



UNIVERSITY OF  
ILLINOIS LIBRARY  
**AT** URBANA-CHAMPAIGN  
STACKS



Table 8

Percentage of Times That the Decision Leading to  
a Positive Return Was Made

	Year 1	Year 2	Year 3	Year 4	Average	Overall Rank
GW	.4904	.4444	.4789	.6207	.5086	1
F	.4556	.4751	.4176	.5211	.4674	3.5
BR	.4789	.4904	.3985	.5019	.4674	3.5
BJ	.4751	.4521	.4598	.5519	.4847	2

## Faculty Working Papers

ORGANIZATIONAL SENSE MAKING AND ALTERNATIVE  
ACCOUNTING SYSTEMS: A CASE ANALYSIS

Richard J. Boland, Jr., Assistant Professor,  
Department of Accountancy

8943

College of Commerce and Business Administration  
University of Illinois at Urbana-Champaign

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August 4, 1980

DRAFT

Do not quote. Comments welcomed.

ORGANIZATIONAL SENSE MAKING AND ALTERNATIVE  
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#695

Summary

See next page for abstract.

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<http://www.archive.org/details/organizationalse695bola>



## Abstract

This paper reports on a field experiment in which the sense making process was used as the first stage in an information system design. Sense making is the retrospective understanding of past actions, as bracketed to highlight certain patterns or categories. Accounting was used as the bracketing mechanism for the period 1982 to 1985. A number of alternative future directions that the organization could have followed - different kinds of organization it could have become - were used as a basis for creating the accounting reports. The management group then tried to understand what they had done during this period, why they had done it and how they felt about having done it.

This approach emphasizes the choice of a way of being inherent in a planning decision as opposed to the orthodox emphasis on the choice of goals and objectives. The impact of this exercise on the manager's cognitive and emotional experience and on the group's process of inquiry and commitment to use the method in other planning decisions is discussed, as well as the problems in using sense making as a design tool.



## INTRODUCTION

The orthodox approach to designing an information system or an organization is to first specify goals and objectives. Definition of purpose is the initial step when modern management plans for its future and designs its systems. In doing so it conforms to some important rationalized myths of western society. It is moving forward, it knows where it is going and it has identified the sequence of steps to get there.

For someone whose taste runs along more phenomenological lines, this primacy of purpose is a terribly stylized approach to such important questions. This is especially true when purposeful planning is combined with the assumption that the firm's environment is objective and independently determined, and that the firm should conform and adapt to its presented environment.

One alternative to the use of purposeful planning as an initial stage in system design is to use the sense making process that characterizes so much of organizational life. This may at first seem completely at odds with the nature of system design. If sense making implies that action has already taken place and needs to be understood or made-sense-of, how can it serve as a first step in system design where action has yet to be taken? This basic incongruity cannot be explained away, but it can be justified. System design can be based on the assumption that an environment is subjective, self determined and shaped by a system rather than objective, externally determined and conformed to. This would emphasize the choice of a way of being as the basis for system design, and sense making could be used to experience and evaluate different ways of being available to an organization.

Sense making uses as its raw material the past actions of an organization, bracketed in an essentially arbitrary manner to highlight certain patterns and categories. It is retrospective with regard to these bracketings, and is characterized by an ambivalence that supports a mood of discovery and an openness to new understandings of what one has done. This paper reports on a field experiment that attempted to use the sense making process as the first stage in the design of an information system.

Accounting was used as the primary bracketing mechanism. The period accounted for was 1982 through 1985. A number of alternative future directions that the organization could have followed--different kinds of organization it could have become--were used as a basis for creating the accounting reports. The management group was then asked to try and make sense of these accounting reports, and to try and understand what they had done, why they had done it and how they felt about having done it. In this way, the usual sequence of analysis in system design was reversed. Instead of defining goals to identify necessary decisions and required information, they made sense of information about a completed future, defined the decisions they must have made and the goals they must have had. The importance of the exercise rests on the new understanding that accompanies it, how the management feels about what they have done, and how these understandings and feelings affect the kind of organization they want to be.

#### The Site

The site for this exercise was a film lending library. It is a not-for-profit organization dedicated to enhancing the use of film in education. The library is entirely self financed, using the proceeds from film rentals to pay all its capital and operating expenses, as well as acquire additional films. It is the largest film lending library in the world, with over 35,000 prints in its collection valued at approximately \$15,000,000. Each year it processes over 150,000

rental transactions with film users at all educational levels throughout the North American continent.

The management group consists of a director, an operations manager, a marketing and public relations manager and a film preview and acquisitions manager. The director has been with the library for two years, and is a young, dynamic and aggressive leader. The marketing manager has only been with the library for 1 year, but has considerable experience in the film marketing field. The operations manager has the longest tenure, over twenty years, and has developed what is recognized as the most efficient order processing system in the industry, which now includes a sophisticated, on line computer system. The film preview and acquisitions manager is responsible for selecting new titles for the collection (approximately 1,000 per year) and removing old titles (800 per year). He has considerable experience in this area, and is often called upon as a judge in film competitions.

#### The Accounting Reports

The strategy in creating the accounting reports for the period 1982 to 1985 was to identify the major plausible, potential directions the library could follow in its development, and to allow these directions to become fully elaborated into separate departments. These departments were then the basis for the reports. The four managers plus the head of the film cataloging department were interviewed separately. The objective was to identify activities that had been tried or contemplated by the library that represented novel relationships between departments or with its environment. The ideas that came from these interviews were supplemented by discussions with a recognized expert in educational media whose particular interest is in futurist studies.\* A copy of the 1980 budget was used as a

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\*Cameron Macauley, System wide media coordinator, University of California, Berkeley.

reference for the reasonableness of the financial results, and consultation with a research assistant employed by the library provided a reasonableness check on the non-financial data.

The logic of the statements is to split the existing internal processes into two major departments; a film preview, acquisition, booking and marketing group and a film shipping, receiving, inspection and repair group. The latter department was then portrayed as accepting contracts for handling the shipping and receiving activities of other, outside film rental agencies. Five other departments were created that portrayed the library as reaching out into its environment with new activities, or establishing new relations with its existing environment. These included the sales rather than rental of films, research on user needs, film production assistance, a film information or filmography service and an archive. (See Exhibit I). While it is appropriate to refer to these as new activities for the library, there is precedent for each of them and the library has taken some action in the past which could be seen, in retrospect, to be leading to their future development.

#### The Meeting

The director and three managers met as a group and spent four hours analyzing the accounting statements. The researcher spent about fifteen minutes at the beginning of the session to introduce the exercise. It was emphasized that this was not a controlled experiment and there was no secret in what it was after. Their experience of trying to understand these statements was the experiment. They were asked to seriously consider the date July 21, 1985. That was the date of the meeting, and they were looking back over the last three years. The relevant issue was not the technology of image transfer that they handled (film versus video), but the form and mission of the organization. They were asked to initially suspend judgement of the merit of each department and

instead to try to understand what they had done and explain it. Later they would be asked how they felt about the various departments.

The meeting itself was structured by the nominal group technique with a research assistant as the leader of the proceedings and recorder of their ideas. For each department the four managers wrote on 3 x 5 cards their ideas about 1) the problems and major decisions they faced in managing this department, 2) the opportunities and prospects this department presented to the library, and 3) additional information they would like to have about it. The group leader then went around the table writing one idea from each manager under the appropriate heading on the board. After all ideas were recorded, the leader picked one manager to guide a group discussion on the ideas they had generated. After going through the seven departments plus an administrative expense category, the managers recorded their feelings about having created each of the departments, and allocated them discretionary funds from the 1986 budget. Finally, each manager was asked to write a short paragraph stating what the library had become and why. This was followed by a period of open discussion.

One week later separate debriefing interviews were held with the four participants. They were asked to identify any differences between this experience and other planning activities they engaged in, any new ideas they felt were generated and their overall reaction to the experience.

## Results

### 1. The Cognitive Experience

The participants reported experiencing a unique perspective on their planning problems through this sense making exercise. Their comments in the post interview emphasized that their normal planning started with where they were and pushed forward in a number of different directions. This perspective on planning is characterized by brief discussions on specific issues, a sense of moving forward in cautious, controlled steps and a sense of unfolding and

development. The sense making experience was characterized as a "look from the future" that put the forward movement in a different perspective.

One participant characterized this difference as the gaining of a "systems" perspective. "This should make us more careful to look at the relation of any new thrust to the whole." He compared the perspective gained to the landscaping of a home. Over the years one periodically makes plantings, prunes some items and rearranges others. As a land scaped yard it looks good. But this experience was like going up in a balloon and looking at how the yard looks in the whole neighborhood. This image suggests the "system" being viewed is not just the whole library, but the library in its institutional context. Another participant characterized the perspective gained as useful and innovative. As he put it, he usually approaches planning by "extrapolating" out into the future, while here he found himself "interpolating" into the past. The interpolating perspective was also characterized as a "looking in" versus the "looking out" of extrapolation.

There also appeared to be a kind of carry over effect of sense making for other time periods. The exercise was focused on the period 1982 to 1985, and, of necessity, the individuals started with the assumption that they didn't know what had happened and had to try and understand it. After the exercise, the group discussion carried the same assumption to the period 1960 to 1978 and revealed some surprising differences in interpretation of what the library had done. These differences will be discussed below in the section on ideas.

## 2. The Emotional Experience

This appears to be a very important aspect of the sense making exercise reported here. After the exercise, two participants suggested that some technique to emphasize the role of feelings and emotions in the exercise should have been employed. It seems that the unique cognitive perspective supported by the exercise misses an important element in the total process of inquiry. How to heighten the emotional intensity of the exercise is an unresolved issue, but



it is clear that some individuals experience strong emotional reactions without any particular support from the experimenter.

One participant reported a strong emotional reaction to the experience. He entered the experiment essentially in favor of the activities in the film use, film producer, filmography and film archive departments. In the past he had instigated or approved actions that could be seen as leading to those departments. While one can never be sure, he feels that if the group had continued with its normal forward looking planning he would have supported the increased funding of these activities. "I would have been for it looking forward, but looking back, I had a strong emotional reaction. I didn't like what had happened." From the sense making perspective these activities were seen as dissipating and draining to the library rather than extensions and enhancements.

### 3. The Ideas and Process of Inquiry

The most immediate impact on inquiry, from the experimenter's perspective, was the admission of having made mistakes that recurred throughout the experiment. "We made a real management error in 1982." "Beginning in 1983 we should have . . ." "This was another management mistake." "This would have been important if we had done it differently." Freedom to fail and admit having made mistakes is an important element in group learning and change, and the reconstruction of an imaginary future seemed to facilitate this ability. It also allowed for open and sometimes intense disagreement over issues that might normally have been suppressed. At one point one participant jokingly challenged another to "step outside and settle the issue."

The admission of error led to a search for explanations that revealed two important distinctions, the difference between scholarship and commercialism and the difference between not-for-profit and philanthropy. This led to a discussion of where on the continuum between the distinctions the library should locate itself.

This in turn led to an attempt to understand how the library had acted with respect to these distinctions in the period 1960-1978, and revealed strikingly different interpretations between several members. This led to a sense making process about what the library had done in that time period as well as why the interpretations were so different. This exploration of fundamental assumptions about what the library had been and should be appears to be a carryover effect, where the sense making process from the exercise itself is transferred to other time periods and enactments.

The sense making process on the underlying assumptions of the library's past and future actions led to an exploration of larger institutional relations and to ask the question, "how was a balance between scholarship versus commerce and philanthropy versus not-for-profit maintained in the educational film industry as a whole?". "If we hadn't done it, who would have?"

The group then explored what other institutions and groups could help strike the balance, and how the library could help them in their effort. One immediate outcome was the decision to donate their own "archive" films to another group interested in a national archive function.

Analyzing the accounting statements for a multidepartment, more fully elaborated library also revealed an important latent problem. While the library is totally self sufficient and self managed it is a part of a larger institutional arrangement ultimately responsible to a state wide university system. The idea emerged that the library had become ripe for takeover by other groups. "Are we a plum to be picked?" "Will other groups like shipping and receiving, purchasing, and the main library try to claim our functions as theirs?" "We must have been awfully clever to have done this--to step on as many toes as we must have."

The final impact on inquiry came from the budget allocation process at the end of the experiment. There was a 2-2 split of radically different budget allocation strategies. Furthermore, the alignment was not at all what they had expected. "I was shocked." "I was so damned surprised at the split." Trying to understand this split was another instance of sense making carryover, and the post interviews revealed that the participants had been trying to figure it out. Each had developed an explanation, most of which concluded the apparent alignment was really the result of individuals making surprising similar decisions for entirely different individual reasons, along with an analysis of what these reasons must have been.

#### 4. Commitment

If the merit of a structured experience can be judged by the participants willingness to incorporate it into their ongoing management process, this sense making exercise should be deemed successful. The participants were unanimous in feeling the sense making approach should be used in their other planning activities, and some current contract negotiations were identified as specific instances for its application. In addition to the impacts mentioned above, the sense making approach appears useful in "unfreezing" the pattern of ideas and directions that a management group can become overly committed to. "I expect it would be harder to change if we just progressed and developed in our normal planning mode." There was also the intriguing idea that the information system they are designing should be collecting data to help them construct more detailed and realistic exercises for future use.

#### Problems

The kind of exercise described here is not without its problems. First, there is the difficulty of constructing the accounting reports to be used. The approach here was to elaborate existing trends and activities and to reach out into the environment. Obviously, the number of relevant possible futures

is very large and any one technique of generating possibilities will include bias and blind spots. The use of multiple scenarios and diverse procedures for generating them would be appropriate, but would not overcome the bias and limitation inherent in even a set of alternatives.

A second problem is the use of numbers. Numbers are highly value loaded and the participants were sensitive to the possibility that their reactions were not so much to the form and mission the library had taken as to the positive or negative connotation of the numbers. In preparing the reports, care was taken to make them ambiguous. There is no overall revenue-expense summary, contribution to overhead is ill defined, each department reports a different classification of expenses and revenue, methods of expense allocation are incomplete and inconsistently applied, and transfer prices between departments are wholly arbitrary. Yet, the participants were searching the numbers themselves for meaning--computing ratios, calculating net activity where no total of expenses and revenues were given, and computing averages and trends. Using numbers to paint a picture of structure rather detail and to minimize the imposition of values is a difficult, perhaps hopeless task.

The third problem is related to the different cognitive perspective that accompanied the sense making exercise. The "looking from the balloon," "looking in" and "interpolating" perspective of sense making may be associated with the solidifying, concentrating and focusing of effort and values. Activities that a forward looking planning process sees as good because it extrapolates, elaborates and expands may be seen as bad by a sense making process that interprets those same activities as dissipative, draining and superfluous. These were the themes that characterized the change in attitudes toward certain departments during the experiment. Another theme was the need for people with new and different talents, skills and values in these new departments, and a desire to avoid this change in skills and values. If this is so, it would suggest that a

sense making process is too inhibiting of exploration and experimentation to be used alone in a planning process. Perhaps it could be used in conjunction with purposeful, goal directed planning techniques as the basis for a dialectic of planning processes. Used in combination, sense making could provide an introvert orientation to counter the extrovert of traditional planning.

### Conclusion

To the extent that one can generalize from a specific instance, it appears that the sense making process can be used as a mode of inquiry in planning or design situations. It can lend a unique perspective to planning problems. In this experiment, the unique perspective is best described as a view-of-the-whole-in-context. For at least one participant this view-of-the-whole-in-context was accompanied by a strong emotional reaction. It was also associated with a narrowing and focusing of values that may have an inhibiting impact on experimentation and innovation.

In this exercise there were several instances of carry over where the sense making process for the period 1982-1985 was applied to other time periods and enactments. It may be that the experiment is associated with an attitude of not understanding what one has done that makes it easier to admit to an inadequate understanding of the past. Where this management group had gone for several years assuming an adequate understanding of its past, the experiment served as a sense making catalyst.

Finally, as a first stage in an information system design process, this exercise has had the practical result of isolating the two bi-polar distinctions of commercialism versus scholarship and philanthropy versus not-for-profit. The accounting and information system should allow for the process of categorizing and reconstructing their experience relative to these two distinctions. While these are not goals in the traditional design sense, they are the boundaries

of a space within which the library must navigate. Accounting techniques from profit making enterprise can be used to provide the surface or texture to that space, but the question of goals, in the traditional design sense, still remains open.

EXHIBIT I

Film Lending Library

Selected Financial  
Results

Fiscal Year Ended

June 30, 1985

Film-Video Rental Department

The film and videotape previewing, acquisition, booking and billing activities constitute the film rental department. Distribution of films is handled by the film distribution department.

	<u>82-83</u>	<u>83-84</u>	<u>84-85</u>
Revenues	\$1,580,000	\$1,620,000	\$1,695,000
Expenses			
· Film Distribution	464,000	486,000	508,500
· Marketing (Salaries & printing)	83,000	89,500	88,400
· Booking & Data Processing (Salaries & Exp.)	235,000	242,000	245,600
· Previewing, Cataloging (Salaries)	108,000	116,500	124,700
· Retirement & Health Ins.	45,000	48,000	52,000
· Building & Equipment Amortization	15,000	16,000	16,500
· Catalog Printing	35,000	96,000	39,000
· Telephone	15,000	18,000	19,700
	<u>\$1,000,000</u>	<u>\$1,112,000</u>	<u>\$1,094,400</u>
Film & Videotape Purchases*	<u>440,000</u>	<u>465,000</u>	<u>516,300</u>
	<u>\$1,440,000</u>	<u>\$1,577,000</u>	<u>\$1,610,700</u>
Contribution to Overhead	<u>\$ 140,000</u>	<u>\$ 43,000</u>	<u>\$ 84,300</u>
	<u>82-83</u>	<u>83-84</u>	<u>84-85</u>
Film Request Denials	22,500	25,400	27,900

\*Includes purchase of films and video for resale by sales department.



Film & Video Distribution Department

The department handles physical distribution, storage and maintenance of films. It was established as a separate accounting entity with the growth of contracts for distribution of films and videotapes for third parties. Charges for distribution services are billed to the film rental department as well as third party film renters.

	<u>82-83</u>	<u>83-84</u>	<u>84-85</u>
Volume of Shipments	<u>210,000</u>	<u>245,000</u>	<u>284,000</u>
· Film Rental Department	158,000	162,000	169,500
· Third Parties	52,000	83,000	115,500
Revenues			
· Film Rental Department (Ave. = \$3.00)	\$464,000	\$486,000	\$508,500
· Third Parties (Ave. = \$4.00)	<u>208,000</u>	<u>332,000</u>	<u>462,000</u>
	\$672,000	\$818,000	\$970,500
Expenses			
· Salaries, Retirement & Health Insurance	412,000	473,500	550,000
· Bldg. & Equipment Amorti- zation	13,500	14,200	14,850
· Postage (Film Rental Dept. Postage only - Third Parties reimburse)	<u>83,600</u>	<u>89,200</u>	<u>94,800</u>
	<u>\$509,100</u>	<u>\$576,900</u>	<u>\$659,650</u>
Net Contribution	<u>\$162,900</u>	<u>\$241,100</u>	<u>\$310,850</u>

Sales and Duplication Department

Sales and distribution of films and videotapes are handled by this department. There is a videotape duplication facility in house, but film prints are obtained from outside sources. The department holds exclusive rights to approximately 60% of its sale offerings and acts as sales agent for the remaining 40%. Markets include (in order of importance): Business and Industry, Schools, Libraries and Not for Profit.

	<u>82-83</u>	<u>83-84</u>	<u>84-85</u>
No. of Titles Offered - Film	22	25	26
- Video	35	51	84
Film			
Sales Volume - Number	100	160	200
- Dollars	\$50,000	\$80,000	\$110,000
- Contribution to Overhead	\$21,000	\$32,000	\$ 36,000
Video			
- Number	300	420	830
- Dollars	\$12,000	\$16,080	\$33,400
- Contribution to Overhead	\$ 6,020	\$ 8,200	\$ 17,300
Total Contribution	<u>\$27,020</u>	<u>\$40,200</u>	<u>\$ 53,300</u>
Use of Duplicator as % of total available hours	15%	21%	41%

Film Need and Use Research Department

This department provides a communication channel to the film user community. It conducts research on the impacts of film in education and the educational needs of client groups. It also conducts programs and disseminates information to increase and improve the use of film in education. Results of their research are made available to both user and producer groups through various publications.

	<u>82-83</u>	<u>83-84</u>	<u>84-85</u>
No. of Employees - Full time	2	2	2
Part time	3	4	6
Conferences on Film Need & Film Use			
Number	3	4	4
Total Attendance	378	582	643
Revenues	\$7,300	\$9,800	\$12,600
Expenses	\$19,800	\$26,030	\$31,420
Grants & Research Projects			
Active Projects	2	2	3
Research Grants	\$25,000	\$25,000	\$52,000
Publications:			
Research Journals	0	1	1
General Journals	2	4	3
User Outreach Training Programs			
No. of Participating Schools (Schools pay all travel expenses - usually classified as in-service- training programs, sometimes as part of film budget).	12	26	38
No. of Teachers Attending	485	1,435	2,020

Film Producer Support Department

The film producer support department provides a communication channel between film users and film producers. It communicates user needs to the film production community and makes the results of research on the educational impacts of film available to producers. It also provides assistance in the production of films, bringing grant and funding sources together with potential producers, and offering scripting, pedagogical and related services on a consulting basis. The department has physical facilities for film production available for rental, and acts as a distributor for most of the films projects they are involved with.

	<u>82-83</u>	<u>83-84</u>	<u>84-85</u>
Fees for Scripting and Pedagogical Consulting	\$14,500	\$15,350	\$17,075
Facility Rentals	\$12,050	\$14,320	\$18,210
Assistance in obtaining grants for film producers			
• Number	2	4	5
• Dollar Value	\$175,000	\$302,000	\$428,000
Annual Film Producers Conference & Workshop			
• Attendance	43	48	55
• Revenues	\$ 3,600	\$ 9,600	\$ 11,000
• Expenses	\$18,300	\$19,450	\$ 21,300

Filmography Department

Various educational, industrial, not-for-profit and governmental organizations contract for initial development and annual updates of special topic and special interest filmographies. The department also develops, prints and distributes filmographies on topics of special interest to schools.

	<u>82-83</u>	<u>83-84</u>	<u>84-85</u>
Number of Employees			
. Full time	2	2	3
. Part time	6	8	7
Number of Filmographies			
. Completed	32	43	56
. In Progress at YE	15	22	24
Fees Collected			
From Contract Development	\$17,400	\$21,600	\$23,040
From School Reference			
Material Sales	<u>10,080</u>	<u>11,300</u>	<u>10,015</u>
	<u>\$27,480</u>	<u>\$32,900</u>	<u>\$33,055</u>
Publications:			
Articles in Journals	3	4	3
Books	1	0	2

Film Archives Department

Dedicated to the preservation of rare and exceptional examples of film and visual arts. The archive strives to be a general holding but does hold particularly strong collections in select areas of interest, such as dance, music, the performing arts and primary education. Access to these films is limited, but not overly so.

	<u>82-83</u>	<u>83-84</u>	<u>84-85</u>
No. of holdings	800	920	1,065
Market Value of Holdings	\$475,000	\$538,000	\$695,000
Addition to Holdings Evaluation Committee	\$ 31,450	\$ 42,000	\$ 77,000
Report Averages (Qualitative scale of 1 to 7.)			
• Physical Condition	4.8	5.0	4.9
• Historical Significance	5.5	5.5	5.7
• Rarity	4.3	4.7	5.2

Administrative Expenses\*

	<u>82-83</u>	<u>83-84</u>	<u>84-85</u>
Salaries	\$ 95,000	\$ 109,000	\$ 126,000
Travel	22,500	26,600	30,100
Supplies	95,000	104,000	112,600
Misc.	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>
	\$ <u>262,500</u>	\$ <u>289,600</u>	\$ <u>318,700</u>

\*Includes salaries, supplies and miscellaneous expenses not specifically identified with any other departments.

University Film Center  
 Financial Recapitulation  
Year Ended 1984-85

Contribution to Overhead:

	<u>82-83</u>	<u>83-84</u>	<u>84-85</u>
Film Rental *	\$140,000	\$ 43,000	\$ 84,300
Film Distribution	162,900	241,000	310,850
Sales and Duplication *, +	27,020	40,200	53,300
Need and Use Research +	(12,500)	(16,230)	(18,820)
Producer Support +	16,850	19,820	24,915
Filmography +	27,480	32,900	33,055
Archives +	(31,450)	(42,000)	(77,000)
Administrative	<u>(262,500)</u>	<u>(289,600)</u>	<u>(318,700)</u>
Net Contribution	<u>\$ 67,800</u>	<u>\$ 29,090</u>	<u>\$ 91,900</u>

\*These figures for contribution do not include an allowance for the amortization of the cost or value of film or video holdings.

+Unless otherwise noted, salaries and overhead expenses directly related to these activities are not segregated from rental distribution and administrative categories.



University Film Center  
 Financial Results Worksheet  
 June 30, 1985

Feelings about having created the various departments.

<u>Departments</u>	<u>Highly Positive</u>					<u>Highly Negative</u>	
Film Video Rental	1	2	3	4	5	6	7
Film & Video Distribution	1	2	3	4	5	6	7
Sales & Duplication	1	2	3	4	5	6	7
Film Need & Use	1	2	3	4	5	6	7
Film Producer Support	1	2	3	4	5	6	7
Filmography	1	2	3	4	5	6	7
Film Archives	1	2	3	4	5	6	7

Financial Allocation - Percentage of \$91,900 Excess Net Contribution allocated to each department for fiscal year 1985-86.

Departments

Film Video Rental	_____
Film & Video Distribution	_____
Sales & Duplication	_____
Film Need & Use	_____
Film Producer Support	_____
Filmography	_____
Film Archives	_____

100 percent





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