



Says

What have we heard them say?
What can we imagine them saying?

Recording

Summarizing

classifying

Financial
accounting

analyzing

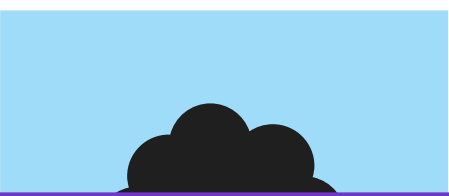
social
accounting

tax
accounting

Accounting

cost
accounting

management
accounting



Thinks

What are their wants, needs, hopes,
other thoughts might influence th



Measurement

Control

Functions of
Accountingm

Forecasting

Decision
Making

EBIT

PAT

Gross profit

PBT

Revenu



Does

What behavior have we observed?
What can we imagine them doing?



Feels

What are their fears, frustrations, and anxieties?
What other feelings might influence their behavior?