's operations and activities. It also sought to establish, though outside the context of hypothesis testing, whether or not reporting by companies to their employees was perceived as a means of reducing the influence of trade unions.

To establish the demand for information by employees was, obviously, basic to the whole concept of reporting to employees. However, insofar as the reasons why companies would report to their employees was concerned, the provision of information was based on the assumption that increased communication between the management of a company and its employees improves job performance through an increased understanding of operations and improved employee motivation (Foley and Maunders, 1978, p. 28). It was, therefore, considered necessary to test this assumption by establishing the attitudes

towards improving internal relationships within an organization, the provision of information, and the effectiveness of the communication system. These issues were not mutually exclusive because they all covered, to some extent or other, communication between the management of a company and its employees. The issue of reducing trade union influence was included to establish whether or not the parties to the reporting process felt that an ulterior motive was involved in reporting to employees.

Survey research was used because it provided the only suitable method of establishing the attitudes of the parties involved towards reporting to employees. It was also recognized that as the effectiveness of the reporting process was largely dependent upon the attitudes of management, it was necessary to survey both management and employees. This was achieved by using two different questionnaires in which the same questions were included but phrased in a manner that catered for the different levels of sophistication of respondents. Furthermore, as it had been established that employees could not be considered an homogenous group for reporting purposes (Moser and Kalton, 1972, p. 58; Schreuder, 1982, p. 307), two repetitions of the survey of employees were carried out so that the responses from the two samples could be compared with one another.

Respondents to the surveys were requested to answer the questions included in the questionnaires on a four-point scale having equal affirmative and negative categories (eg. "strongly agree" and "agree" and "disagree" and "strongly disagree"). This four-point scale

represented an ordinal scale of measurement and followed the pattern of the normal five-point Likert scale excluding the indifferent choice. The indifferent choice was excluded to induce respondents to provide definitive answers to the questions and also because neutral items do not work well with Likert scales (Moser and Kalton, 1972, p. 362). Furthermore, an equality of agree and disagree categories has been shown to be particularly suitable for attitudinal research (Nie et al., 1975, pp. 529-531).

The survey of management was carried out by surveying those accounting executives who agreed to participate from all those manufacturing concerns listed in the Hamilton-Wentworth Business Directory 1983-84 (Ontario)(Regional Municipality of Hamilton-Wentworth, 1983) as having 40 or more employees. In this study, accounting executives were taken as representing management because reporting to employees was originally conceived as, and remains, an accounting practice (Taylor et al., 1979. p. 34). The criterion of "40 or more employees" was admittedly arbitrary but was used because it was felt that employment levels of less than 40 would not provide the type of employer-employee relationship envisaged by this study.

The survey of management was carried out by soliciting the participation of the senior accounting executive of the company concerned except in those cases where the company was divisionalized or large enough (ie. having 1,000 or more employees) to warrant more than one participant. In order to obtain as large a sample as possible, the survey of management was carried out by contacting the accounting

executives concerned by telephone to request their assistance in carrying out a mail survey described as "covering certain aspects of financial reporting." Pre-numbered questionnaires were used so that their return could be monitored and where a questionnaire was not returned within 10 days, a telephoned reminder was resorted to; if no reply was received within a further five days, a second telephoned reminder was used and, thereafter, the attempt to obtain a reply was abandoned.

All but two of the accounting executives of the qualifying firms contacted agreed to participate in the survey of management and replies were received from 99 different companies. Of the 133 questionnaires mailed out, 119 replies were received representing an 89.4 percent response rate which was considerably higher than expected. The demographic information relating to the respondents is provided in Table 1 which shows that the typical respondent was either a Chartered Accountant or a Certified Management Accountant, aged 39 years and employed at the middle management level by a company having 201 employees.

< Include Table 1 about here >

As outlined earlier, the survey of employees comprised two repetitions of the survey.

The first repetition was carried out at a manufacturer of glass containers which was employing about 600 employees at that time. Two hundred and fifty-two questionnaires were distributed on a random basis to approximately 40 percent of the employees who were allowed to

complete them in company time. This repetition, which is hereafter referred to as the first employee survey, yielded 107 responses representing a 42.4 percent response rate. The analysis of the sample together with that from the second repetition is given in Table 2.

< Insert Table 2 about here >

The second repetition of the survey of employees was carried out at a division of a steel company employing approximately 450 employees at that time. The entire workforce on the shop floor of the division below section floor managers were surveyed together with its administrative and other support staff. A total of 418 questionnaires were issued to employees with their pay cheques and 135 replies were returned giving a response rate of 32.3 percent. The analysis of the sample appears in Table 2 under the heading of Employee Survey 2.

A comparison of the samples in Table 2 shows that the samples from the two repetitions of the employee survey differed considerably from one another according to age, and functional and salary levels. Insofar as employee survey 1 was concerned, the typical respondent was 32 years of age, employed in production in a semi-skilled capacity and earning between \$20,000-\$25,000 per annum. On the other hand, the typical respondent from the employee survey 2 was 42 years of age, employed in production in a skilled capacity at a salary of between \$25,000-\$30,000 per annum.

THE RESULTS OBTAINED

The results obtained showed that there was overwhelming support by employees for the provision of information to them but that this

attitude was not shared to the same extent by management. These results, which are presented in Table 3, reflect employee support for the idea at levels of 86.9 and 91.0 percent of the respondents to the two repetitions of the employee survey while the comparative figure for the survey of management was only 54.6 percent. Furthermore, the statistical analysis¹ of the responses to the three surveys showed that, in general, attitudes differed substantially between management and employees, and that groups of employees differed considerably from one another. In this respect, the Mann-Whitney U-Test² showed that the samples were not drawn from populations having the same means while the Kolmogorov-Smirnov Two-Sample Test³ showed that the responses did not have similar distributions.

< Insert Table 3 about here >

The responses to the survey of management were further analysed to establish whether or not any relationship existed between the

1. In this analysis, it was decided to limit the statistical analysis to the use of nonparametric tests because no assumptions were made regarding the distribution of the populations from which samples were drawn. It was also doubtful whether the scale of measurement could properly be viewed as an interval scale of measurement necessary for most parametric tests.

2. The Mann-Whitney U-Test is the nonparametric equivalent of the t-Test used to test the differences between sample means. It only requires that the samples are random samples of their respective populations, there is mutual independence between the samples and that the measurement scale is at least ordinal (Conover, 1980, p. 216).

3. The Kolmogorov-Smirnov Two-Sample Test is used to test the homogeneity (or equality) of the distributions of data between the two samples (Hull and Nie, 1981, p. 232). It is a more stringent test than the Mann-Whitney U-Test because it is responsive to any differences between the samples including medians, dispersion, and kurtosis.

attitudes towards the provision of information to employees and the age of respondents or their level of management. The age of the respondents did not yield any significant information but it was found that the higher the level of management, the more importance respondents attached to reporting to employees. The analysis of this latter aspect is provided as Table 4 which shows that 90.0 percent of the respondents from top management felt that reporting to employees was either extremely important or important compared with 53.9 percent for middle management and 37.2 with lower management.

< Insert Table 4 about here >

The responses to the questions establishing the reasons why companies would report to their employees were then analysed. These responses are given in Table 5 which shows that there was substantial support by both management and employees for the reasons of improving employee-employer relationships, demonstrating an open approach to management, and increased employee understanding of the reporting company's operations and activities. The confirmation of the suggestion of improving employee-employer relationships was by 87.4 percent of the respondents from the survey of management and 91.0 and 90.1 percent respectively from the two employee surveys. Similar results were obtained from demonstrating an open approach to management (ie. by 84.8, 82.0 and 73.3 percent respectively) and the increasing of employees understanding of the company's operations and activities (ie. by 84.8, 95.0 and 90.2 percent of the respondents in the same order).

< Insert Table 5 about here >

The suggestion that reporting to employees was to reduce the influence of trade unions or labour representatives was only accepted by 32.0 percent of the respondents from the survey of management and by 22.1 and 20.3 percent of those from the two repetitions of the survey of employees; in effect, this represented a rejection of this reason by 68.0, 77.9, and 79.7 percent of the respondents respectively. This level of rejection was important because it indicated that the respondents did not feel that this was a valid reason or that an ulterior motive was involved in reporting to employees.

Finally, the relationships between the individual samples were investigated by comparing the sample from the survey of management with the two samples from the survey of employees. The results of these comparisons appear as Table 6. The Mann-Whitney U-Test shows that it was only with improving employee-employer relationships that the two employee survey samples could be vaguely considered to have been drawn from the same population (ie. at a probability level of 83.32 percent). In all other cases, however, the probabilities were less than 65 percent that this was the case. However, with the Kolmogorov-Smirnov Two-Sample Test it was shown that the distribution of the responses to the four questions by the respondents to the two employee surveys were similar at probability levels of 95.8 to 100.0 percent except for the demonstration of an open approach to management where this was only 78.2 percent. On the other hand, the relationships between the sample from the survey of management and the samples

from the employee surveys reflected different results.

< Insert Table 6 about here >

These differences were further investigated to establish whether or not they were due to functional levels or the age of respondents. This analysis showed that considerable variation existed between the responses to the two employee surveys but yielded no other relevant information. It was, therefore, concluded that these differences in responses were due to inherent differences between the samples.

From this analysis, the overall inference was that although there was considerable variation amongst the samples, there was still substantial agreement amongst the respondents to the survey of management and the two employee surveys that the reasons why companies would report to their employees was to improve employee-employer relationships, demonstrate an open approach to management, and to increase employees understanding of the reporting company's operations and activities. The suggestion that companies report to employees to reduce the influence of trade unions or labour representatives was rejected by the majority of respondents and can be taken to show that, by and large, it was felt that this was not a valid reason and that no ulterior motive in reporting to employees was involved.

ANALYSIS OF THE RESEARCH FINDINGS

What emerged from the analysis of the results was that there was a definite demand by employees for information on the operations and activities of their employer companies. What was of importance was that the Kolmogorov-Smirnov Two-Sample Test showed that, in virtually

all cases, the responses from the two repetitions of the employee survey were relatively similar even though the samples had been drawn from populations having different means. This indicated that even though the employees differed considerably between the samples, they responded to the questions in a similar manner.

The demand for information by employees was fully understandable because they are those persons most affected by the operations and activities of their employer companies. It was also predictable because writers in the field of organizational behaviour have for many years maintained that employees need this type of information as a means of satisfying their basic physiological needs (ie. food, clothing and shelter), security, belonging (ie. social needs), esteem (ie. ego and status), and self-actualization (ie. self-realization and fulfilment) (Maslow, 1943, pp. 372-385). It is believed that the way in which the provision of information to employees assists in satisfying these needs is through keeping employees informed on those matters affecting them. Examples given by Carvell (1975) include information on their present and future employment as a means of satisfying their security needs (p. 159), information on their working conditions is believed to assist in satisfying their physiological needs while promotion and rewards satisfy belonging and esteem needs (p. 384). It is also possible that the interest of employees in the affairs of their employer companies represents an expression of their social needs of belonging.

Insofar as management was concerned, reporting to employees could

be seen as part of the internal communication process. In fact, Taylor et al. (1979, p. 34) suggest that the practice was conceived as part of the overall management communication process. This research, however, showed that it was only top management who supported the practice at approximately the same levels as employees. This was apparently due to the individual approach to management involved and the position of the manager in the managerial hierarchy of the organization concerned.

With the traditional approach to management, communication is limited to ensuring that instructions are carried out and that there is sufficient feedback to ensure that management's objectives are being attained. As a result, there is little incentive to provide employees with additional information. With the advent of the human relations or human resources approaches to management, however, communication takes on added significance because employees are allowed to exercise varying degrees of self-direction and control in the carrying out of their duties (Miles, 1975, p. 35). It, therefore, appears that it is only those managers who subscribe to either the human relations or human resources approach to management who consider reporting to employees an important part of the overall communication system within the organization. Furthermore, at the lower levels of management, managers work under the supervision of others and their tasks are usually specifically defined. It is only when they move up the hierarchical ladder within an organization that their duties increasingly involve matters of policy and labour relations which are

largely dependent upon the environment in which the organization operates (Miles, 1975, pp. 11-12). It is, therefore, fully understandable why it was only at the higher levels of management that the need for effective communication between management and employees was recognized as being important.

The reasons why companies report to their employees is based on the philosophy that by developing a two-way communication system, employee morale and job satisfaction will lead to increased cooperation between the parties (Foley and Maunders, 1979, p. 28). An indication of the strength of this belief is provided by Hilton (1978, p. 17) who reports that in a survey of British companies carried out in 1976, 44 percent of the responding companies gave improving employer-employee relationships as the main reason for reporting to employees.

The communication process is, of course, also dependent upon the approach to management in operation because with the human relations or human resources approaches to management it is assumed that employees are motivated by satisfying their individual needs of belonging, esteem and self-actualization. Communication is, therefore, seen as a motivational phenomenon and, with such a system, it is accepted that two-way communication improves management through a better knowledge of actual operating conditions, the elimination of problem areas, and better labour relations.

The substantial agreement amongst respondents to both surveys that one of the reasons why companies report to their employees was to

demonstrate an open approach to management was understandable in view of the changes in social and political attitudes which have taken place over the past decade. Today, as Kirk (1981, p. 1) points out, industrial enterprises are held accountable to society for the effects of their operations on the environment, and employers for the fairness in their hiring, promotion and employee benefit programmes. The need by companies to report to persons having a reasonable right to information was recognized by the authors of The Corporate Report (ICAEW, 1975) and acknowledged as being necessary in The Future of Company Reports (1977, p. 5). Similar viewpoints prevail in Australia (Enterprise Australia, 1978, p. 6) and in continental Europe (Maude, 1979, p. 50).

Respondents to both questionnaires also gave substantial support to the suggestion that the reason why companies report to their employees is to increase employee understanding of the operations and activities of their employer companies. This support was, on reflection, perfectly understandable in view of the benefits which would flow to both parties from having a workforce which understands the nature and complexities of business operations. In this respect, increasing employee understanding of financial matters is without doubt the most important area because employee attitudes towards the equity or fairness in the distribution of profits is one of the most powerful influences on employee attitudes towards their employers (Foley and Maunders, 1979, p. 39). Employees would also have a greater understanding of how their employer companies operated, their

role in the organization, and the relationship between themselves and management. They would be better informed on such matters as their remuneration, benefits, and other matters directly affecting them and less susceptible to malicious comment or rumours. This aspect takes on added significance in view of the lack of understanding of financial reports established by Lee and Tweedie (1977) in Britain and Courtis (1982) in Australia.

Finally, respondents were asked to what extent they believed that one of the reasons why companies reported to their employees was to reduce the influence of trade unions and labour representatives. This question was included to establish whether or not management believed that this was a valid reason for reporting to employees and to see if employees believed that there was an ulterior motive involved in reporting to them.

What emerged is that management rejected this as a reason for reporting to employees by a ratio of almost two to one. The fact that almost one-third of the respondents to the survey of management felt that this was a valid reason does show that it did enjoy a fair amount of support. This was interesting because Foley and Maunders (1979, p. 35) state that reporting to employees in Britain is seen by some as "... a possible way of breathing life into the concept of joint consultation." This may well be the reason for this support but, if so, it was a minority viewpoint.

Insofar as employees were concerned, the rejection of this reason by approximately 80 percent of the respondents was taken as an indica-

tion that this was not considered a valid reason for the practice and, consequently, no ulterior motive was involved in reporting to them.

CONCLUSIONS

The research presented in this paper confirmed the belief that there was a demand by employees for information on the operations and activities of their employee companies. The respondents to the two repetitions of the survey of employees supported the provision of information to them even though the respondents were drawn from populations having different means.

The practice was also supported by management who apparently saw it as a valuable means of improving communication with the employees under their control. However, the analysis of the attitudes of management towards reporting to employees indicates that support for this practice is largely dependent upon the level of management concerned; the higher the level, the more support for the practice. This is apparently because it is only at the higher levels of management that there is sufficient interaction with the environment in which the organization operates and an appreciation of the need for effective communication between management and employees.

The research findings were also that, although the attitude of management and employees differed to some extent, there was considerable agreement amongst the parties that the reasons why companies report to their employees was to improve employee-employer relationships, demonstrate an open approach to management, and to increase employee understanding of their employer company's affairs. The

majority of respondents did not believe that it was carried out to reduce the influence of the trade union or labour representatives.

Of the most importance is that this research has provided some evidence that there is a definite demand by employees for information on the affairs of their employer companies. It, therefore, confirmed the basic premises on which the entire concept of reporting to employees is based.

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Table 1:

DEMOGRAPHIC INFORMATION RELATING TO THE
RESPONDENTS TO THE SURVEY OF MANAGEMENT

Number of Respondents	119
Age of Respondents:	Years
Minimum	25
Maximum	64
Mean	41
Median	39
Size of Employer Company by Number of Employees:	No.
Minimum	35
Maximum	24,000
Mean	1,396
Median	201
Qualifications of Respondents:	%
Chartered Accountants	25.2
Certified Management Accountants	32.0
Chartered Accountants and Certified Management Accountants	2.5
Certified General Accountants	8.4
University degrees in accounting only	9.2
No designation or degrees in accounting	22.7
Level of Management of Respondents by Earnings:	%
Top - More than \$50,000 per year	17.2
Middle - \$30,000 - \$50,000 per year	52.6
Lower - Less than \$30,000 per year	30.0

Table 2:

DEMOGRAPHIC INFORMATION RELATING TO THE RESPONDENTS
TO THE TWO REPETITIONS OF THE SURVEY OF EMPLOYEES

	Employee Survey 1	Employee Survey 2
Number of Respondents:	107	135
Age of Respondents:		
Minimum	20	23
Maximum	65	61
Mean	37	42
Median	32	42
Area of Employment	%	%
Administration	22.6	27.1
Production	69.8	52.7
Sales	0.9	1.6
Other (eg. security, maintenance, etc.)	6.7	18.6
Functional Level:	%	%
Supervisory	19.8	21.2
Skilled	31.1	40.9
Semi-skilled	25.5	32.6
Unskilled	23.6	5.3
Salary/Wage Level	%	%
More than \$30,000	6.6	25.0
\$25,000 - \$30,000	2.3	46.2
\$20,000 - \$25,000	33.0	28.0
\$15,000 - \$20,000	43.4	0.8
Less than \$15,000	4.7	-

Table 3:

IMPORTANCE OF PROVIDING EMPLOYEES WITH
INFORMATION ON THEIR EMPLOYER COMPANIES

Responses:	Management Survey		Employee Survey 1		Employee Survey 2	
	No.	%	No.	%	No.	%
Extremely Important	20	16.8	36	33.6	64	47.8
Important	45	37.8	57	53.3	58	43.2
Not necessary but desirable	43	36.2	10	9.4	10	7.5
Waste of Time	11	9.2	4	3.7	2	1.5
	<u>119</u>	<u>100.0</u>	<u>107</u>	<u>100.0</u>	<u>134</u>	<u>100.0</u>
One-Sample Two-Tailed Test of Significance	<0.01		<0.01		<0.01	
	Mann-Whitney U-Test		Kolmogorov-Smirnov Two-Sample Test			
Relationship between Samples:	Two-Tailed P		Two-Tailed P			
Management - Employee Survey 1	0.0000		0.0000			
Management - Employee Survey 2	0.0000		0.0000			
Employee Surveys 1 and 2	0.0257		0.1870			

Table 4:

RELATIONSHIP BETWEEN LEVEL OF MANAGEMENT AND
IMPORTANCE OF PROVIDING EMPLOYEES WITH INFORMATION

Importance of Providing Employees with Information:	Level of Management				Total Response
	Top	Middle	Lower	No	
	No. (%)	No. (%)	No. (%)	No. (%)	
Extremely Important	6 (30.0)	13 (21.1)	1 (2.9)	-	20 (16.8)
Important	12 (60.0)	20 (32.8)	12 (34.3)	1	45 (37.8)
Not necessary but Desirable	2 (10.0)	22 (36.1)	17 (48.5)	2	43 (36.1)
Waste of Time	-	6 (9.8)	5 (14.3)	-	11 (9.3)
Total	<u>20</u>	<u>61</u>	<u>35</u>	<u>3</u>	<u>119</u>

Tests of Significance:

Chi-Squared Test for
Independent Samples

Relationship between Responses <0.01

Chi-Squared One-Sample
Test

Equality of Distribution <0.01

Table 5:

ANALYSIS OF RESPONSES TO THE QUESTIONS ESTABLISHING
WHY COMPANIES REPORT TO THEIR EMPLOYEES

	Management Survey	Employee Survey 1	Employee Survey 2
Respondents who Strongly Agreed or Agreed:	%	%	%
To Improve employee-employer relationships	87.4	91.0	90.1
To demonstrate an open approach to management	84.8	82.0	73.3
To increase employees under- standing of the company's operations and activities	84.8	95.0	90.2
To reduce the influence of trade unions or labour representatives	32.0	22.1	20.3
One-Sample Two-Tailed Test of Significance	All responses were significant at the <0.01 level		

Table 6:

THE RELATIONSHIP BETWEEN SAMPLES ESTABLISHING THE
REASONS WHY COMPANIES WOULD PROVIDE EMPLOYEES WITH
INFORMATION ON ITS OPERATIONS AND ACTIVITIES

	Mann-Whitney U-Test	Kolmogorov-Smirnov Two-Sample Test
	Two-Tailed P	Two-Tailed P
To improve employee-employer relationships:		
Management - Employee Survey 1	0.0133	0.0880
Management - Employee Survey 2	0.0164	0.0840
Employee Surveys 1 and 2	0.8332	1.0000
To demonstrate an open approach to management:		
Management - Employee Survey 1	0.5443	0.8430
Management - Employee Survey 2	0.4721	0.3720
Employee Surveys 1 and 2	0.2800	0.7820
To increase employees' understanding of the company's operations and activities:		
Management - Employee Survey 1	0.1016	0.6240
Management - Employee Survey 2	0.6484	0.9940
Employee Surveys 1 and 2	0.1930	0.9940
To reduce the influence of the trade union or other labour representatives:		
Management - Employee Survey 1	0.0003	0.0010
Management - Employee Survey 2	0.0004	0.0170
Employee Surveys 1 and 2	0.5731	0.9580

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