On attitudes to change in a payroll accounting unit—A study of everyday practices

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Abstract for Master's thesis

Subject: Automation, attitudes, practices, changes, payroll accounting	
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Today, organisations face great challenges due to, for example, globalisation and rapid technological development (Norris, 2001). Since the twentieth century, the development of automation, manufacturing technology and digital communication have begun a sustained period of rapid socio-economic transformation. Artificial intelligence (AI) and robotics influence every industry. Technological advancement is a part of online interactions, communication and working life. (Gulliford & Parker Dixon, 2019.)

In this thesis, I discuss and analyse how a public organisation's payroll accountants experience the changes in their work and how their daily work practices are organised. The purpose of this study is to increase awareness about payroll accountants' attitudes to change at Kansaneläkelaitos (Kela) by studying work practices described by the employees of the payroll accounting.

In this study, a sampling of payroll accountants was interviewed. The payroll accountants work in the HR sector in a payroll accounting unit at the Social Insurance Institution of Finland (Kela). The payroll accountants work under the department of shared services.

In Finland the attitude towards technological development is positive. According to the surveys of European Commission (2017), respondents in Finland (71 %) are most likely to say they have a positive view of robots and artificial intelligence.

I describe an imaginary workday of payroll accountants through a narrative. I have used Gherardi's practice theory in building the framework to analyse the results.

Keywords: Practice theory, public organisation, change, attitude

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Contents

1. Introduction

> *"When we are sure that we are on the right road there is no need to plan our journey too far ahead. No need to burden ourselves with doubts and fears as to the obstacles that may bar our progress. We cannot take more than one step at a time."*
>
> — Orison Swett Marden

Today, organisations face great challenges due to globalisation and rapid technological development (Norris, 2001). Since the twentieth century, the development of automation, manufacturing technology and digital communication have begun a sustained period of rapid socio-economic transformation. Artificial intelligence (AI) and robotics influence every industry. Technological advancement is a part of online interactions, communication and working life. (Gulliford & Parker Dixon, 2019.) Experts believe that AI, automation and robotics will increase productivity and efficiency, enabling products and services to be produced and provided more quickly than before (Rouhiainen, 2018, 130).

In this thesis, I discuss and analyse how a public organisation's payroll accountants experience the changes in their work and how their daily work practices are organised. The purpose of this study is to increase awareness about payroll accountants' attitudes to change at the Finnish Social Insurance Institution (Kela) by studying work practices described by the employees in payroll accounting.

Technological advancements such as automation are tools to increase productivity. In Finland, a programme to increase productivity in the public sector was established by the Finnish government. The programme focused on decreasing the number of public sector staff partly by utilising automation whenever possible. The programme was introduced into the state's administration in 2003 (Herranen, 2015). It can be assumed that an effective implementation of automation and increased use of technologies requires changes in work practices. Employees' attitudes impact how willing they are to adopt new procedures and change their work practices.

In this study, changes are discussed as transformation, development, advancement and innovation. Technology is discussed as digitality, AI, automation and robotics.

1.1. The societal challenges

Technological development causes changes that affect many organisations and employees as well as customers. Various attitudes affect employees' capabilities or willingness to adopt changes. According to Sverdlik and Oreg (2015), change has a substantial impact on individuals' well-being and function, and on their ties to their environment.

I consider that changes have a relevant role in organisational life and that employees' orientation to changes and work attitudes influence how work practices are organised. In general, the premises for technological changes in Finland are preferable compared with other industrialised countries.

The European Commission has published a European survey on citizens' opinions on the influence of digitalisation and automation on daily life (European Commission, 2017). According to the survey, European citizens experience digitalisation and automation mainly as an opportunity, but call for investment for better and faster internet services as well as effective public policy regarding company changes. The survey showed that the more people are informed of or use technologies, the more positive attitude and trust they have in them. (European Commission, 2017.)

The survey (European Commission, 2017) highlights the prominence of information and valid interaction and availability of technologies. Support for the usage of technology will enhance positive attitudes and trust towards technology. This will enhance the possibilities for successful digital transformation. Herranen (2015) describes Finnish New Public management and its role in the state administration reforms. He highlights that research about state administrative reforms in the 21st century has not been often carried out. Also, the role of public management in these reforms is ambiguous.

In Finland the attitude towards technological development is positive. According to the surveys of the European Commission (2017), respondents in Finland (71 %) are most likely to say they have a positive view of robots and artificial intelligence. Four European countries which had a higher rate of acceptance than Finland were Denmark (82 %), the Netherlands (81 %), Sweden (80 %) and Estonia (73 %).

Thus, Finns have quite a positive view of robots and AI. This can help organisations to process changes towards automation because those with positive attitudes towards automation adopt change more successfully. Studying people's attitudes and work practices provides valuable information as to how to support changes.

1.2 Definition of research interest

Attitudes are summary evaluations of an object that has affective, cognitive and behavioural components (Eagly & Chaiken, 1993; Zanna & Rempel, 1988). Attitude can be based on the value we place on an individual's freedom of choice. Attitude can be concrete or abstract (Haddoc & Maio, 2009, 2). I consider attitudes to have an impact on how employees build their work practices and construct their daily work. According to Eagly and Chaiken (1993), attitudes determine how individuals process information.

In this study, a sampling of payroll accountants was interviewed. They work in the HR sector in a payroll accounting unit at the Social Insurance Institution of Finland (Kela[1]). The payroll accountants work under the department of shared services. The payroll accountants do not work in any special department of payroll accounting, but in order to be able to fluently describe and explain their station in this study, I will use the term payroll

[1] Laki Kansaneläkelaitoksesta (731/2001); Kela is The Social Insurance Institution of Finland which manages the basic security of all residents in Finland in the various phases of their lives (Kelan toimintakertomus, 2018).

accounting unit which is considered to involve the persons who do the payroll accounting.

As part of the ongoing general digital transformation, the HR sector is experiencing parallel shifts towards complete digitalisation by exploiting AI that can help respond to the complexities of recruiting and managing the modern workforce (Gulliford & Parker Dixon, 2019). This digital transformation concerns Kela's HR functions as well.

Although AI and automation are already implemented into HR in organisations globally, in a world where technological advancement affects our daily lives and business, the HR function is facing challenges. HR professionals need to solve how to ensure that they are digitally transforming at the correct pace for their business without losing the all-important human touch. Integrating AI and automation technologies into HR processes transforms various HR operations, from recruitment and interweaving to on-boarding employees and maintaining performance. (Gikopoulos, 2019.)

In light of the above, in the future automation will have an important role in the payroll accounting unit at Kela. Changes due to automation will include changes in daily work routines and how work practices are organised. This development will demand both time and knowledge from the employees in order to maintain the changes and develop new practices.

No previous research concerning how staff experiences technological changes has been carried out among the employees of the payroll accounting unit at Kela.

This study is an empirical qualitative case study, in which the perspectives are obtained by interviewing seven payroll accountants at Kela. I have studied the informants' experiences of the changes they face in their daily work due to technological transformation. In these interviews, payroll accountants described their work practices, and the interview data also revealed their attitudes. The informants' descriptions of their daily work show how the previous changes have been implemented in practice. The attitudes influence employees' priorities regarding their daily work practices. In addition, these priorities can affect how daily work is organised.

Various changes have impacted the use of technological systems in the payroll accounting unit. Thus, it was not possible to isolate the impact of technological transformation from other simultaneous changes in this thesis. Therefore, this thesis discusses changes in the payroll accounting unit in general but with an emphasis on technological transformation.

Information about interviewees' work attitudes and work practices can provide valuable knowledge of the issues and factors that can either support successful change or cause failure.

Transformation is a process. Past experiences of previous changes influence how people build their attitude towards a current change. These previous experiences impact how employees organise their daily work. This is why I consider it important to study employee attitudes and opinions and find out what they consider important in ongoing changes. I consider that this research provides valuable information of the factors that support or prevent change in work practices.

1.3 The aim of the study and research questions

The aim of this study is to explore attitudes to change among employees in the payroll accounting unit at Kela by studying descriptions of work practices in qualitative interviews with seven payroll accountants. As change is an ever-present phenomenon, it is important to increase awareness about attitudes to change.

I have chosen to use three blocks of theory for my theoretical frame of reference: i) change, ii) attitudes and iii) practice theory. In addition, I have collected my data with semi-structured interviews, used the narrative method to present a description of a day at work and analysed the data by using thematic analysis.

The depiction of a day at work allows the reader to gain a better understanding of both the payroll accounting unit at Kela and the way the employees organise their work through a description of their work practices. For describing results concerning work attitudes and attitudes to change, I use thematic analysis.

To respond to the purpose of the study, I present the research questions:

1. How do the informants describe their daily work?

2. Which factors prohibit the informants from committing to change?

3. Which issues support successful change among the informants?

4. What supports a positive attitude to change in this unit?

1.4 Structure of the thesis

This thesis is divided into six chapters,

Chapter 1 is the overview and introduces the topic of the research, defines a research gap that motivates the research question and illustrates the structure of the thesis.

Chapters 2 and 3 comprise the literature review and provide a holistic perspective for further analysis of the research results. The relevant literature and research cover leading change, automation, digitalisation and AI as well as attitudes.

Chapter 4 is a presentation of the key features of the case organisation and its payroll accounting unit. Information about the applied research methodology is presented. The chapter illustrates the reasons why the qualitative case study approach was selected as the research method and presents the data collection processes and qualitative data analysis strategies. The chapter also includes a detailed presentation of the research findings.

Chapter 5 summarises the findings and reflects on them in relation to the literature. The chapter answers the research questions and discusses the reliability and limitations of the study and additionally draws implications for further research.

2 Literature review

The literature review discusses changes in the context of organisation theory and organising change. To understand the meaning of changes in the organisation, I will concentrate on the perspective of attitudes to change in my interviewees' descriptions of their work practices. Therefore, the literature review covers theory about change and the theory of work practices and attitudes. These areas are covered in order to provide a framework in which the attitudes and practices are studied and analysed in chapter five.

First, the literature review covers the theory of organisation and organising transformation. After that, attitudes and practices are discussed. The order follows the same path which I followed during my research.

2.1 Typical characteristics of the organisation and the trade

Traditionally, public sector organisations have been seen as bureaucratic, hierarchic and inflexible. In Finland, there is a static administrative culture. Although public organisations have developed during past years, they still have typical characteristics compared to the private sector. In the public sector, management must consider legal obligations and good administrative principles with every action. Managers in the public sector have liability for the actions undertaken and they work under political guidance. Public management, especially in the Finnish context, must be open and transparent. (Sydänmaalakka, 2015, 10, 14, 35.)

However, DiMaggio and Powell (1983) argue that private and public organisations are becoming homogeneous, and bureaucracy remains as the common organisational form. Bureaucratisation and other forms of organisational change occur as a result of processes that transform organisations in identical ways without necessarily making them more efficient.

Schraeder, Tears and Jordan (2005) have presented the following characteristics concerning public sector organisations: decision-making within departments is often autocratic and legislative/policy is democratic; general policies and communication are described as very structured and rules-oriented; personnel management is a hybrid of elected officials and appointed officials and employees are hired through traditional methods.

Attitudes and practices are influenced by the organisational characteristics. Public organisations have characteristics that influence their organisational culture. An organisational culture is described as a set of norms, beliefs, principles and ways of behaving that together give each organisation a distinctive character (Willcoxson & Millett, 2000). Denison (1990) and Mclean and Marshal (1993) explain that definitions of corporate culture are based on cognitive components like assumptions, beliefs and values. According to Armstrong (2009) and Eldrige and Crombie (1974), corporate culture can be viewed as the unique pattern of shared values, attitudes, rituals, norms, expectations, socialisation and assumptions of employees.

Organisational culture in public organisations is holistic, soft and difficult to change, it has a historical basis and it is socially constructed (Hofstede, Neuijen, Ohayv & Sanders, 1990). Gordon (1991) observes that a change in the environment might necessitate a change in the culture, which includes new learning and might involve a need for new employees.

In my thesis, organisation climate is a more suitable subject when speaking of work practices and attitudes. Organisation climate is defined as the recurring patterns of behaviour, attitudes and feelings that characterise life in the organisation. Climate is distinct from culture. It is more observable at the surface level within the organisation and more responsive to change with an improvement effort than culture, whereas culture refers to the deeper and more enduring norms, values and beliefs within the organisation. (Tidd & Bessant, 2009, 137.)

The concept of organisation or corporate culture/climate is broad. Concerning public organisations, changes, attitudes and practices, the organisation or corporate culture/climate cannot be ignored. These named concepts interact with the organisation climate and culture. According to Nongo and Ikyanyon (2012), corporate culture influences the way in which people behave in the organisation. I consider that work practices are influenced by an employee’s behaviour and attitudes.

According to Nongo and Ikyanyon (2012), corporate culture is a crucial factor in enhancing the attainment of organisational goals and objectives: involvement and adaptability are factors that significantly correlate with commitment.

The culture aspects of an organisation include how people in the organisation think, feel, what they value, how they relate to ideas, their opinions, and how they position themselves in the environment. Executives influence culture—they emphasise what is important and what is not. This influences the frame of reference for how the organisation’s world should be understood. Culture defines how organisations function: from strategic change to daily management, and how managers and employees relate and cooperate with customers and how the knowledge is created, shared, maintained and used (Alvesson, 2001, 7, 9). Organisational culture is a key area in organisation studies. When people work with technology, budget questions, information systems or with customers and marketing, a similar understanding of the structures has a prominent role in making the work function smoothly. (Alvesson, 2001, 28.)

People in organisations use cultural and symbolical ways to define their reality. Self-evident cultural assumptions are attached to people’s limited and independent thoughts and how they position themselves to organisational reality. (Alvesson, 2001,198.) It is important to study employees’ experiences of change, so that it becomes possible to find and construct mutual understanding and goals.

The effectiveness of an organisation is influenced by corporate culture, which impacts the way the managerial functions of planning, organising, staffing, leading and controlling are carried out (Nongo & Ikyanyon, 2012). Organisational commitment is seen as the psychological strength of an employee’s attachment and involvement with the organisation (Mowday, Porter & Steel, 1979). A committed employee is determined to stay with the organisation despite whether the organisation is in a favourable or unfavourable state (Allen & Meyer, 1990). Corporate culture is prevalent and powerful as it either encourages or hampers change in the organisation (Nongo & Ikyanyon, 2012).

Changes in work life demand new ways of thinking and acting from both organisations and people. These can be described as involving concepts like commitment, creativity, quality, information, value and teamwork. Challenges regarding organisational development can be difficult. Modelling the information needed for organisational development helps to define its essential aspects. It means that tacit knowledge is made into explicit knowledge. Combining the directing function of management and the energy, ideas and solutions from employees helps to achieve the best results in organisational development. (Toivonen & Asikainen, 2004, 9, 50).

In order to discover the information possessed by people, it is important to create a connection between the persons who are interacting. After that, it is essential to become familiar with that person's way of working when gathering information. Interaction can be disturbed if communication is too straightforward and issue-based. (Toivonen & Asikainen, 2004, 11.)

2.2 Change towards automation

Attitudes are recognised and mapped in the context of work practices that have been developed due to technological transformation. In the context of this thesis and Kela, technological transformation occurs mainly due to the implementation of software system improvements or automation. Understanding the root cause of technological transformation will help us to adjust to the changes it causes.

Technology contains not only mobile phones, cars and computers and other equipment, but also various procedures and processes that yield products and business. According to Oxford Dictionary (2021), technology is defined as scientific knowledge used in practical ways in industry, for example, in designing new machines. Therefore, technological development has a significant role in the organisation of work practices. Technological changes also provide an opportunity to consider how to work in a new setting.

The continuous implementation and adoption of digital technologies has provided a boost to a massive transformation with the potential to impact the internal operations and processes of many organisations. This transformation affects several different levels and steps of performance in companies. Eventually, it triggers changes in organisational structures. For example, digitalisation has caused changes in how organisations interact with customers and how they organise their functions. (Kretschmer & Khashabi, 2020.)

According to Tidd and Bessant (2009, 99), the phrase “people are our greatest asset” has become one of the clichés of management presentations, mission statements and annual reports. Along with concepts like *empowerment* and *teamwork,* this phrase expresses a view of people being at the creative core of an organisation. However, some still have a cynical outlook: seeing organisations still operating as though people are part of the problem rather than the key to a solution. This theme is essential in the field of innovation. Psychological research supports the idea that every human being comes with the capability to find and solve complex problems. Such creative behaviour can be harnessed amongst a group of people with different skills and perspectives to achieve extraordinary results. I consider this to emphasise the meaning of communication with the employees in order to obtain information about how to improve their opportunities to work as well as possible. The employees possess a wide range of knowledge which is valuable to recognise in order to determine the tacit information that can support daily work. Listening to the perspective of employees can promote their commitment and trust in the organisation.

There are various prescriptions for innovative organisations that highlight the need to eliminate stifling bureaucracy, unhelpful structures, brick walls blocking communication and other factors that stop ideas. We must notice that not all innovation works in organic, loose, informal environments—and that these types of organisations can sometimes act against the interests of successful innovation. (Tidd & Bessant, 2009, 100-101.)

Not enough order and structure might be as bad as too much. An innovative organisation implies more than a structure. It is an integrated set of components that co-operate to create and reinforce the kind of environment that enables innovation. Innovation is essentially about learning and change, and it is often disruptive, costly and risky. It is not surprising that individuals and organisations develop different cognitive, behavioural and structural ways of reinforcing the status quo. Innovation requires energy in order to overcome this organisational inertia, and the persistence to change the current state. For example, when individual inventors champion their ideas against the odds, when entrepreneurs build business through risk-taking behaviour and in organisations which manage to challenge the accepted rules of the game. (Tidd & Bessant, 2009, 100–101.)

Change resistance is important to notice and understand. In some cases, the need for change is perceived, but the strength or saliency of the threat is underestimated. (Tidd and Bessant, 2009, 99.) When organising change, it is essential to listen to employees. It is important that they have an experience where they are heard and valued. They should be able to express what they consider important so that work arrangements can be managed in order for them to serve everyone's interest.

In the future we can expect to see how technology not only automatises back-office functions, but increasingly covers more "human" elements of HR processes. There is a fine balance between man and machine (or employee vs technology). While these technologies will increase efficiency, decrease bias and enhance the value of HR in businesses, the human touch will always be the key to success. The technology is not only impacting HR but also the interplay between man and machine. It offers insights into how HR professionals can balance the need for digital transformation in HR. (Gikopoulos, 2019.)

HR deals with individuals, their idiosyncrasies, their talents and their different outlooks of life, careers and the workplace. Technology, on the other hand, is not human. It is great at identifying patterns from large amounts of data and making recommendations based on this information. People are naturally concerned about trusting technology, which is why AI is invisible to its users. Employees do not want to think that machines make decisions. AI for HR is for understanding workers, not controlling them. (Gikopoulos, 2019.)

Automation processes can provide further opportunities to raise morale in organisations. People working side by side with (software) robots are in place in many organisations. (Anagnoste, 2018.) Many HR functions, such as payroll accounting, involves much repetitive routine work. Automation can help to minimise routine work and unleash resources for other work.

Have you noticed how digitalisation and AI is changing our world and lives?

An example of an AI is a program used by a credit card company to catch any mismanagement or fraud when a person uses a credit card or payment application to pay. Another example is Facebook, which collects information to offer tailored advertisements to its users. (Merilehto, 2018, 21–22.)

Quartz (2017) has published one definition of AI:

> Artificial intelligence is software, or a computer program, with a mechanism to learn. It then uses that knowledge to make a decision in a new situation, as humans do. The researchers building this software try to write code that can read images, text, video, or audio, and learn something from it. Once a machine has learned that knowledge can be put to use elsewhere.

AI is the ability of machines to use algorithms to learn from data and use what it has learned to make decisions like a human would. Unlike humans, AI-powered machines do not need to pause or rest, and they can analyse massive volumes of information all at once. The number of errors is also significantly lower for machines that perform the same tasks as their human counterparts. (Rouhiainen, 2018, 7.) But on the other hand, according to Manyika, Chui, Miremadi, Bughin, George, Willmott and Dewhurst (2017), one error can have significant meaning when handling large amounts of data.

According to Frey and Osborne (2013), approximately 47 % of total US employment is at risk because of technological advancement. During the next decades, the extent of technological transformation will be determined on how this challenge is solved. At the first stage, workers in transportation and logistics occupations, together with office and administrative support workers and labour in production occupations, are likely to be substituted by technological products and processes.

According to Manyika et al. (2017), almost half of the world's current work tasks can be automated by the year 2055. In the future, most benefits in the business world are gained when the right information reaches the right people (Merilehto, 2018, 41). Technological transformation creates concern about the environment as well as human slavery and the number of workplaces decreasing. Technology will surely influence the work market and work itself (Merilehto, 2018, 153). Digitalisation causes work to not be bound to a specific location. This enables organisations to outsource their non-critical functions. For example, the Finnish Government has a Shared Services Centre for Finance and HR (Palkeet) that is a service provider.

The journey to the next level is never easy, and rather it is about technology or new working methods. Change resistance might occur, and some may consider the old way better than the new one. In order to use technological advancements, a culture that allows people to try new methods of work is required. Changing the culture is slow, and it happens by actions rather than by speaking about values. (Merilehto, 2018, 173, 175.)

Technological advancement offers improvements to our lives. However, it will create new challenges as well (Rouhiainen, 2018, 1). According to Kelly (2016, 9), for example, a website or a software program needs continuous attention. Devices will break down, and applications weaken with use and codes crack. Maintaining the pace of development means that the information of how technological change influences the work of the employee is collected. These concerns are important to study so that transformations can be successful. When it comes to change, suitable preparation will help to deal with obstacles and enhance trust. As can be seen, a transformation is the result of various factors, and attitudes have an important role because they influence how employees resonate with change. It is vital for management to find a convenient way to transform information so that it will reach everyone and they will be able to re-organise their work.

Ford (2015, 9) writes that in Western countries development of technology has increased welfare especially during the 1900s. Technological development in agriculture created unemployment and people moved into cities to find factory work. After automation of factory work and globalisation, people moved into the service field. I consider it a relevant perspective in technological changes. Even though originally there was anxiety that people would lose their jobs due to the technological revolution, it in fact created new jobs. Today there is a risk of losing one’s job due to automation, and this causes uncertainty as well. How can people who are facing a development that may cause them to lose their jobs maintain a positive attitude and long-term focus? In the past, machines gave people the ability to retire from hard physical work. How will it be in the future when automation concerns almost every professional field? Will there be reasonably paid jobs for less educated people?

Robotics and automation as well as AI are topical issues today in many organisations. With automation, organisations can offer better service and increase their efficiency. It also provides an opportunity for the organisations to move routine work from employees to technological systems. Payroll accounting is a function with high potential to utilise automation as high-volume routine transactions are performed repeatedly. Automation can make the work more interesting and provide opportunities to concentrate on human input in more difficult cases. On the other hand, for people who prefer routine work, it can cause anxiety and concern about work retention.

2.3 Change in public organisations

The characteristics of a public organisation have an impact, and those characteristics interact both with employees' willingness to change as well as their attitudes. Therefore, it is vital to recognise the most relevant characteristics of the case organisation, Kela, which is part of the public sector in Finland.

According to Schulz (2001), organisations with strong cultures where employees share common values enjoy distinct performance advantages over those organisations that have weak cultures. Chatman and Jehn (1994) see that organisations in the service industry, for example, benefit from strong culture where values are shared and supported throughout the organisation. Schraeder et al. (2005) maintain that this is an important feature to note because, in fact, most public sector organisations are technically classified as "service industry" organisations. The case organisation, Kela, also provides services. According to O'Reilly, Chatman and Caldwell (1991), congruence between organisational and individual values (i.e., a strong culture) is associated with more positive employee attitudes, such as organisational commitment and job satisfaction.

Differences between private organisations and public sector organisations are largely due the uniqueness of external environment characteristics shaping the boundaries and expectations of the organisations (Schraeder et al. 2005). According to Valle (1999), public sector organisations are facing pressure to adapt to significant changes in the external environment. Managers in public sector organisations must help their employees understand the environmental changes and that there is a urgent need to adopt them. The failure to modify the culture of public sector organisations to more closely match environmental exigencies can lead to a continuation or increased management turnover within these organisations. Failure to change might cause the loss of both public and private confidence in these organisations. This is especially important when the environment of public sector organisations is becoming more like the environment of private organisations.

Kela is a public organisation. It is an independent social security institution with its own administration and budget. It is supervised by the Finnish Parliament. (Kela, 2019a.) Kela's organisation is divided into five business units (Customer Relations, Benefit Services, IT Services, Information Services and Shared Services) and two operational units (Management Support Unit and Communications Unit) (Kela, 2019b). The organisation structure is presented in Figure 1. The payroll accounting unit is under Shared Services. Kela retains special features due to its independent position under parliamentary control, which have an impact on management and in its organisational structures. These are important issues to recognise and consider especially when changes are implemented.

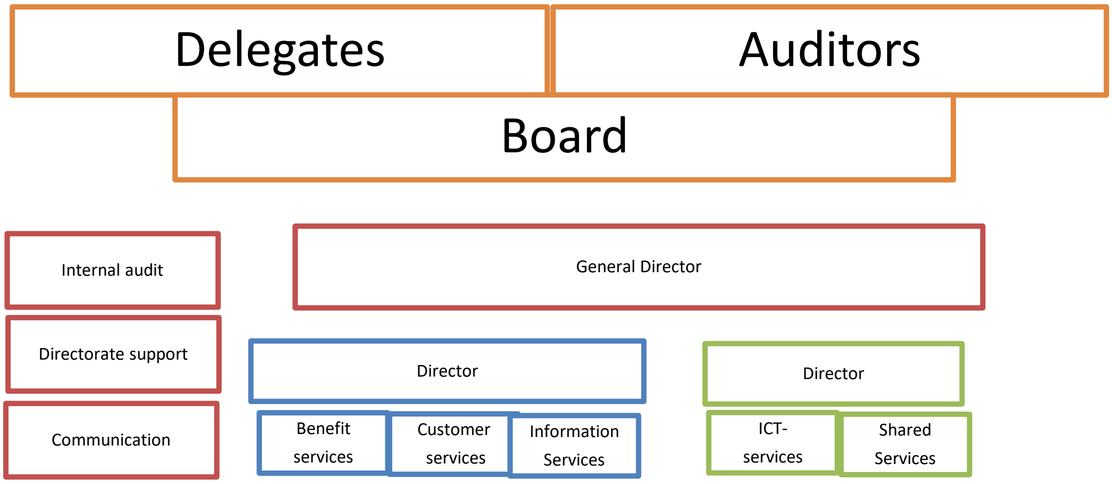

Figure 1. Kela's organisation 1.4.2019. Annual report (2019, 34).

Kela is a Social Insurance Institution, and thus, its core functions are not HR functions. However, Kela has its own payroll accounting unit that has not been outsourced to an external service provider as has been done during recent years in many other state organisations in Finland. In many public organisations, support functions have been outsourced to the Finnish Government Shared Services Centre for Finance and HR (Palkeet). According to Palkeet (2020), it provides its clients with diverse utility, for example, HR services for payroll, employment relationship management and recruitment process support. The standard services are available to all customers, based on the state administration’s principles and instructions.

Technological changes, such as automation, will have a more significant role in the daily work in payroll accounting. As Kela is a public organisation, its structure and functions differ in some ways from the private sector. Kela pursues effectiveness in its operations like private organisations. However, there are some challenges and bottlenecks that are specific for public organisations. The organisation’s structure affects how changes and processes are executed and how interactions inside organisations operate.

The number of staff in Kela has increased considerably during recent years. This has increased the work in payroll accounting, as can be seen in the Table 1.

Year	Staff number	Change %
2020	8095	5,8
2019	7651	-1,0
2018	7732	7,0
2017	7226	8,1
2016	6686	12,3*)
2015	5968	
*) The main explanatory factor for the increase in the number of employees was the preparation for basic income support.		

Table 1. Kela annual report (2020, 2018, 2017 & 2016).

According to Kela’s annual report (2018), at the end of 2018 there were 7732 employees, which was 506 employees more than in 2017. According to Kela’s annual reports (2017 and 2016), in 2016 there were 6686 employees and in 2015 there were 5968 employees. The number of employees has increased by over 2000 from 2015 to 2020. At the end of 2020, the number of employees was 8095 (Kela annual report, 2020).

2.4 Attitudes

The word attitude is defined as ‘a summary evaluation of an object of thought’. An object for an attitude can be anything that a person discriminates or has in mind, such as pizza (concrete) or freedom (abstract). (Vogel & Wänke, 2019.) Allport (1979) defines attitude as mental or neural capability which is built through experience and affects an individual’s reactions in different circumstances. Attitudes are constructed mainly from the following basic sources: childhood experience from environmental interaction, later connections with other individuals and groups during life as well as other experiences. From an affective perspective, personality is divided into core personality and social personality, as presented in Figure 2.

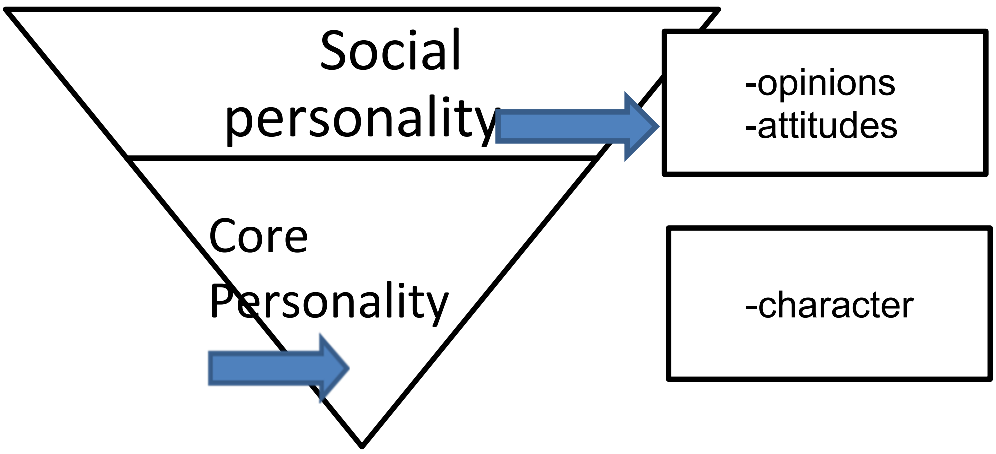

Figure 2. Human personality (Allport, 1979, in Niittamo, 1983, 34).

(Niittamo 1983 used the term nuclear person, but it has been changed to core personality in this figure because the term nuclear person is not used in the literature.)

Core personality is rather unchangeable, but social personality is an area where changes occur. Changes occur if the changes do not conflict with the core personality. Compared to attitudes, opinions are short term and reflect current social feelings. Opinions mostly reflect what is appropriate to think, rather than what the individual really thinks, whereas attitudes are set deeper and are more permanent. Attitudes do not necessarily reflect the opinion the majority, even though they can reflect the feeling of the majority of one's own group. A person tries to choose those impulses that are balanced with their own beliefs. (Allport, 1979, in Niittamo, 1983, 35.)

According to Allport (1935), attitudes encompass affective, behavioural and cognitive responses, as shown in the Tripartite model of attitudes in Figure 3.

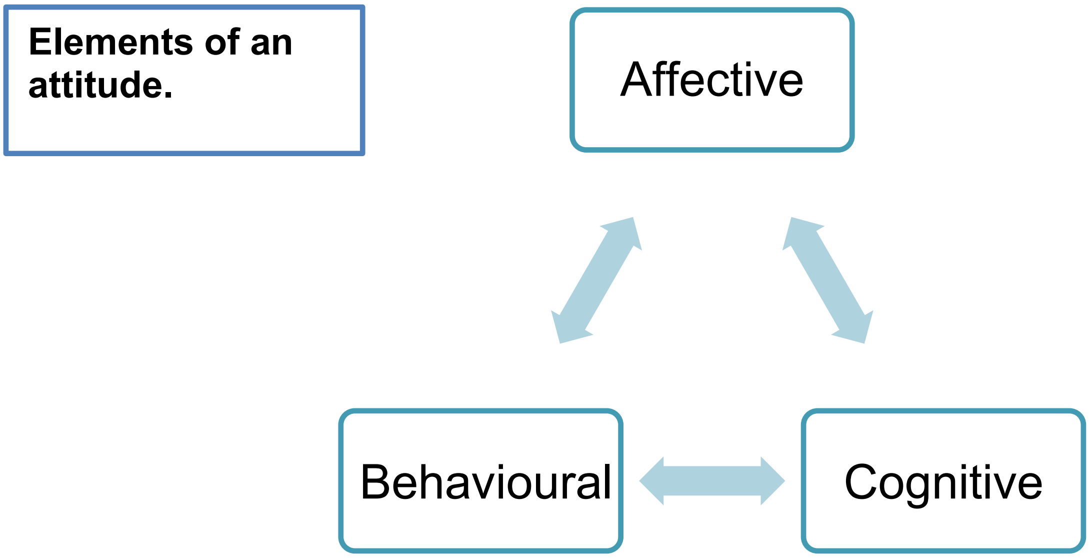

Figure 3. Tripartite model, Allport (1935, 798).

Attitude and behaviour are linked together, and it might occasionally be difficult to separate them.

2.4.1 Work attitudes

Innovation, such as technological transformation, requires us to think very closely about our work, about what to do with time. Innovation can be both threatening and exhilarating. Not everyone in an organisation works with an agile mindset. There are always cynics in every team and department. Processing innovations successfully in teams requires most people to have the correct attitude and others to be a least neutral. (Tidd & Bessant, 2009, 133.)

Money rarely motivates or affects attitudes. Most people who want to affect their organisations' innovation profile are at heart motivated by wanting to do something valuable or to be recognised as a key part of their team. In order to motivate staff, management needs to answer the question of why their employees should care so much that they are ready to work hard and commit? The only reason is that they like what the organisation is trying to do. If the innovation feels suitable to the staff, they will likely feel good about being part of it. This is the reason why vision and purpose are so central in innovation. They provide a boost for innovation energy. (Tidd & Bessant, 2009, 133–134.)

The challenge is how to make employees agree with the company's bold vision. A crisis can cause a change. A well-known example is the speech about a man standing on a burning oil platform in the middle of the sea by the CEO of Nokia, Stephen Elop, where he underlined the urgent need for change. The lesson from the event is that it is far better to anticipate the crisis and make changes in behaviour well before the explosion. (Anthony, 2012.) According to Tidd and Bessant (2009, 133–134), if everyone understands what happens when nothing changes, this can create the boost needed for them to realise. Organisations need to engage their people on a personal level. This means that every employee in the organisation is given a moment of their own to realise the idea. It is about the power to convert someone's thinking from "so what" to "so that is why we are doing this". (Tidd & Bessant, 2009, 133–134.)

Ng and Feldman (2010) define job attitudes as a summary of evaluations of psychological objects in the work domain. They name three categories of job attitudes, which have been frequently studied by researchers: task-based attitudes, people-based attitudes and organisation-based attitudes. This tripartite typology reflects the three categories used by Tett and Burnett (2003) in their personality-situation interactionist model of job performance.

According to Tett and Burnett (2003), employees interact on three levels of their work environments on a daily basis: the task level, the social level and the organisational level. According to Ng and Feldman (2010), there are no hard-and-fast criteria in the literature regarding which job attitudes should be included in their meta-analysis. They have focused on 35 different job attitudes in their analysis.

Because this thesis is much smaller and focuses on job attitudes and work practises, I have selected only a few of the job attitudes that Ng and Feldman (2010) used in their research. I have selected the work attitudes which are most relevant when analysing the research data.

The task-based attitudes I chose to include were overall job satisfaction, satisfaction with the work itself, job involvement, job control, job demands and role overload. These are presented in Table 2.

Task-based attitudes	
Overall job satisfaction	The pleasurable emotional state resulting from the appraisal of person’s work (Locke, 1969)
Satisfaction with the work itself	Feelings the employee has about tasks (Smith, Kendall & Hulin, 1969)
Job involvement	The psychological importance of work to the employee’s identity (Rabinowitz & Hall, 1977)
Job control	Employee perceptions that they have the authority to make decisions on the work (Fox, Dwyer & Ganster, 1993)
Job demands	Employee perceptions of psychological indicators, such as requirements for working fast and hard, and having conflicting demands (Fox et al., 1993)
Role overload	Employee perceptions that expectations cannot be accomplished in time (Dougherty & Pritchard, 1985)

Table 2. Task-based attitudes (Ng and Feldman, 2010, 681–682).

According to Reeve and Smith (2001), Gordon Allport first introduced job involvement as a type of job attitude in 1945. Job involvement can be characterised as the state of a person identifying psychologically with his/her job or the importance of the job in his/her total self-image. Sociologists are interested in the aspects of the socialisation process that lead to the incorporation of work-relevant norms and values in the person. (Lodahl & Kejner, 1965, 24.) Job involvement is the state to which an individual is engaged in his/her present job (Paullay, Alliger & Stone-Romero, 1994; Kanungo, 1982). Employees with a high degree of job involvement are psychologically concerned with the type of work they carry out in their job (Blau, 1986).

Increasing job involvement can enhance organisational performance by leading employees to be more focused in their job and making work a more rewarding experience (Brown, 1996). Brobst (2000) reported that employees who rated their job as important are more satisfied with their work and more committed to the organisation. Has high job involvement an impact on the employee to be more confident and prepared to use technological improvements to change their work practices? According to Tidd and Bessant (2009, 139), if people find joy and meaningfulness in their work, they invest more energy.

The people-based attitudes that I chose to include were satisfaction with colleagues, satisfaction with supervisors, relationship conflict, interpersonal trust, interaction fairness and colleagues and supervisors’ support. These are presented in Table 3.

People-based attitudes	
Satisfaction with colleagues	Feelings that the employee has about the co-workers (Smith et al., 1969)
Satisfaction with supervisors	Feelings the employee has about the supervisors (Smith et al., 1969)
Relationship conflict	Employee’s perceptions of interpersonal incompatibility with colleagues or team members (Simons and Peterson, 2000)
Interpersonal trust	The extent to which employees rely on words or promises of supervisors and colleagues (Colquitt, Scott & LePine, 2007)
Interaction fairness	Employee perceptions of fairness of interpersonal treatment employees receive as procedures are enacted (Colquitt, 2001)
Colleague’s support	Employee perceptions of the extent to which colleagues provide desirable resources to them (Chiaburu & Harrison, 2008)
Supervisor support	The extent to which employees experience their supervisors care about their well-being and value their contributions (Eisenberger, Stinglhamber, Vandenberghe, Sucharski & Rhoades, 2002)

Table 3. People-based attitudes (Ng and Feldman, 2010, 681–682).

Job satisfaction is defined to be an emotional reaction and behavioural expression to a job that results from individual assessment of one's own work achievement, office environment and work life (Golbasi et al., 2008). Locke (1969, 316) defines job satisfaction as a pleasurable emotional state that results from the appraisal of one's job as achieving or facilitating the achievement of one's job values. Researchers (Wright & Cropanzano, 2000; Schwab & Cummings, 1970) have found a positive relationship between job satisfaction and job performance. According to this, it is important to support positive results from job satisfaction surveys for reaching better job performance. This will help people to perform the work practices and changes that are required.

From the organisation-based attitudes I have chosen to include affective commitment, organisational identification, loyalty, person-organisation fit, perceived organisational support, trust in organisation and procedural fairness. These are described in Table 4.

Organisation-based attitudes	
Affective commitment	Emotional connection to, identification with, and involvement in, the organisation (Allen & Meyer, 1990)
Organisational identification	The extent to which employees incorporate the perception of oneself as a member of particular organisation into one's general self-definition (Asforth & Mael, 1989)
Loyalty	The extent to which employees are supportive of organisational actions and willing to wish and wait for improvement at difficult times (Rusbult, Farrell, Rogers & Mainous, 1988)
Person-organisation fit	The extent to which an employee believes that his/her capabilities match organisational requirements and his/her interests match organisational rewards (Kristof, 1996)
Perceived organisational support	The extent to which employees experience their organisation's care about their well-being and value their contributions (Eisenberger, Huntington, Hutchison & Sowa, 1986)
Trust in organisation	The extent to which employees are willing to vulnerable to the organisation, or the top management team (Mayer & Gavin, 2005)
Procedural fairness	Employee perceptions of fairness of the procedures used to determine outcomes obtained (Moorman, 1991)

Table 4. Organisation-based attitudes (Ng and Feldman, 2010, 681–682).

Organisational commitment is a combination of three different elements: affective, continuance and normative commitment (Meyer & Allen, 1991). Studies within the topic of organisational commitment in the workplace setting tend to measure only one element of commitment (Cohen, 2007). According to Allen and Meyer (1990), the continuance element of organisational commitment is developed based on the magnitude and/or number of side contributions the employee makes. For instance, a staff member who invests time and effort into acquiring a job skill is “betting” that the time and effort will pay off, and he/she needs to be employed in the organisation in order to win the bet. According to Meyer and Allen (1991) and Meyer et al. (1989), there are negative correlations between continuance commitment and performance.

2.4.2 Importance of attitudes for a successful change

Processing change is not just a matter of harnessing the correct attitude or behaviour, it is vital that the organisation supports and directs the change. The most successful organisations managing changes and innovations are organised like a river, with a clear path that flows much faster than one full of obstacles. Those organisations have simple and focused structures and processes (that can be broken) that are there to free people, not to block them. (Tidd & Bessant, 2009, 135.)

Change is a process; and understanding and considering attitudes have an important role in successful change. Kotter (2007) presents a process of successful transformation and its risks, as shown in Table 5. The first step is to establish a sense of urgency. In order to achieve successful change, this first step is essential because it requires the aggressive cooperation of many individuals to initiate a transformation programme.

Without motivation employees will not support change and the effort will be wasted. It is difficult to move people outside their comfort zone. A strong sense of urgency within the managerial ranks helps greatly in establishing a guiding coalition. In addition, someone needs to bring people together, help them develop a shared assessment of their company's problems and opportunities and create a minimum level of trust and communication. (Kotter, 2007.) Therefore, I consider that trust and communication have a significant role in implementing change, and that is why I have researched attitudes related to trust and communication.

Kotter (2007) writes about the meaning of vision and the importance of communicating the vision. So, in conclusion, communication has an important role in implementing change. Kotter (2007) also says that communication is never sufficient by itself. Changes require the removal of obstacles. Often, an employee understands the vision and wants to help make it happen, but there are obstacles that hinder the employee. In some cases, the obstacle is psychological, and the challenge is to convince the individual that there is no concrete obstacle. Sometimes, the obstacle can be in the organisational structure, such as narrow job categories that can seriously undermine efforts to increase productivity. If managers undermine most of the new initiatives and do not change their own behaviour, the change effort fails. The sixth stage (plan for and create short-term wins) fails if there are no short-term goals to meet or celebrate. The seventh stage means to consolidate improvements and produce more change, and the eight stage means to institutionalise new approaches. These eight stages are presented in Table 5 below.

Stage	Actions needed	Pitfalls
Stage 1 Develop a sense of urgency	-Examine market and competitive realities for potential crises and untapped opportunities -Convince at least 75 % of your managers that the status quo is more dangerous than the unknown.	-Underestimating the difficulty of moving people from their comfort zones -Becoming paralysed by risks
Stage 2 Form a powerful guiding coalition	-Assemble a group with shared commitment and enough power to lead the change effort -Encourage them to work as a team outside the normal hierarchy	-No prior experience in teamwork at the top -Relegating team leadership to an HR, quality, or strategic-planning executive rather than senior line manager
Stage 3 Create a Vision	-Create a vision to direct the change effort -Develop strategies realising the vision	-Presenting a vision that's too complicated or vague to be communicated in five minutes

Stage 4 Communicate the vision	- Use every vehicle possible to communicate the new vision and strategies for achieving it - Teach new behaviours by the example of the guiding coalition	-Under-communicating the vision -Behaving antithetical to the vision
Stage 5 Empower others to act on the vision	-Remove or alter the system or structures undermining the vision -Encourage risk-taking and non-traditional ideas, activities and actions	-Failing to remove powerful individuals who resist the change effort
Stage 6 Plan for and create short-term wins	-Define and engineer visible performance improvements -Recognise and reward employees contributing to those improvements	-Leaving short-term successes up to change -Failing to score successes early enough (12–24 months into the change effort)
Stage 7 Consolidate improvements and produce more change	-Use increased credibility from early wins to change systems, structures and policies undermining the vision -Hire, promote and develop employees who can implement the vision - Reinvigorate the change process with new projects and change agents	-Declaring the victory too soon-with the first performance improvement -Allowing resistors to convince employees that the executed change is a success
Stage 8 Institutionalise new approaches	-Articulate connections between new behaviours and corporate success -Create leadership development and succession plans consistent with the new approach	-Not creating new social norms and shared values consistent with changes -Promoting people into leadership positions who don't personify the new approach

Table 5. The stages of change. The idea in practice. (Kotter, 2007, 1).

Zanna and Rempel (1988) argue that attitudes are formed based on multiple causes and factors. They see attitude not as something stable or predisposed to the individual, but as something that might change on internal or external cues. Zanna (1990) describes how attitude is generated from cognition (a source of information), affect (feelings, emotions associated with an object that can influence attitude) and past behaviours. This is presented in Figure 4. Individuals evaluate new sources of information against previous or other information and make an evaluation on whether it is favourable or unfavourable (Zanna & Rempel, 1988).

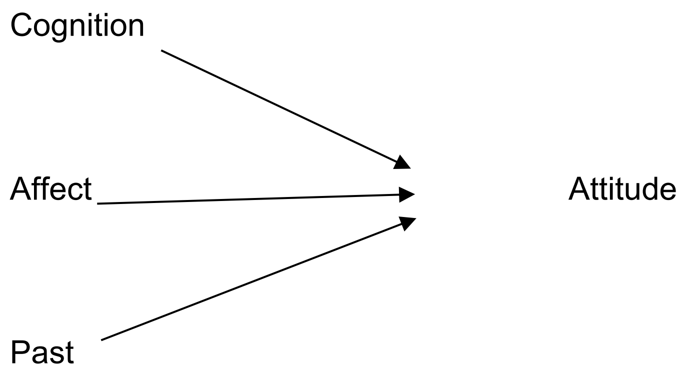

Figure 4. Conceptualisation of attitudes (Zanna, 1990, 98).

2.3 Organising work

The world of work has changed because the world has changed as a result of the rise of new independent economies, internationalisation of the economy, a reduction in trade barriers between countries, the deregulation of markets, privatisation of public companies and the ending of state monopolies, increased utilisation of information and communication technology (ICT), increasing demands for greater accountability and efficiency in the public sector, demographic changes in the workforce and changing consumer demand. During the last decades, we have seen, for example, computers, laptops, internet, mobile phones, email and video conferencing. Consequently, physical constraints to business have been removed, and employees, business partners and customers can be contacted everywhere and instantly. In many cases, work is no longer spatially or temporally distinct from leisure. The boundaries between work and nonwork have largely disappeared. (Kompier, 2006.)

According to Kompier (2006), in response and anticipation to these changes in the working life, modern organisations have developed a whole range of new organisational practices. These practices exist both in the profit sector and in the public and not-for-profit sector, where similar demands for cost-effectiveness and quality exist. New organisational practices have two issues in common: greater emphasis on high performance and on flexibility.

Sparrow and Marchington (1998), see Kompier (2006), represent five often interrelated types of flexibility:

1. Structural flexibility introduces flat hierarchies and horizontal coordination between units (e.g., through temporary project teams, inter-organisational networks and team-work).
2. Functional flexibility introduces work practices that enable effective responses to change in demand, supply and workload (e.g., through lean manufacturing and multiskilled teams).
3. Numerical flexibility is achieved by using part-time and temporary employees, overtime work or outsourcing.
4. Geographic flexibility offers work where it can be done most effectively (e.g., by using distance work or by dividing production and sales across different countries).
5. Work-based flexibility by designing work with better psychosocial characteristics (e.g., job variety, autonomy, feedback, etc.) so that employees can both control changes and deal with changes as they arise.

According to Kompier (2006), examples about quantitative flexibility are overtime work, part-time contracts, shift work, temporary contracts, working at home and hiring workers from employment agencies. Examples of qualitative flexibility are job rotation, job enlargement and enrichment as well as the multi-skilling of employees. Organisations combine various types of flexibility. To some extent, the practices are not new. However, what is new is the pivotal position of the utilisation of new technology in these new patterns. Technology is essential in making these new practices function. These long-standing archetypes and combinations therefore are executed to a far greater extent and in a more systematic and intensified form than before.

In the case organisation, the COVID-19 outbreak has forced the organisation to adapt new working methods. Although teleworking (distance work, remote work) has been technically possible, it was not considered as a work method. The COVID-19 outbreak forced the organisation to adapt its attitudes and practices when teleworking was implemented. It must be noted that two of the seven interviews were conducted during the COVID-19 outbreak.

2.5 Practice theory

In this chapter I write about building the practice theory that supports the framework in order to see more specific actions in organisations. In this study I use research from Gherardi (2000; 2009; 2016). Gherardi is one of the leading theoreticians in practice studies. Practice studies are used in framing the understanding of practices, which are observed via the interviews of the payroll accountants. The conducted interviews cover the daily work of the payroll accountants. The identified practices indicate knowledge, competence and attitudes, which impact willingness for change. Thus, I write about practice as a concept and how attitudes are perceived through the practice perspective.

Managerial and organisational studies have rediscovered the concept of practice over the past years. The term has spread and has generated a research field called PBS (Practice-Based Studies). The greater diffusion and acceptance of PBS has been accompanied by concerns about the loss of critical power of the practice concept to more orthodox accounts shaped by assumptions of rationalism and cognitivism in organisation studies. The term ‘practice’ is often assumed to be synonymous with ‘routine’ or taken to be a generic equivalent of ‘what people really do’, without addressing the link between practice and knowledge, its original and distinctive critique of the modernist conceptions of knowledge (i.e., practice as the generative source of knowledge) and the methodological problems that its use implies. (Gherardi, 2009.)

According to Gherardi (2009), theories of practice assume a model in which agency is distributed between humans and non-humans and in which the relationality between the social world and materiality can be subjected to inquiry. Many theories of action start from individuals and from their intentionality in pursuing courses of action, while theories of practice consider actions ‘taking place’ or ‘happening’, as being performed through a network connections-in-action.

According to Gherardi (2000), practice theory is used to build understanding about how we act and accentuate the knowledge that lies in daily practices and actions in organisations. Gherardi’s intention is not to force diverse ontological and epistemological assumptions into a single framework or resolve controversies among them with a view towards constructing a single theory. Gherardi shows that, among the manifold conversations now in progress on the theme of knowing and organising, there is one that has an emergent identity centring on the idea of practice. In the 1970s, the discourse of knowledge in organisation studies arose from a metaphorical operation which combined the terms “organisation” and “learning” in the concept of “organisational learning”. This is a successful operation, judging from the welter of publications on the subject and the ability of the discourse to conceal its metaphorical origins to the point of objectivity asserting the identity of the learning organisations, which continues to support the functionalist organisation theory.

Practice connects ‘knowing’ with ‘doing’ and does not arise from scientific discoveries. Rather, it is fabricated by situated practices of knowledge production and reproduction, using the technologies of representation and mobilisation operated by scientists. (Gherardi, 2000.)

According to Gherardi (2000), knowledge resides in the minds, and that it is appropriated, transmitted and stored by means of mental processes. The perspective includes dichotomies of mind–body, thought–action and individual–organisation and is applied like a counterweight towards knowledge where the knowledge can be considered to be possessed by some individuals, such as managers in an organisation.

Practice is defined as an accumulation of embodied human activities which are organised through common comprehension of practice. Practice is part of daily life, and it is built in foundation by successful learning of embodied performance. In practice theory, embodiment serves as an important mediating category between observable practices and individual psychological dispositions. Rather than concerning mental entities such as beliefs, desires, emotions and purposes, practice theorists use concepts revealing embodied capacities such as know-how, skills, tactical understanding and dispositions. (Schatzki, 2001.)

There is no consensus on the term ‘practice’. This is due to the polysemy of the term, but also due to the various epistemic positioning of different researchers. Practices can be studied from outside and inside. When practices are studied from outside, the inquiry concentrates on their regularity, on the pattern which organises activities and on the more or less shared understanding that allows their repetition. According to Giddens (1984), the recursiveness of practices is the element which enables both practitioners and researchers to reorganise a practice as practice. According to Gherardi (2009), this is perceived, for example, when a practitioner informs a colleague that from 10 to 12 o’clock she/he is doing ‘X’. The expression is intersubjectively meaningful and indexing a specific work practice that is different from others. Not only because of the use of specific technologies and tasks, but because of the set of relations activated to produce that practice and to sustain its value and legitimacy. When studying practices from the inside, practice is knowledgeable collective action that forges relations and connections among all available resources and all constraints present.

According to Czarniawska (2004), performing a practice inside requires knowing how to align humans and artefacts within a sociotechnical ensemble and therefore knowing how to construct and maintain an action-net, which is interwoven and deployed so that every element has a place and sense in the interaction. According to Gherardi (2009), the definition follows that knowing is situated activity and that knowing-in-practice is always a practical accomplishment. Gherardi (2001) writes that knowing is something that is done together, and it is done in every mundane activity in an organisation when people work together, but also in academic fields. To know is to be able to participate with the requisite competence in the complex web of relationships with people, activities and material artefacts. According to Gherardi (2009), acting as a competent practitioner is a synonym to knowing how to connect successfully with the field of practices thus activated. Empirical studies, which analyse practice from the inside, consist of the study of the practical organisation of knowledge, taking the form of methods of seeing, listening, reasoning and acting in a relationship with human and non-human elements. Objects and their material world can be construed as materialised knowledge and matter, which interrogate humans and interact with them.

In this thesis, practice theory is the framework for constructing the daily work in the payroll accounting unit. To understand the practices in the work organisations, an adequate framework will help. I have chosen to use the practice theory that focuses on critical studies of technology and technology as a social practice. According to Gherardi (2009), technology, knowledge-sharing and coordination, as emergent phenomena, are the themes which unite strands of inquiry, such as computer-supported cooperative work, critical information systems and workplace studies. My study analyses practices from the inside because I am focusing on what employees do daily, how they organise and reorganise the work tasks and how they share knowledge and interact with colleagues and technology concerning their work tasks.

How are practices born? According to Jarzabkowski, Balogun and Seidl (2007) and Whittington (2007), social practises involve three constitutive elements: actors involved in decision-making (practitioners), tools and models enabling their actions (practice) and actors' activities (praxis). Practice is connected to 'doing' because the practices provide the behavioural, cognitive, procedural, discursive and physical resources through which multiple actors interact in order to socially accomplish collective activity. When these resources are utilised in routinised ways that forms patterns, they can be studied to understand how activity is constructed. But despite the routinisation, the practices are not immutable. Practices neither form rigid patterns nor are interconnected in the same ratios, types and combinations constantly. Practice gives us a framework to act in organisations, and by studying practice, we can try to understand how the 'doing' takes place in organisations.

Practitioners are the ones who use practice to do praxis. This is what is usually focused on when studying something through a practice perspective, and the action gives the meaning of practice. Practitioners form praxis and practice, for example, through their actions and the kind of practice they use for doing praxis. (Jarzabowski et al., 2007.) This is why I study the practices of payroll accountants and how they organise their daily work.

Even non-human entities, such as technology, influence practices (Schatzki, 2001; Raelin, Kempster, Youngs, Carroll & Jackson, 2018). In my thesis, technology has an important role in how payroll accountants form their daily work and how practices are visible in that daily work.

Most of the theory about practice I have included in my thesis is attached to knowledge, and according to Gherardi (2000), knowledge, as a concept, has a relevant role in building practice theory. Thinking of learning through participation in a practice provides an opportunity to focus on the fact that, in everyday practices, learning takes place in the flow of experience, with or without being aware of it. In daily organisational life, work, innovation, learning, communication, negotiation, conflict over goals, their interpretation and history are present in practice. Practice is the product of the environment and the result of the process. Practice is always the product of specific historical conditions resulting from previous practice and transformed into the present practice. The relevant contribution of this tradition to practice-based theorising is its methodological insight that practice is a system of activities in which knowing is not separate from doing. In other words, we express knowledge through practice, for example, the payroll accountants' attitudes influence how they use knowledge to organise daily work. To understand that knowledge is something that exists only on the inside and that an individual's mind is limited, knowledge sharing as practice results in a perspective where knowledge becomes a process. In other words, something that happens continuously in organisations. Thus, the focus at least partly changes from an individual to a group (Nicolini et al., 2003).

2.5.1 Practice creates practicing

To understand practice as a form of knowledge-sharing and simultaneously framing the knowledge, we can utilise Gherardi’s (2016) thoughts on how practice forms practicing. Relevant in this study’s framework is the understanding that practice as doing can be considered as praxis—in other words, a process without beginning or end that is formed through the doing without any specific order. Knowledge through doing is a continuous process which establishes a network of practicing in units and is created through this network. The knowing process is a formative process in which an attempt is made to produce the image that renders the ‘thing’, and the outcome of knowing is seeing the ‘thing’ formed. In the doing that invents the way of doing, there is a sense of progressing towards the final result, attempting and correcting and re-doing; there is the inspiration and the elaboration of an intuition; there is improvisation and exercise; there is domination over the material that opposes resistance and enjoins obedience; and there is language of style and technic. Knowing and doing are not separate; neither one fully grasps the co-penetration between production and invention, between materiality and formativeness, and between the knowledge produced and the process of its production. If we consider organising and re-organising work as doing through practicing, it can also mean organising work from the perspective of practice and understanding something that has been created from and that creates work as organising practicing.

With Gherardi’s (2016) literature as a foundation, we can understand the practice way of exercising knowledge which aims at the goal and creates new knowledge as well as a way to practice knowledge. Practice is based on previous practice where it is generated and is thus partly repeated. Practice creates new ways of practicing when it repeats itself. Organising work as practice can, for example, guide the drive for changes. It can also create new ways of practicing work organisation where that practice repeats a previous way of practicing work organisation. Through this perspective forms a process that continues in parallel with itself and as part of other processes. Organising work can thus be created by the practice of organising work and the practicing of organising work influences future ways of practicing work organising.

It is important to bring up practice theorising to understand how work organising is executed through practicing and thus contribute to this thesis' purpose. According to Gherardi (2016), it is also important to note the meaning of networks in practicing and to understand how practices are related to others. Understanding this is useful when practices are studied to understand what knowing and doing means. The understanding of formativeness contributes the ability to interpret practice in various phenomena. Formativeness is important to understand in the processes where knowledge is compounded through relations processes and practicing.

Through having a profound understanding of practice as something that is integrated in a network of practices and praxis, one can learn to organise work practice. An understanding of how the organisation of work is conducted can help me better describe what the informants do in practice when they practice their daily work. The work practices of daily work are doing and knowing, and those are based on the understanding that daily work practices are relational and processual.

2.6 Summary of literature review

Technological advancements cause changes in the work of this unit. Change in organisations is the context of this study. When changes such as technological implementations occur in daily work, people need to adjust their work practices.

Attitudes and especially attitudes to change are the focus of this study. Attitudes influence how people experience the environment and how they process information. This has an impact on how people form their daily work practices. Attitudes also have an impact on how people react to change and then form their daily work practices (Gherardi, 2000).

To be able to study work attitudes and attitudes to change, I have chosen practice theory. This has helped me to approach the informants of this study by listening to the stories of their work practices.

There are steps that can cause the implementation of chance to fail, such as what Kotter (2007) has described. As changes in working life are constant, it is important to know which factors people consider to be the ones to support a positive attitude to change. These insights can affect the organisation of work and how employees overcome the obstacles which in the worst case can cause the change effort to fail.

3 Methodology

This chapter presents the qualitative case study research approach and the abductive content analysis used as the methods to gather and analyse data. The data collection was carried out using several methods, which are presented in this chapter. First, I introduce the qualitative research method, after which I discuss the sampling of the data through interviews, the research process, categorising and analysing the data and discussing validity and reliability.

3.1 Designing qualitative research

There are multiple definitions for qualitative research in social sciences and whether it is differentiated from quantitative research (Bryman, 1988; Hammersley, 1992; Silverman, 2001). There is no consensus on these questions because qualitative research is not a unified set of techniques or philosophies and it has grown out of a wide range of intellectual and disciplinary traditions (Mason, 2002, 2).

There are disagreements on how research should be pursued, the epistemological and ontological assumptions on which it is based on and even about its purpose or function (Hammersley, 2013, ix). Bryman (2008, 366) defines qualitative research as a strategy which usually emphasises words rather than quantification in the collection and analysis of data.

Sandelowski (2004, 893) defines qualitative research as a holistic term for an array of attitudes towards and strategies for conducting inquiry that is aimed at discovering how people understand, experience, interpret and produce the social world.

Alasuutari (1995, 7) identifies qualitative research’s central feature as a particular kind of analysis: whereas quantitative study strives to explain outcomes by examining the frequency with which they are empirically associated with possible causes, qualitative analysis employs a type of reasoning that is analogous to problem-solving.

According to Silverman (1997, 24), qualitative research offers distinctive opportunities to develop analytic perspectives which speak directly to the practical circumstances and processes of daily life. It can be used to apply and evaluate general theory, including macroscopic perspectives concerned with the broad sweep of history, culture and social structure.

Social scientists study information about social conditions that affect and regulate people's opportunities and motivation to act. The concept of society summarises phenomena which build relations with others and with the positions and roles that people have. The most vital of these concepts are institutions, organisations, groups, networks, society classes, cultures, norms, language, regulations and rituals. When studying society, the purpose is to create information about the sociological phenomena, how they work and how people co-operate—or about the power to make decisions over others and how that affects people, decisions and changes. We are dependent on others and their products in order to obtain information about society, and that separates social sciences from natural sciences. (Ahrne & Svensson, 2017, 8.)

A common theme in various definitions is that qualitative research engages us with things that matter, in ways that matter. Through qualitative research we explore a wide array of dimensions of the social world, including the texture and weave of everyday life, understandings, experiences and imaginings of the research participants, the ways that social processes, institutions, discourses or relationships work and the significance of the meanings that they generate. While any research—qualitative or quantitative—may be criticised for its shortcomings, the idea that qualitative research necessarily has these inherent weaknesses is based on a misunderstanding of the logic of qualitative inquiry. It fails to see the strategic importance of context, and of the particular, in the development of our understandings and explanations of the social world (Mason, 2002, 1).

Ontological perspective involves the question of what the research is about in a fundamental way. This requires more intellectual effort than simply identifying a research topic. It involves asking what one sees as the very nature and essence of things in the social world, in other words, what is the ontological perspective. (Mason, 2002, 14.) In my research, the most relevant ontological perspectives are practices, attitudes and digital transformation. Researching these includes perspectives such as experience, organisation and behaviour.

This study is about attitudes and how practices are organised in the payroll accounting unit at Kela. I use a qualitative research method because the study is about finding out what the interviewees' experiences and thoughts are about their work and the changes in it, especially considering technological transformation. The answers enhance the knowledge of which informants in the accounting unit consider supporting the changes and what are the challenges.

3.2 Generating qualitative data

According to Eskola and Suoranta (1999, 15–16), interviews are one example of qualitative research. At best, in qualitative research the research plan changes during the research project. It is not possible that the data remains timeless and placeless rather than being historically and locally bound. Thus, the results might vary depending on the situation, study and researcher.

Interviews are commonly used with the qualitative research method. Qualitative or semi-structured interviews have some features in common: the interaction in dialogue (one-to-one, focus group, place can be face-to-face, over the telephone or internet), style can be informal, approach can be thematic, topic-centred, biographical or narrative and the perspective is that knowledge is situated and contextual. (Mason, 2002, 62–63.) I have used semi-structured interviews. It provides a basic structure, but enables the researcher to ask more specific questions and expand the topic. It provides an opportunity for flexibility and interaction. I have conducted five of the interviews one-to-one and face-to-face at the workplace. The two other interviews were conducted one-to-one via a telephone conversation where the informants were at home. I use thematic grouping with the questions. I have basic questions about age and education and then questions about work, changes, management and knowledge-sharing.

Being objective means that the researcher does not involve their assumptions, attitudes and opinions in the study. Even though this is not completely possible, the researcher must try to recognise these assumptions. The distance and objectivity emerge from theoretical thinking and literature. On the other hand, this can be enhanced with the help of conceptualism and various methods (Eskola & Suoranta, 1999, 17, 35).

The aim of the interviews is to inspect how the staff in payroll accounting experience automation and other technological changes in their work and how they re-organise their daily work. I interviewed each informant separately so they were able to express their opinion freely. I began my research by reading the literature and then executed the interviews. The semi-structured question formula works best in this type of research. I asked each informant the same basic questions and then generated additional questions to specify issues if needed. I interviewed seven informants, and the interviews were recorded. I requested permission from the informants in order to record the interviews.

Quantitative data is statistical material and figures, whereas observation and interviews are examples of qualitative data. Qualitative data is not measurable; it concentrates on what something is, how it works, and in which circumstances it occurs. (Ahrne & Svensson, 2016.) I chose the qualitative method because the purpose of this study is not to measure something. The purpose is to study how staff in the payroll accounting unit experience change and what supports change. Face-to-face interviews are the best way to collect this kind of data. According to Ahrne and Svensson (2016), when asking questions from people about their experience, the interviewer may acquire creative suggestions to the subject of his/her study regarding some phenomena.

The meaning of contextual is relevant when building an understanding. According to Eskola and Suoranta (1999, 50), something being contextual means that the meaning of matters, speech, actions and issues always arise in some specific relation. Things, speech, actions and issues do not float in the world, but they relate to other matters, speech, actions and issues.

3.3 Description of the methodological process

Typically, qualitative research concentrates on a selected sampling and creates a profound analysis. The criterion for validity is not the quantity, but rather quality. In a discretional sample, it is a question of the ability of the researcher to construct a profoundly theoretical basis which in part guides the gathering of the sample. (Eskola & Suoranta, 1999, 18.) In my study, the sample is discretional. I have chosen the organisation and the unit where I work. My plan was to interview every payroll accountant at the department, but one was not able to enrol. There were seven informants to interview, and the number is enough for the study. I did not make any selection about the sample because the sample group existed ready. There was no larger group from which to select the informants.

In qualitative research, it is common to use a material-based perspective. It means building the theory based on empirical material. The problem is that the qualitative material never ends. (Eskola & Suoranta, 1999, 19.) According to Olsson and Sörensen (2011, 19), despite which perspective the researcher takes, the aim is to relate the theory and reality together. In my study it is more like an interplay between theory and data. First, I have studied automation and digitalisation literature, especially the field of payroll accounting and HR, and literature about managing change. After that I composed the interview questions and interviews. Later, I went back to theory and set up the framework about theory and began to analyse the responses. The work transformed between theory and collected data.

According to Eskola and Suoranta (1999, 19–20), in qualitative research a hypothesis on the research target or research results often does not exist. But surely, it must be considered that the perceptions relate to previous experiences. Based on these experiences, there are not going to be conflicts that limit research procedures. With the help of the material, the researcher can find fresh perspectives, not just confirm the previous ones. In my study, there is no settled hypothesis. Of course, there is theory from the subject, and it is possible to reflect the data back to the theory, but I did not want to make any assumptions. I wanted to build the framework from the data.

In qualitative research, the position of the researcher varies from researcher to quantitative researcher. In qualitative research, the researcher has freedom to plan and implement flexibly. It demands imagination, such as new methodological or writing habit solutions. (Eskola & Suoranta, 1999, 20.) In this study, the flexibility shows, for example, with partly open questions, arranging the interviews (the day, time and whether it is a face-to-face interview or a telephone interview).

Haavind (2000) has described the methodological process. Haavind is an emeritus professor at the faculty of Social Sciences, and she has an interest in child and youth psychotherapy, analysing gender meanings as well as interpretative methods in clinical and social psychology (UiO, 2018). I am going to use her description of the methodological process because it is well-suited to the abductive method which I have used for my research. I have introduced Haavind's (2000) methodological process in Figure 4. In Figure 5 I have described my methodological process using Haavind's (2002) process as a frame.

When a researcher recognises, criticises or wants to address something, he/she creates a discussion about the problem. This is connected to the empirical data which is collected by gathering information—in my study through interviews. This is the way in which I have gathered the interview data. This data will be analysed and the results presented.

Haavind's (2000) methodological process describes the phases of the research process as a series of transformations. The arrows between the phases describe the connection between them.

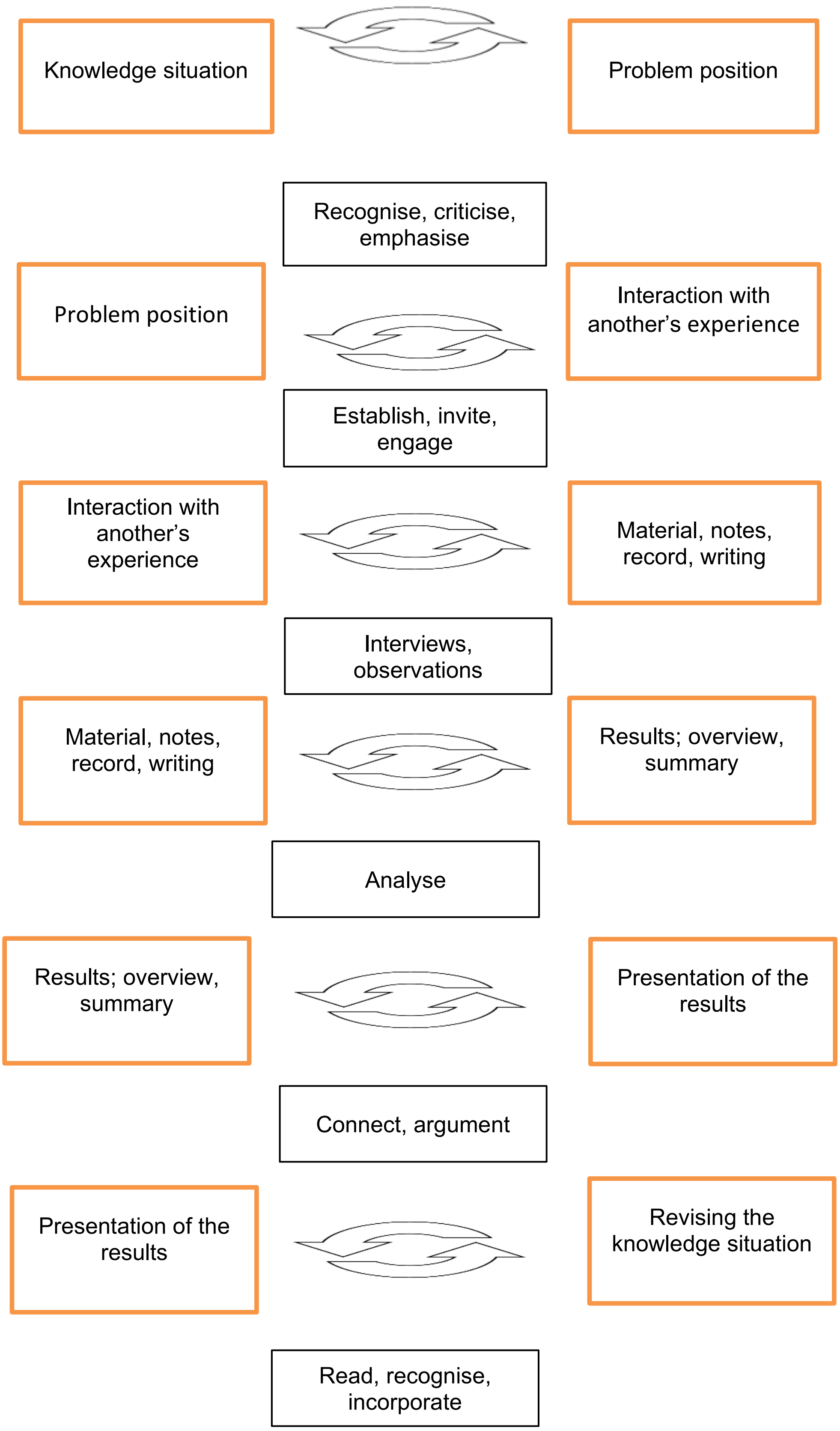

Figure 5. Methodological process (Haavind, 2000, 29).

In the following figure, I will introduce how I applied the interpretation spiral to my research project.

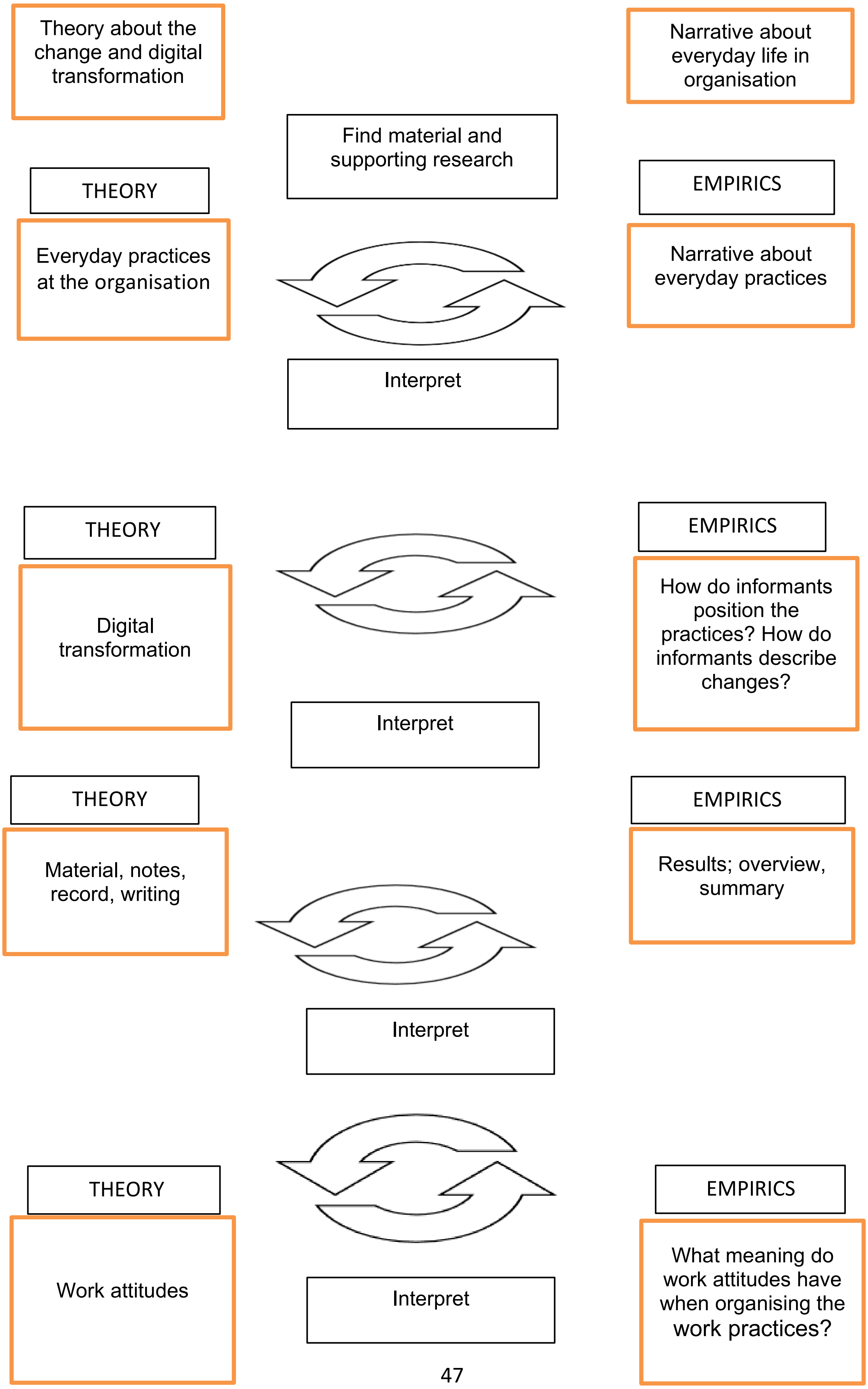

Figure 6. My version of the interpretation methodological process (Haavind, 2000, 29).

The purpose with this kind of research is to enhance the understanding of some phenomenon or action through interpretation.

I work at Kela as an assistant in the payroll accounting unit. I have worked at Kela since 2004 and in the payroll accounting unit since 2017. My work experience at Kela helps me to build an understanding of the subject of my study, but on the other hand, it can cause obstacles. I am pleased to have the opportunity to carry out my thesis study at my workplace. As addressed earlier, technology and automation have an important role in every organisation. This applies to Kela as well.

During my studies in Åbo Akademi, I began to discuss my thesis with my supervisor and the possibility of carrying out the study at my workplace. I wanted to do something that is both topical and would be useful to the organisation. My supervisor told me that technological changes and robotics are very topical issues today. This was something that roused my interest, but it took a while for me to figure out what I should study. There were several possibilities, such as processes, counting benefits from automation and management. First, I wanted to study managing change, but this changed during the research process to researching practices and attitudes.

I began looking for information from books and articles in summer 2019. I wrote the research plan in autumn 2019. According to Ahrne and Svensson (2015, 42), in qualitative research, six to eight interviews will be enough to ensure that the interview material is independent of the informants' personality aspects. I interviewed seven informants. I started the interviews on 3 February 2020. Two interviews were conducted on 3 February 2020 and the third one on 4 February 2020. The next two interviews were on 10 February 2020, the sixth interview on 30 April 2020 and the seventh on 26 June 2020. The last two interviews were conducted via telephone because of the COVID-19 restrictions. The first five interviews were face-to-face at Kela. The interviews were conducted in the informant's own work environment or another separate quiet setting. The length of the interviews is from 26 to 61 minutes.

According to Ahrne and Svensson (2015, 45), to achieve a successful interview, the interviewer has to ask questions in a friendly way and emphasise that the interviewer is interested in the opinion of the informant. The interviewer can ask supplementary questions to further show their interest in the interview.

I conducted the transcribing as soon as possible after the interviews. Most of the interviews were transcribed in the following two weeks after conducting them and one was transcribed after three weeks. I did not use any program to unwind the interviews because I wanted to write the analysis at the same time.

My study was born out of the interest I held for finding out what feelings technological change and automation cause. I am interested in people's behaviour. This subject gave me an opportunity to dive into the world of how people experience technological change and how this change could be supported. At first, I studied the change through the perspective of management, but during the interviews the informants talked more about their work practices and how they organised their work, which provided information about the informants' attitudes. That is why I changed my perspective from managing change to work practices. I began to gather theoretical framework data considering practice theory and attitudes. I have analysed the results according to different work practices and attitudes. I use narrative description to introduce the daily work at the payroll accounting unit. According to Ahrne and Svensson (2015, 169–170), narrative description directs text into becoming a story which contains the events of a specific time period and illustrates different roles. We can learn more about certain phenomena when we connect the narrative with the research questions.

3.4 Validity and reliability

According to Ahrne and Svensson (2015, 24–25), research has to be reliable. Qualitative research in social sciences has to pursue its reliability in another way compared to natural sciences where the results are usually quantitative and measurable. Transparency is one way to increase reliability. In my study, I have explained the research process and described it openly.

I chose to carry out the study at the organisation where I work. According to Jacobsen (2010, 22–23), carrying out the study at the organisation where the researcher works enables the researcher to better access information and already knowing people at the organisation supports the research. An "insider" can be treated more openly than an unknown researcher.

Because there is one male and six female informants in this study, I use unisex names. That guarantees the anonymity of the informants and enhances the validity of the study.

Confidentiality can be obtained so that it is not possible to identify the informant from the outside (Ahrne & Svensson, 2015, 29). Before and during the interviews, I told the informants may speak freely and that their answers are confidential. Nobody is going to be mentioned by name. Before publishing the study, everything is verified by managers at the unit. It is important to create an open atmosphere during the interviews, so that the informants feel that they can state their opinions freely and not have to think of what is appropriate to say or what the researcher wants to hear. This will increase the reliability of the interviews.

The informants cannot know what the future holds. That is why it might be difficult to answer some of the questions. However, the informants have experience from the past that affects their expectations and attitudes. The informants may have some internal expectations of needing to know more about the subject in order to be able to speak their opinions. Before and during the interviews, I emphasised that there are no right or wrong answers. The purpose is to create a dialogue about feelings and opinions.

According to Ahrne and Svensson (2015, 38), the interviewer has to pursue neutrality and objectivity during the interviews. In qualitative research this is not as clear because the interviewer has more of an opportunity to extend questions and take new issues into consideration. I consider that these issues challenge the researcher to not lead the conversation too much. On occasion, there are situations where the informant needs to be more open about their feelings to progress the interview. Much information is hidden behind the feelings and opinions of people. It is occasionally difficult to locate the underlying thoughts behind an opinion, and there might be many issues that are considered self-evident and are therefore left out.

Five interviews were conducted face-face at Kela. I wanted to create as normal an atmosphere as possible, and performing the interviews at work does not disturb the workday as much because there is no need to relocate. The two other interviews were conducted one-to-one via telephone because of COVID-19. During the phone interviews, the informants were at home.

The interviews were conducted in Finnish because every informant uses Finnish daily. I translated the answers into English, but the answers in their original language can be found in Appendix 5. I audio-recorded the interviews so that I can listen to them again if needed. This is one part of building the accountability of the study. This gave me the opportunity to transcribe the interviews word by word.

When writing the results section and performing the analysis of the data, I have acknowledged my employer’s request that the names of the systems the payroll accountants use are not mentioned. I use general names such as instant messaging system or payroll system, which is also called Tahti at Kela, and the service channel is called Tilaamo. Any system names that appeared in the interviews have been changed to correspond to the general name of the system or the name used at Kela in the published excerpts.

4 Attitudes to change in work practices

In this chapter I will present an overview of the work of a payroll accountant and explain how the work is organised, and via which channels the work tasks arrive. I begin my analysis by presenting a short narrative where I describe an ordinary workday at the payroll accounting unit at Kela.

I introduce the work practices that I consider to have emerged from the interviews. I use Gherardi's practice theory for the analysis. The themes that I have chosen are not directly from Gherardi's model or theory, but I use her practice theory to illustrate the practices that are presented in this study. I will present the work attitudes and attitudes to change. I will describe the resources which emerged from the interviews that support the changes and which issues were considered to provide more support in order for changes to proceed successfully.

The description of the results is partly about processes. Theories about processes are older, while practice theories are more modern concepts. Even though I describe work processes, practice theory is more suitable for my study. This is because it is important to obtain information from payroll accountants' point of view on how they see their daily work organised. This study is about payroll accountants' perceptions and not any given structures from above.

4.1 An ordinary workday at the payroll accounting unit of Kela

In this part of my thesis, I will give a short presentation of and describe the research results concerning work practices using the narrative method, after which I describe the results concerning attitudes using the thematic method. The analysis of the research results of both practices and attitudes are described through the thematic analysis method.

I conducted seven interviews between 3 February 2020 and 26 June 2020. These are presented in Table 6. The duration of the interviews ranged from 30 to 60 minutes. There were six female informants and one male informant.

Interviews	Name	Date	Duration
Interview 1	Aarni	3.2.2020	26 min 58 s
Interview 2	Inari	3.2.2020	51 min 00 s
Interview 3	Ivalo	4.2.2020	43 min 37 s
Interview 4	Kuura	10.2.2020	56 min 43 s
Interview 5	Paju	10.2.2020	35 min 55 s
Interview 6	Puro	30.4.2020	28 min 39 s
Interview 7	Sirius	26.6.2020	29 min 11 s

Table 6. The informants.

According to Special Eurobarometer (2017), there are differences between men and women. Compared to women, men are more likely to agree they are sufficiently skilled in the use of digital technologies to use online public services (men 69 %, women 61 %). Men are more likely than women to have heard, read or seen something about AI during the previous 12 months (men 53 %, women 41 %). Gender influences results, but it is not possible, due to anonymity, to describe any gender aspects.

The age range of the informants was 30 to 63 years. Education level ranged from graduate of a commercial institute to a Bachelor of Business Administration. Work experience from payroll accounting varied between two to 43 years. Every informant works as an assistant in a department of shared services.

I started working at Kela in 2004. My main duty was to handle social security benefits. In 2017, I started as an assistant in shared services as a payroll accountant. I have had three years of leave of absence. I have worked with all six informants for some time before my leave of absence. One of the informants has started in the payroll accounting unit during the leave.

4.2 The ordinary workday narrative

In this sub-chapter, I describe through a narrative an imaginary workday of a payroll accountant. This story is based mainly on the data I sampled from the interviews. I have added fragments of my own experience as a payroll accountant into the narrative in order to describe how work practices emerge in daily work.

Arriving at the office

I leave the snowy street behind me and enter the Kela building, a modernist fortress designed by the famous Finnish architect Alvar Aalto. In 1956 Kela employees moved into the new building. Even today, in 2021, the atmosphere of times past remains in the air. The grey stone floor and stairs and the lamps designed by Alvar Aalto transport visitors to the past. But there is something new that speaks of the changes, and that is the gate, which can be electronically opened with one's own personal badge. I pass the janitor desk and wave good morning as I step through the gate and move on to the stairs heading to my workstation on the second floor. I pass the lobby where I can see the old paternoster elevators, which are not in use anymore. There was a time when I used them, which was quite a journey.

When entering the corridor where the payroll accountants work, I say hello to my colleagues and to my supervisor who have already arrived and exchange a few words with them as I am heading to my workstation. Every payroll accountant has an office of their own or an office that is shared with another person.

Starting work

I turn on the computer on and sign into the time management system. Then, I read the latest news and updates on the intranet, Sinetti. A payroll accountant's workday includes various work tasks and assignments involving payroll issues.

Kuura describes the work assignments in the following way:

[1] *"All the assignments in payroll accounting: registering the new employees, registering the resigning employees, hmm… applying the employee claims, advising on HR-issues, especially concerning questions about disability pension, answering supervisors' questions and providing instructions."*

Initial tasks—taking care of email messages

After reading the news and updates, I check my work email. There is usually information about topics involving the workday as well as information concerning the instructions on how to deal with some specific issue or requests for an opinion on news that the HR-department is going to release. After I finish with the personal work email, I will check the common payroll accounting email messages to find out whether it is my turn. I check the email messages and forward them to the people responsible for each specific area.

I will take care of my own share from my specific area. I answer questions about annual leaves and partial working time. I make records of the lunch benefits and print files for archival. After recording all information, the payslip needs to be simulated so that any mistakes can be caught in time before the final payroll run. I file the records into physical folders that are arranged according to the months of the year. Every payroll accountant has their own folder where to file the papers. After the payroll run, the papers can be moved to folders that are archived. Usually, every recording needs to have a paper receipt to archive. The income tax cards are not required to be archived in a paper form due to the change in tax administration policy. Still, work in payroll accounting includes the handling of physical documents.

Inari describes the work tasks and indicates the documents in front of him/herself:

² "And here are lunch benefits to be corrected. It means asking for complementary information."

<u>Daily reports</u>

Next, I take the daily report from the payroll system. It includes the names of the employees whose information has changed due to some procedure. Usually procedures concern the following situations: the registration of a new employee, a work contract is ending, a continuance of a work contract, changes in the working hours of an employee or an administrative salary raise. The procedures on the daily report are recorded by supervisors, recruiting team members, HR-specialists or a payroll accountant.

Inari describes the work with the daily report in the following way:

[3] *“Daily report, we check what supervisors have recorded. Those are checked.”*

I go through the names that belong to my area of responsibility. There was no notification of any absence, so I only check the names that are in my segment. The payroll accountants have a list of the employees’ cost pools, and every payroll accountant is responsible for a specific segment.

Inari displays the document in front of him/herself:

[4] *“We have our own cost pools, I have it here.”*

In my daily report are employees whose work contracts are to continue. I will need to check to make sure those records are correct and to print out a note to place in my folder, as well as follow up on the contract records to confirm they arrive to the payroll accounting unit. When a work contract arrives, its contents need to be checked in order to make sure they correspond with the record in the payroll system and that the contract contains the needed signatures.

Three work hour adjustment requests are also included in the daily report. I will check that they are correct and again print out a note to put in my folder in order to confirm that the adjusted agreement arrives at the right unit. Changes in working hours are usually due to partial maternity/paternity leave or partial retirement.

<u>The daily mail</u>

It is Aarni’s turn to handle the physical mail and deliver it to the others. Aarni brings my share to me. There are a couple of tax cards, ten work contracts and two administrative salary raises.

Inari describes the tasks involving physical mail in the following way:

[5] *“Here I have agreements about salary and work time. And more, here is more. Here are discissions from pension provider, this person does part time work until the end of August. Those records must be checked. And then the income limit.”*

Instant messaging system

We offer an online support service for questions about payroll accounting for employees and supervisors via an instant messaging system at a specific time every day. I receive an incoming call. An employee is asking about overtime compensation. The employee wants to know which days have been paid. I check the hours and explain which hours have been paid. I then let the employee know that the remaining overtime hours will be included in the next salary as the remaining hours were added after the last payroll run. I receive thanks from the employee and the call ends.

Team meeting

We have an incoming group meeting. We gather in a meeting room. After a conversation about how the week has started, the meeting moves onto discussing the incoming salaries and how it affects both us and the supervisor, as well as what we need to consider when we create further records. We go through the feedback that the HR group has received as well.

Puro thinks that even though meetings are held, there is not enough time during them to go through everything, and on the other hand, when there is a great deal of information to go through, it is also difficult absorb all of it.

More on tasks

After the meeting I continue with the daily report from the payroll system. Aarni familiarises Sirius with payroll accounting tasks as Sirius has begun to carry out payroll accounting assignments. My hour with the service channel Tilaamo will start soon, so I prepare for that.

Kuura describes the service channel Tilaamo and working with it as follows:

[6] *"Tilaamo is a service channel. Previously, all questions and information to record, tax cards, lunch benefits and others to be recorded came through email messages, so after spring 2018 the service channel has been introduced so that tax cards, lunch benefits and other questions, all the tasks that previously came through email messages will be processed*

through the service channel. We have shifts, that is, everyone works at the service channel one hour per day at the same time."

Paju describes working with Tilaamo:

[7] *"But I see that this is much time-consuming, when they ask about everything concerning retirement and holiday issues and other difficult issues, so it does not work so well on that purpose. I think that email is a much better option because it provides an opportunity to reply immediately."*

I start working on the requests on Tilaamo. Assignments from Tilaamo are not shared according to the cost pool areas. Requests are answered in order. The exceptions are issues that are incomplete or issues that need more time such as, retirement issues. They can be transferred to the person whose responsibility they are.

There is a service request concerning lunch benefit system issues. I transfer it to the person responsible for that.

[8] *"And then I deal with those lunch benefit system issues…"*

I open more requests from the service channel. There are both lunch benefit issues and income tax cards to record. Then, I reply to the supervisor about a sick leave request. Then, there is a request for a salary certificate that needs to be composed. I open the template and check whether there are unpaid absences that need be added on the certificate. I start gathering the information about the salary during the specific time period and write the certification and mail it to the recipient. Tickets from the service channel can be closed after answering the questions and when the ticket is completed. The HR department uses its own example answers that can be used as a guideline when responding to the requests. Even though answers must often be modified, there is a clear and coherent structure on how to reply.

<u>Lunchtime</u>

At lunchtime we head to the canteen on the first floor to have lunch. Inari will follow us a little later. We gather around a table that seats eight people.

We talk about the weekend and about current topics from the news. We usually do not discuss any work matters at lunch.

More about email messages

After the lunch break, I check the incoming email messages and forward them according to the cost pools.

Kuura has had a question about labour code and has sent the response to inform all payroll accountants. I read it and transfer it to my own email folder so that I can find it later if necessary.

Aarni explains how she/he tries to improve, for example, the information flow:

[9] *"I always try to inform others via email messages when I receive something…"*

Registering new employees

I take the list of new employees from my segment from Tilaamo. I check which of the new employees are already in the system and whether they have sent their income tax cards. If their tax cards have arrived, I will add the information into the system, so that the employee will receive their salary. I will confirm that the employee has actually started work at Kela. This is done by checking the employee's work hour information from the payroll system. After this, I print a note which I put in the folder to wait for the original work contract. When the work contract arrives, I make sure that everything is included and that the information corresponds with the information in the payroll system. If something is unclear, I will contact the employee's supervisor.

[10] *"I have now collected the ones who have started today. I have recorded them as hired employees. And then I need to confirm that their tax cards will arrive."*

From those employees who have started working, but not sent the tax card, I will request the tax card via email to send it to payroll accounting. As we do not require the tax cards in paper format any longer, the digital version can be sent attached through email or Tilaamo.

Coffee break

In the afternoon we have a coffee break. Usually almost everyone has a coffee break together. Sometimes someone takes the coffee with him/her, but many of us sit for a while and chat.

Additional work tasks

After checking the new employee list, I have two salary certificates to compose concerning study leave. The other certificate I can compose immediately, but the other employee's absence is not recorded in the payroll system. I need to check who is the employee's supervisor from the payroll system and send an email to ask the supervisor to record the information in the payroll system. After the information is recorded, I can create the certificate. I notice that the afternoon post has arrived. I quickly summarise my to-do-list for the following day. In between the physical mail, email and the daily report, I will take the list of employees on maternity leave and apply for the employer's claims from the social insurance organisation of Kela.

I also go through sick leave certificates and apply for the employer's claims for paid salary during sick leave from the social security insurance organisation of Kela. Then I check which of the employees have resigned and make a record of resignation pay. And at the end of the week, I need to collect a list from Tahti, the payroll system, and confirm that employees with long absences are sent their payslips as physical copies. Employees who have returned to work can see their payslip information in Tahti. All employees at Kela can see their own payslip in Tahti, but during a long absence the employee has no opportunity to see the information. It is possible to make a record in Tahti in order for the employee's payslip to be sent home instead. When they return to work and the payslip is no longer required to be sent over, we again modify the information in Tahti. When an employee resigns, we send the final payslip via mail to the employee's home.

The next week's to-do-list contains recording the decisions of accepting previous work experience that might have an impact on calculating annual leave. Changes in the employees' working hours must be checked because they can affect how annual leave is accumulated, and possible changes to the annual leave must be calculated and recorded into Tahti.

After finishing the to-do list for the coming week, I shut down the computer and switch off the light. Our supervisor and Inari, Ivalo, Kuura and Paju will continue with their work. So, I say goodbye to them and head to the bus stop.

4.3 An initial presentation

In this chapter I will present an overall view of the payroll accountants' work. This Includes describing work tasks, the systems and the different contact channels the payroll accountants use as well as the timetable of the work tasks.

I strongly connect the work of a payroll accountant with the payroll runs. There are two main payroll runs that are completed twice in a month, which are the payroll run for permanent employees and the payroll run for temporary employees. There are also two payroll runs for paying compensation to the people who are not employed by Kela, but have completed hours or assignments for Kela, for example, board members, auditors, freelancers and interpreting services. An employee of Kela can also receive compensation for producing a piece of writing on a relevant theme, for example, on a blog, but the compensation is paid in the typical payroll run. Dealing with these types of compensation has only a minor role during a typical workday. There are two payroll accountants who record these compensations. This is an example of an assignment that is shared between only some of the team members. Not all payroll accountants record these compensations.

Payroll accountants use various software systems at work. One relevant and main system is the payroll system called Tahti. The system provides various methods to check and record information attached to payroll accounting. From the payroll system the payroll accountants receive various lists, and they record many types of information into the system, such as incoming or resigning employees, income tax cards, lunch benefits and administrative salary raises. Everything that affects an employee's salary is saved in the system. The supervisors record, for example, changes in working hours, and the record shows which payroll accountant will receive it the next day from the system to work on. The recruit team establishes new employee information into the system, and the payroll accountant receives the information in order to complete the procedures to continue from the list taken from the system.

The payroll accountants work with a service channel system called Tilaamo. The payroll accountants receive work tasks through the service channel. The requests often concern lunch benefits, questions about annual leave, payslips, work hours and salary certificates. Most tax cards are sent through the service channel as well.

The payroll accountants use an email application for email messages and for scheduling. The payroll accountants receive questions from supervisors and employees concerning payroll issues and other HR issues. Part of the daily work tasks come through email. Email messages are used to share information between team members, group members and between different departments as well as with external contacts such as, pension providers and insurance companies.

The instant messaging system is used to interact with employees, supervisors and colleagues. It is used mainly in the interaction inside the organisation. The instant messaging system enables conversation through video and voice in one-to-one, group calls and instant message settings.

Via the ordinary mail the payroll accounting receives original work contracts, medical certificates, administrative salary decisions, tax cards and part-time work contracts. Due to the changes to decrease paper usage and the rise of new technological systems, the amount of physical mail has decreased. An example of this is the electronic direct transformation of annual tax cards which are valid from February onwards each year.

The payroll accountants use Kela's social insurance institution's service channel for employers to apply employer claims such as family allowance and sick leave allowance.[2] The pension provider and insurance company have a service channel for employers that is used to transfer data. All data transfers comply with legal regulations.

An overview of the payroll accountants' tasks, systems they use daily and the time period for executing tasks is introduced in Table 7. The records that influence salary depend on the payroll run which must be executed in time. If the record is not completed in time, it is corrected in the next payroll run. Or depending on the situation, the payment can be carried out manually or if it is a refund, it can be billed.

[2] Työsopimuslaki 55/2001 - Ajantasainen lainsäädäntö - FINLEX ®[4]

	Payroll system	Service channel: Tilaamo	Email messages	Ordinary mail	Kela service channel/ Insurance service channel/pension provider service channel	Instant messaging system
Daily	Check: The changes that supervisors have made the day before Note: Issues that need to follow	Record: Lunch benefits and income-tax cards Reply: To supervisor and employees	Check: The requests and proceed with them	Check: Contracts and agreements Record: Administrative salary decisions and distraints		
Every other week	Record: Compensations and new employees and resigning employees List: New employees and resigning employees		Check: Compensations		Follow-up: Sick leaves	
Monthly					Apply employer benefits: Maternity benefit	
When the request emerges	Record: Retirement information Check: Retirement information	Compose: Salary certifications Advice: HR issues to supervisor and employees	Record: Administrative salary changes Check: Work contracts and salary changes Advice: HR matters to supervisor and employees	Record: Administrative salary decisions and decisions of distraints Check: Work contracts, salary changes and decisions of distraints Advice: HR matters to supervisor and employees	Apply employer benefits: Accident insurance benefits Inform: Salary information to pension provider	
			Contact: Supervisor when some record needs to be changed or checked Employee: When some issue needs to be checked			Contact: Supervisor when some record needs to be changed or checked Employees: When some issue needs to be checked

Table 7. Organising the work tasks.

4.4 Analysis of practices

In this sub-chapter I introduce six different practices that I have identified from the interviews. Themes that have emerged from the data are work assignments, organising daily work, communication, collaboration, perceptions of current management in daily work and implementation of changes. I have used Gherardi's practice theory to build the framework in order to analyse the results. These identified practices are not directly from Gherardi's model. I have chosen the practices according to the information that has emerged from the interviews. In Tables 8 and 9, I introduce the practices and nuances that I noticed in the interviews. The number of the letter P or N expresses how prominent a certain practice is in the daily work. The P stands for positive nuance and the N for negative nuance.

	Aarni	Inari	Ivalo	Kuura	Paju	Puro	Sirius
Work assignments	P	PP	P	PP	PPP	PPP	P
Organising the daily work	PPP	PP	P	PP	P	PP	
On daily communication	P	P	P	P	P		
On collaboration practices	P	PP	PP	P	P		P
Employees' perception of current management	P	P	P	P	P	P	P
On implementation of changes	P		P	P	P		P

Table 8. Positive nuances.

	Aarni	Inari	Ivalo	Kuura	Paju	Puro	Sirius
Work assignments	N	N					
Organising the daily work							
On daily communication	N	N	NN			NN	N
On collaboration practices	N	N	N		NN	N	
Employees' perception of current management	N	N	N	N	N	N	N
On implementation of changes	N		N	N	NN	NN	

Table 9. Negative nuances.

4.4.1 Work assignments

The first practice that I identified is the work assignments. They are the basic tasks which are obligatory and are the core functions of a payroll accountant's daily work. The model of the practice is described and analysed as a texture of connections of actions (Gherardi, 2006). To understand how other work practices emerge in daily work, it is relevant to know what a salary accountant does.

The informants named the following assignments: checking the records, for example, concerning work contracts and working hours, recording the luncheon voucher and tax cards, distraints decisions as well as handling the information about new or resigning employees. Administrative salary decisions and decisions concerning previous work experience which affect annual leave are recorded into the system. A payroll accountant composes salary certificates, applies employer claims (e.g., maternity and sick leave allowance for the time employer has paid salary) and workplace accident insurance benefits. A payroll accountant works with various lists and reports from the payroll system and confirms items and records them as instructed. When needed, they ask for more information in order to make sure the records are correct. They check and record compensations. They keep up to date on employees on long sick leaves, and advise employees and supervisors in HR matters such as retirement, annual leave and working hours. A payroll accountant makes sure the amount of annual leave for each employee matches their hours worked. Payroll accountants count out the annual leave of resigning employees and when necessary, allow the incoming annual leaves to be applied.

According to Gherardi (2009), theories of practice assume that agency is distributed between humans and non-humans and in which the relationality of actors between the social world and materiality can be subjected to inquiry. The work assignments of payroll accountants contain much action between people and systems.

Payroll accountants have versatile work tasks, and they need to move from one task to another smoothly. Tasks are typically attached to each other, and payroll accountants need a wide range of information about HR matters and technological systems to accomplish everything. Every informant mentioned that there is a great deal of work. This was considered to have both negative and positive effects. Some work tasks were considered boring and routine, but on the other hand, there were tasks that were varied and interesting. Routine work was expressed to have both negatives and positives. These opinions are part of task-based work attitudes, which are presented after work practices.

4.4.2 Organising the daily work

In order to accomplish work tasks, they need to be organised. The second practice which I have identified is organising the work tasks. This means organising people, time, space and other resources. In other words, this practice is to form structures, planning, scheduling and resource allocation. According to Crevani (2018), organising frames the structure and movement that transform the organisation from one place to another. Change in practice happens by organising these resources. Organising as practice means in this context the description of how payroll accountants organise their daily work as provided by the interviews.

As mentioned earlier, according to Jarzabowski et al. (2007), practitioners form praxis and practice, for example, through their action and what kind of practice they use for doing practice. According to the informants' description, work is organised from the strategic level to the operational level as concrete actions through specific instructions of what everyone is expected to do. For example, the daily reports from the payroll system and the payroll accountants each having their own turn to complete the requests from the service channel. Additional channels for requests are email messages, the instant messaging system and the regular mail. The payroll accountants' work is attached to payroll run timelines. Specific records must be completed in time, so that the salary information is correct and paid accordingly.

Work instructions and specific instructions for execution come via the instant messaging system or email. In legal matters, email messages are used. The intranet, Sinetti, houses the collective agreements and the HR handbook, which are available to every employee. In the payroll accounting workspace in Sinetti, which is accessible only to payroll accounting team, there are specific instructions on, for example, how to do recordings.

Employees at Kela work under a certain cost pool, and every payroll accountant has a set numbers of cost pools that they are responsible for. The cost pools are shared between payroll accountants so that each payroll accountant has approximately the same number of employees at their remit. This makes it so that the tasks are divided evenly between all the payroll accountants.

It is important that everyone knows how to do their work and what is the schedule and how tasks are shared. Some system features were considered to be inflexible, and information about the better usage of the system could help improve the daily work.

Sirius explained that the system is very inflexible and there is not enough information on what options there are to print out different lists or reports.

[11] *"…, it might be that we want some report from that system and we think it is not possible to print and like that, until someone comes and tells us that it has always been possible to print it."*

Theories of practice view actions as 'taking place' or happening', as being performed through a network of connections-in-action (Gherardi, 2009). When organising work, having a network with others is relevant because it helps compile information in order to enable better organised work.

Kuura mentioned that one challenge in the daily work is to get people to work towards a common goal. A step towards this is open, face-to-face communication. Puro emphasised the meaning of face-to-face discourse. Everyone could be more open and trust each other more. Problems usually arise from working methods that are different. A certain way suits one person better than the other, which causes people to have a feeling that work is not shared equally. Kuura believes that this causes a negative atmosphere. But there have not been any suggestions on how the work could be shared better. One reason can be that people consider the tasks to be too narrow, and it causes the work tasks to not be so versatile. There was an effort to work so that different tasks were shared between teams and after a while team members could transfer between teams. This would provide an opportunity to concentrate on specific tasks and then transfer from one team to another and concentrate on the tasks of the other team.

4.4.3 On daily communication

The third practice I identified was communication, which has a relevant role in performing daily work. Communication includes cooperation, engaging people in dialogue and gaining cooperative processes through social interaction in order to make the daily work more functional. According to

Moran and Brightman (2001), it is relevant to understand what motivates people. This understanding can be created through communication.

According to Gherardi (2019), communication as practice can be understood as relating/linking/connecting, and it is rooted in the critique of the transmission/conduit view of communications, and of the interpretative /interactional view as well. Communication is not just about talking or writing, it also about connections, links or relations that establish themselves between various beings.

The payroll accountants share information through email messages, face-to-face and in meetings. Paju, for example, says that it seems to work quite well. S(he) says that sometimes, however, it is difficult to remember everything, but an answer is always found.

Information flow can be seen as a two-edged sword. Information is considered important, and it should reach everyone, but when there is too much information, it is impossible to remember and absorb all of it.

Kuura said that s(he) shares information by forwarding the information s(he) receives to the other payroll accounting employees. But this information is not collected into one specific location. Everyone stores the examples in their own folders, and it is sometimes hard to find old information. But it is always possible to ask others, and with some technical issues it is possible to work together in order to make sure that everything is completed correctly.

Puro thinks that most of the conversations happen unofficially, and the information does not reach everyone. Aarni said that many work matters are discussed only unofficially. To develop proper communication which feels equal, Inari said:

[12] *“I think I share information actively. But, uh, but somehow, I feel, I am not informed similarly.”*

Every informant brought up the scattered information and how the information does not always reach everyone. Almost every informant said that they wished to find the information collected in one location. There is a great deal of information. Gathering and updating it is very time-consuming.

For example, the answers received for legal questions are not collected in one location. Every payroll accountant has them in their own folder.

[13] *"The interpretations of collective labour agreement aren't collected in the same location, everyone has them in their own folder."*

The payroll accountants inform root users of current important topics. The root users will take the information forwards. These topics are discussed together, and the information text is formed together.

Kuura describes information flow in the following way:

[14] *"This one has been on the newsletter of managers, so it is in Sinetti."*

The next is an example description of how payroll accountants receive information about changes in IT-systems or other new issues:

[15] *"If there are some changes concerning systems or new issues, the main users, xxx at the moment and later xxx, when (s)he is better acquainted with his/her work assignments, they usually inform everybody via the instant messaging system about the changes and often send the instructions through email, if it is a matter of technological change, so the instant messaging system or email messages are used."*

Communication with customers happens usually via Tilaamo, email messages or the instant messaging system. Paju mentioned that older employees are more likely to contact people through email than the service channel. Paju says that younger customers seem to have a better grasp of how to use new programs. But it is very rare that someone would say that they do not know how to use Tilaamo.

Kuura mentioned that in the Tilaamo system, there is no adequate opportunity for interaction with customers, so email messages are needed occasionally.

4.4.4 On collaboration practices

The fourth practice is the collaboration practice. The payroll accountants collaborate with multiple parties in the organisation and with various organisations outside Kela, such as pension providers, insurance companies, tax administration, employment fund, the TE-centre and the Kela social insurance institution.

The payroll accountants collaborate with each other in a team and with their supervisors. If someone is absent, there is a list of who is responsible for that specific part of the work. Many interviewees mentioned that they try to make sure that important issues are solved on time.

Puro said that there is not enough time discuss everything in the meetings. Puro was expecting for more active conversation. But help is always available when there is a problematic issue:

[16] *“Yes, it is always possible to ask for, you don’t need to figure out on your own how something might would work, so in that way, we share information.”*

The payroll accountants collaborate inside their own group and unit. The collaboration with other group or unit members works well, but there is no time to become familiar with the work of others. Only when a matter is needed to be solved does the payroll accountant contact the person or group in order to solve the problem. Payroll accountants receive instructions and interpretations to their work tasks from the management support unit. Collaboration was seen often as rather distant, and the information flow was seen as one-way only. Information and instructions were seen as being given directly from the unit. Most of the informants wanted to have more discourse and an opportunity to affect some of the decisions. They wanted more concrete instructions on how new procedures are executed in practice. Sirius mentioned that there is a positive effect when information is given directly. It makes the instructions clearer and there are issues that are essential. There seems to be an understanding of an organisation's bureaucracy and hierarchy. Another informant said that it is easier to perform procedures when they receive the relevant information in time so that it leaves some time to prepare for a change or new procedure.

[17] *"…but general issues, for example, whatever comes to us from the upper level, it is a little bit worse that information doesn't always reach everyone. It is a little intermittent, that information."*

Payroll accountants collaborate with IT-support. If there are issues with IT systems, it is quick and easy to ask one's colleagues for help, and if they cannot help, IT-support will. Inari and Ivalo shared similar experiences about the trust they have in the IT-department. They have received help from IT-support with technical difficulties.

[18] *"Well, yes. Yes, we got it* (help), *the IT-section handled it mostly and then, of course, our root user was assisted, who's the one who brought the biggest changes to the system."*

As Gherardi (2016) mentioned, knowledge through doing is a continuous process which establishes a network of practicing. This is seen, for example, when the payroll accountants collaborate with Kela's employees and supervisors daily. The supervisors are also Kela's employees, but they have a different role when they take care of their subordinates' matters. That is why the payroll accountants speak of supervisors and employees in their daily work. The payroll accountants advise the supervisors and the employees in HR matters. Supervisors might ask for advice about how to record information that is their responsibility to record or ask about information that is a supervisor's task to share. The payroll accountants advise supervisors and employees, check and record issues attached to payroll accounting and deal with other HR matters. The collaboration works well, but some informants mentioned that the increase in amount and variety of work tasks causes them to not have time to check or confirm matters. Contemporary customers are more averse to asking about various interests because of the flexibility of working life brings so much variation to choose from. For example, the flexibility of different working hours in certain circumstances, remote work and lunch benefits.

Practice is a knowledgeable collective action that forges relations and connections among all the resources available and all the constraints present (Gherardi, 2009). The collaboration with people and groups came up clearly in the interviews. Collaboration has a significant role in a payroll accountant's daily work. Co-working is described as an important element of collaboration with others, according to the interviews and as Raelin (2016a) describes.

4.4.5 Employees' perception of current management

The fifth practice is about management and how the informants see management in their work.

The senior management is not so visibly present in the payroll accountants' everyday work. Inari explained his/her perception in the following way:

[19] *"Senior management is not so visible in the work, but what occurs to me is that we receive clear work regulations from the senior management, and then our supervisor's supervisor brings them down to the unit level, whatever the senior management has decided and what are the issues and the procedures needed. The work of the senior management is not always something on the practical level."*

Payroll accountants considered middle management to have much work and be busy, but almost every informant said that daily management functions well. Payroll accountants wished for more support in more demanding working circumstances. Paju said that (s)he considered that the payroll accountants have received help and that their requests have been heard better lately. Many of the informants said that if supervisors were more aware of what the work of payroll accountants is like, the payroll accounting unit would receive more solutions and support in their work. Discourse with middle management works well, and the informants said that matters are easy to talk about, but many had a feeling that it does not necessarily lead to solutions. Inari mentioned that it is understandable that middle management needs to find balance with the demands of the subordinates and senior management.

Kuura expressed the feeling that management does not make such a big appearance in the daily work of payroll accountants as well as the feeling that information does not reach payroll accountants in time. Sometimes the information only arrives when problem-solving.

[20] *"Well, we of course solve those, before answering customers…"*

When it comes to feedback, it is given by a supervisor in the salary and development discussions. Puro said that not having their own supervisor, who is responsible only for payroll accounting, causes stress. (S)he understands that it is not possible to change everything they want to change, but it feels like one needs to repeat issues several times in order to be heard. Some issues can progress, but it takes time.

[21] *"Well, not all is possible, it feels that you mention issues repeatedly and then they are forgotten, or apparently some things go forwards, but it takes time".*

Puro said that (s)he has been pleased recently with the resources they have received. Their concerns have been heard and they have received help with their work.

Inari said that (s)he respects the ease of contacting management and their robust way of acting. Ivalo said that it is easy to contact a supervisor. The supervisor delivers the procedures from upper management to the execution level, and the work is arranged according to instructions. Crevani

(2018) highlights the importance of the direction that management provides from A to B through social interaction.

Managers are appreciated because they are there if something difficult happens. For example, if inappropriate behaviour occurs, it is immediately taken care of. According to Gherardi (2009), practice is viewed as the effect of a weaving-together of interconnections in action, or as ‘doing’ society. This is where I view the management as having a significant role.

4.4.6 On implementation of change

The sixth and the last practice I have identified is the implementation of change. This is about how payroll accountants handle and actualise the changes that occur in their daily work.

Payroll accountants confront changes in their work. There are, for example, legal changes that affect technological systems and the information of how they advise customers. There are technological changes that help with work tasks, and these changes need to be mastered. In addition, there are changes that concern how the payroll accountants organise their daily work. Raelin (2016a) and Eslen-Ziya and Erhart (2015) write that leadership becomes a common process when many have the opportunity to participate. Every informant said that communication is open and there are opportunities to plan new working practices together when it is about optional changes. However, the results can be ineffective if not all agree to the changes.

Aarni said that only compulsory changes are carried out. These are legal and technological changes that have to be made, and this does not request much conversation. But Aarni continues by saying that almost every change that is not compulsory will not proceed even if only one person is against it. This makes it difficult to try to find solutions in order to execute work in a different way.

Raelin (2016b) says that mobilisation inside a group starts when the group reaches a consensus about an issue. According to the interviews, consensus on optional matters is not often reached, and even though effort is put into discourse and interaction, many informants stated that even more interaction is acquired.

Many informants are curious of change and new ideas, but the process still dries out on the way. Communication about the process is minor, and people are not aware of what has happened during the process. Moran and Brightman (2001) write about the importance of dialogue in the change process. Dialogue can decrease change resistance and minimise the threat of the employee feeling that the change is happening against their knowledge and their body of work.

The information that payroll accountants receive from management is not always concrete. This sometimes causes more work for the accountants because the procedures which need to be changed affect the whole system. These issues need to be solved before the payroll accountant is able to do the required work task. In this the payroll accountants receive much help from IT-support as well.

Paju said that it has been a positive thing that when planning changes in programs and systems, the payroll accountants have been heard. This provides the feeling that employees are heard and respected, and it helps to realise changes that are important. Paju said that of course it is not possible to execute every suggested change, but having even a part of them accepted helps.

[22] *"It always helps if you are, somehow, able to participate. That planning kind of, well. But of course, everything is not possible to execute in a way that we think to be a fluent way of getting something done, so then there are probably some obstacles in there."*

Moran and Brightman (2001) argue that communication gives individuals trust in changes and explains why changes are implemented. Many informants considered it important to take part in the discourse when discussing the changes. This provides a solid foundation for successful change because of their willingness to participate in the change process.

According to Raelin (2016a), engagement is important when implementing changes. This engagement is obtained through social interaction and communication. This is where I see one link between practices and attitudes because engagement is also a matter of commitment. Bourdieu (1972) speaks of 'circuits of reproduction' which creates objectified social structures and the conditions in which it occurs. In the interviews, the meaning of social structures and conditions were considered relevant when implementing a change.

4.5 Attitudes

Information about attitudes is categorised in a group of three work attitudes and attitudes to change. Work attitudes include task-based attitudes, people-based attitudes and organisation-based attitudes.

4.5.1 Informants' attitudes

I collected the informants' attitudes involving work attitudes into Table 10. I divided the results on the basis of which attitude informants have described and collected the information according to the issues they mentioned. Task-based attitudes and people-based attitudes were mentioned more often than organisation-based attitudes. Task-based attitudes were more likely to concern the feeling of being in a rush and scattered instructions. People-based attitudes involved thoughts about collaboration with colleagues, and communication was considered to be working inadequately overall. Opinions concerning organisation-based attitudes did not arise much. They were rather considered to involve feelings about bureaucracy such as lack of flexibility and resources.

	Task-based attitudes	People-based attitudes	Organisation-based attitudes
Aarni	++	+++	+
Inari	++	+	+
Ivalo	++	++	+
Kuura	+++	+	+
Paju	++	+	+
Puro	++	+	+
Sirius	++	+	+

Table 10. Informants’ attitudes.

4.5.2 Analysis of the task-based attitudes

The issue attached to task-based attitudes that I consider to have emerged from the interviews was that the overall job satisfaction was quite good.

Aspects seen as positive were that daily work is versatile, even though payroll accounting contains much routine work. Besides checking and taking lists, it provides an opportunity to advise people and create recordings. The work provides opportunities to serve customers such managers, employees and stakeholders.

A positive matter at work is that it is not boring.

[23] *“Perhaps the most positive thing is that I am not bored.”*

Even though similar hurry has been experienced in the past, it has not caused such anxiety. Now, one cannot expect help from others when everyone is in the same situation. On the other hand, informants said that one is always able to obtain help from the others, but currently everyone is tied up in their own work, so much so that it is impossible to receive concrete help with one’s own workload. Work has become more demanding in a way where customers are expecting answers faster than before. However, there is still faith in that everything will be managed.

The system of flexible working hours is a positive matter at work. Satisfaction with the work itself varies between informants and assignments. Some consider some tasks boring and, on the other hand, it can give someone the feeling of succeeding in their work tasks.

The scattered information causes uncertainty.

[24] *"…written instruction does not simply exist for everything. Everyone carries out the work in their own way, and then you need to go and ask from those older employees because the information is not necessary found elsewhere, and the information is only memorised."*

Sirius said that there have been efforts to gather the information in one location, but the updating is time-consuming and easily left un-done. There is a vast amount of information from previous years and for various employees, so it is difficult to collect all of it.

There was variation in how the work should be organised, and which changes should be implemented. Aarni said, for example, that the only good thing is that there is work, even though occasionally there is too much of it. Feelings about job control varied. Not every informant considered it to be so important to be able to make decisions concerning their work. Over half of the informants said that changes that are resisted by even some of the members of the unit do not proceed. This can be considered to mean that someone else makes the decisions that affect others who would want to make the change. None of the informants said that they could not meet the requests that the job demands. Role overload was mentioned by every informant. Every informant described the rush there is with the work tasks. There is much work and tasks require time, and there is not enough time to work the way the informants would like to. For example, both Aarni and Inari said that there is so much to do: it feels like one does not have enough time to do the work as professionally as one would like. Too much work was usually considered a negative, but Aarni, for example, said that it can also be a positive that there is work.

[25] *"There is work. There is enough work. There is a little bit too much work."*

On the other hand, none of the informants mentioned any problems with human errors. The informants respect their colleagues' know-how. No-one said that someone would not do his/her work.

In various organisations, the number of employees is continuously decreasing and other changes concerning employees are implemented. That is why work is not seen as something self-evident. Kela has not cut back on the number of employees. This can create a feeling of security that affects job welfare and work commitment.

The number of payroll accountants has not increased even though the number of employees in general at Kela has increased. This causes more work for the payroll accountants. Some work assignments were considered boring and frustrating Recording the lunch benefits of overtime work performed on the weekend causes extra work and reviewing because the work might be reported wrong. Solving the issue is time-consuming. These problems are partly due to inadequate communication between supervisors and payroll accounting. Puro said that the inadequate communication such as complicated and incomplete instructions are negative matters.

Colleagues are an important factor of work. It is easy to ask for help from colleagues, and interaction with colleagues is good. Continuous changes create interest in work. And learning new systems, for example, has brought such changes to work.

Paju explains that variation is a positive matter, but on the other hand, routine work is something that provides a feeling of managing well and succeeding. This affects work welfare positively. Continuous changes can cause a feeling of uncertainty because one is not always able to trust that the information one has is the newest.

In Aarni's consideration working methods were old-fashioned. When introducing changes, resistance is persistent. Much effort is put into the process, and much time is spent in planning new approaches, but the results are not very promising.

Informants observed that scattered information causes problems. The payroll accountants would prefer to have all information collected in one location because otherwise it affects information flow and directly influences their work as well. It is time-consuming to find the correct pieces of information. The continuous changes might demand instructions to be updated constantly, which consumes time as well.

Every informant described the appreciation for order and systematic working methods in some way. Paju expressed that the feeling is very stressful when one sees that there are dozens of requests in the service channel waiting to be completed before the final payroll run. But it is possible to receive help from others, and the informants are able to cooperate well among themselves in order to solve and arrange solutions for how to share the tasks.

4.5.3 Analysis of the people-based attitudes and organisation-based attitudes

The issues emerging from the interviews attached to people-based attitudes were, for example, that satisfaction with colleagues is very high. Informants expressed that colleagues are important, and even though there might be tensions between colleagues, work is always taken care of.

Paju said that even though there has been need to hurry before, it has not caused anxiety because one always received help. Now, everyone is so busy that it is difficult to share the work. Customers have greater expectations for the service and the speed of the response. This affects the feeling of being rushed and planning the work. Many of the informants said that they receive help when they have difficult issues to deal with, but almost everyone also said that they have not had the time to help their colleagues with the workload. Informants described that it is easy to ask for help concerning challenging questions.

The interview with Sirius showed the importance of succeeding at work from a customer's point of view as well. Solving difficult dilemmas and having positive feedback feels good and motivates.

Informants respect the knowledge of their colleagues and sharing information. Inari explained that a positive element of the work is that one can work with numbers and people in a suitable balance.

[26] *"Well, you can work with numbers and people in a suitable balance."*

Sirius mentioned a positive thing that concerned customer service.

[27] *"A good customer service experience is positive… …the customer has been pleased and gives good feedback, that makes me happy."*

If there are differences between opinions, it does not have an impact on the work. Ivalo, for example, described the impact of opinion differences in the following way:

[28] *"Well, work flow is not so affected, but then there are these personal chemistry issues, that kind of thing that does not always…, I haven't taken the issue further, I don't want to interfere, I have ignored the issue. It does not impact work flow."*

Informants highlighted conversation and communication. Informants wanted support for changes and resources. Inari said that (s)he can tell managers about the working situation of the payroll accounting unit and after that (s)he has done what can be done. Inari continued on to say that it is not always a manager's decision and that it is difficult to know what other decisions are being made that affect work arrangements.

Every informant found management to have both positive and negative aspects. Conversation with management was described as open and discreet. One emergent issue with management regarding fairness was that some informants felt that there was no progress with their requests and they felt left alone. The informants said that it is difficult to manage something if management does not know what their work looks like. Group support is important in situations where information about the work situation is needed to be taken forwards.

The informants have a feeling that the supervisors do not understand the actual workload the payroll accountants have. Many feel that it is difficult to share the work assignments and that the workload is high.

The interviews showed quite a few issues concerning organisation-based attitudes. Affective commitment is strong when focusing only on the employee changes inside payroll accounting. Two informants have worked at Kela's payroll accounting until retirement age. One informant has worked at Kela's payroll accounting unit for over ten years and before that they had another role at Kela. As mentioned earlier, Allen and Meyer (1990) argue that a committed employee is determined to stay in the same organisation despite whether the organisation is in a favourable or unfavourable state.

Ivalo expressed that flexible hours are a positive matter and enhance work satisfaction, but access to different kinds of training opportunities is scarce. One reason for this might be because the organisation is a public instance and there is no financing to allocate. It might also be difficult to find training that is aimed directly at payroll accounting. It was mentioned that one useful training opportunity has been Advanced Collection days.

[29] *"It is more like we solve problems together and it (training) has been explained with economic reasons, I understand that when we are a public organisation, but the only training we had was Advanced Collection days and only two people can attend that… so, there is opportunity to participate, but the training can also like not involve our own job description so much, it can be directed more to managers. …Of course, there is also important information about changes and other issues."*

As mentioned earlier, according to O'Reilly et al. (1991), congruence between organisational and individual values (i.e., a strong culture) is associated with more positive employee attitudes, such as organisational commitment and job satisfaction.

4.5.4 Attitudes to change

In this sub-chapter I introduce the informants' attitudes to change and attitudes to technological changes. Table 11 shows the informants' opinions on changes. There are three different definitions: positive, negative and neutral. I use the definition which was the most dominant in the interviews. An informant with a positive attitude can have negative or neutral aspects, but the positive was more emphasised in their opinion.

	Attitude to change	Attitude to technological change
Aarni	Negative	Positive
Inari	Neutral	Neutral
Ivalo	Negative	Positive
Kuura	Negative	Positive
Paju	Neutral	Neutral
Puro	Positive	Positive
Sirius	Positive	Positive

Table 11. Informants' opinions on changes.

Changes are often difficult to realise. This is the situation in this payroll accounting unit as well. Aarni explained that when something should change, only the obligatory changes are executed. It has been difficult to bring new practices into the work. If the change is not necessary, it fails even if only one person resists the change.

Kuura expressed that it is a positive that the instructions from the upper level are clearly implemented in practice, but matters that are negotiable are often left unrealised when someone disagrees. Opinions being requested is a positive aspect, but this often leads to a situation where there is no progress in the changes.

Inari explained that colleagues have an important role in adopting change as well as the know-how of technology and systems. Ivalo said that perhaps changes are difficult to realise because some people are so used to doing things their own way. But there are also people who want changes. Ivalo says that some changes have been made. The smaller ones are easier to proceed with and more likely to pass.

[30] *"…, but perhaps it is about the change, the most effective force of change is how prominent the change is."*

Some informants felt that change processes are begun, but not taken to the finish line. Information about what has happened on the way does not reach the employees. This causes the feeling that nothing ever changes.

[31] *"…, changes keep coming all the time, you can't know anymore whether instructions are still valid or if there has been another change…"*

Paju expressed that the problem is not always the lack of information. There is just too much information for one to be able to absorb it all. In order to cope with the flood of information, one takes notes, but when those notes are needed, one cannot find them any longer. Clear instructions are vital to support change.

Changes are difficult to make because people get used to the prevalent situation. It is difficult to plan ahead and when there is a quiet moment, one needs to do tasks advance. This causes a situation where there is no time to help colleagues because the uncertainty of one's prospects forces one to complete as much work as possible in advance.

Changes that do not directly affect the workload are more difficult to process. One informant explained that even though tasks are shared differently, it does not affect the workload.

Ivalo explained that regarding some changes that have not progressed, no reasons have been given as to why there is no progress. On the other hand, Ivalo continues on to say, (s)he never asked after about those changes either. As reasons for why changes fail, management, resistance and financing were considered as the main culprits. Ivalo brought up three issues that can cause the change to not succeed: lack of sufficient instructions, lack of practicality and lack of training. When there is no sufficient training, the payroll accountants solve problems with colleagues. There are not so many training opportunities that are aimed at HR functions. They are aimed mostly at managers.

Four informants said that they would want to receive more information about changes that do not proceed as planned. The meaning of communication and interaction has a great effect on how the informants experience the change, which was not accomplished. According to Kotter (2007), people will not make sacrifices, even if they are unhappy with the status quo, unless they believe that useful change is possible.

The continuous need to rush makes it difficult to absorb changes, and people become tired of changes. This causes uncertainty in thinking about how everything is going to be arranged. The constant rush affects the planning of the work. When one works under pressure, one just does what comes up immediately. One cannot postpone work tasks, for example, to the next day because one does not know whether one will have time to complete it then. This causes a feeling that one is not able to plan one's own work and schedules. This can have the effect that people become weary of changes and feel that no improvements are being made.

Many changes happen slowly, so many of the informants wanted changes to progress, and if no progress was happening, they thought that the issue should be discussed together.

[32] *"Well, somehow I wish, I don't know, somehow, that everyone would be more active to bring issues forwards because the information does not reach anyone if it is not discussed."*

Puro said that it is important to take an employee from the unit to participate in the conversations that involve their work. Changes and praxis can be decided at the same time and there will be no gap when transferring the information forwards.

Puro and Sirius both analysed their own part and personality towards change and attitude. They emphasised being active in getting answers and openness towards developing working methods and learning.

Balance between conversation and strict instructions is important. People have different kinds of wishes and expectations about management and how it shows at work. Equal treatment does not mean that everyone is treated the same way, but rather that each individual needs to be treated in an individual way.

Kim and Hunter (1993) addressed the importance of stressing the benefits of performing the behaviour and the positive effect to behaviour. When making changes, one way to support change and lower change resistance is to bring up the positive sides of the change more concretely through conversations and have a systematically open feedback climate. Some sort of benefit or price can support the change process. In these interviews, informants did not bring up issues attached to rewards from managers or the organisation.

Informants described how not all changes are possible. For some it causes frustration when something could be done in different way and that does not happen. Processes are seen as being long, and changes take time. There is a cynical attitude that says changes cause extra work and do not help in gaining any improvements or improvements are minor. Instructions are seen as hierarchical (i.e., as coming from the top) and interaction as one way. There are no expectations that this would be otherwise in a large organisation. On the other hand, it creates stability and clarity when people can predict how matters are processed.

Attitudes to technological changes and automation

Aarni expressed a positive relation to automation: it can help minimise the need to check and do routine work. Five of the informants have a positive attitude towards automation, and two have a neutral attitude. Every informant was sceptic about whether automation will ever arrive and actually help because many changes take a long time or may never happen.

[33] *"When most changes come in a way where they are obligatory and of course if software or legal changes come from the outside, those have to be carried out, so they are carried out. For them, we have certain instructions even though there might be other solutions of how to do the work. But the independent change that would come from us, in the recent years, when we would want to fix many issues, it is a question of money and it would require IT."*

Paju speculated that the work of payroll accountants may evolve to include more difficult matters because the simple and routine work is automated.

[34] *"… if all routine work is automated, then the work would just all the time be this sort of more demanding work."*

A few concerns about automation arose. Two informants mentioned the role of the payroll accountants' work in the future. One informant was not concerned about automation in the work done by payroll accountants, but when Kela automatises its core functions, for example, customers apply for benefits online and the decisions are made automatically. It affects the number of employees at Kela and through that it also affects the number of needed payroll accountants. One informant said that automation can directly affect the number of payroll accountants needed.

Informants are expecting automation to execute routine tasks in order to reduce the resources taken by routine work and give employees the opportunity to concentrate more on demanding tasks.

[35] *"I would want it to change how we have to check and keep checking, that it could do simple checking like that, checking where some specific number has been recorded, that it could check those, to make sure they got it right."*

Informants said that automation helps staff to allocate more time to other tasks. It makes work flexible and gives them a chance to plan daily work. This also increases work welfare. On the other hand, can automation make work too monotonous? Or what if someone likes more routine work? Does all routine work vanish due to automation? Perhaps not. The term 'work welfare' is defined in different ways. Work welfare can mean different things to different people. Does work welfare mean flexibility, time or work satisfaction, or time for work welfare such as ergonomic adjustments, activity during workday (break exercise) or welfare of the community?

Ivalo said that automation could decrease the continuous checking of the various lists and provide customers (supervisors) the opportunity to record information at a specific time so that it is in time for salary payments. Automation can help in making sure that only errors are eliminated from the various lists. Kuura and Puro both explained that if some work tasks are automated, it leaves time for other tasks and for being able to concentrate better on demanding tasks. Automation can help get tasks done at once. Kuura said that routine work is boring and does not brighten the day. So perhaps automation helps to improve the meaningfulness of work? And increase customer satisfaction ratings when routine work is carried out automatically. This gives the payroll accountant a better opportunity to take care of their tasks at once. Automation makes routine work smoother. This helps customers receive service faster and be more satisfied with the service. The fast response times help decrease the number of contacts made concerning issues that are not yet finished because fewer issues are unfinished.

Technology can improve sharing the workload more evenly. Kuura said that Tilaamo enables service requests to be worked on a shared platform.

Payroll accountants work only a specific amount of time per day on requests. Tilaamo requests are not shared according to cost pools. When the new system was launched, it helped absorb some of the change by making it possible to try out different working methods, such as what is the most suitable time of day or week to work on requests.

Even though overall attitudes were that automation is a positive change, there were doubts about it ever happening. Some felt that nothing is changing. This may lead to people not wanting to be excited about a change in case it does not succeed, so that it will not be a disappointment. Two informants did not think much of automation. But another said that it could help in some work tasks.

Puro hopes that the work will be automated in the future. When asked about what has helped him/her with this attitude, the response was:

[36] *"I don't know, perhaps it comes naturally, I don't, difficult to see what is the problem for others. It would be an opportunity, this automation, it would offer a chance to go through those working methods. I don't see that it would cause difficulties, perhaps it would create more interesting assignments and less routine work."*

Paju explained that it is difficult to say what the future holds or what automation means. This kind of feeling creates uncertainty. If routine tasks are automated and only the demanding ones remain to take care of, it can affect the feeling of being successful in one's work. Automation can cause dependency on the automated system, and that creates concerns of how to manage when that system is offline.

In Figure 7, I present an example of how the elements of attitudes can be illustrated, according to Allport's (1935) Tripartite model.

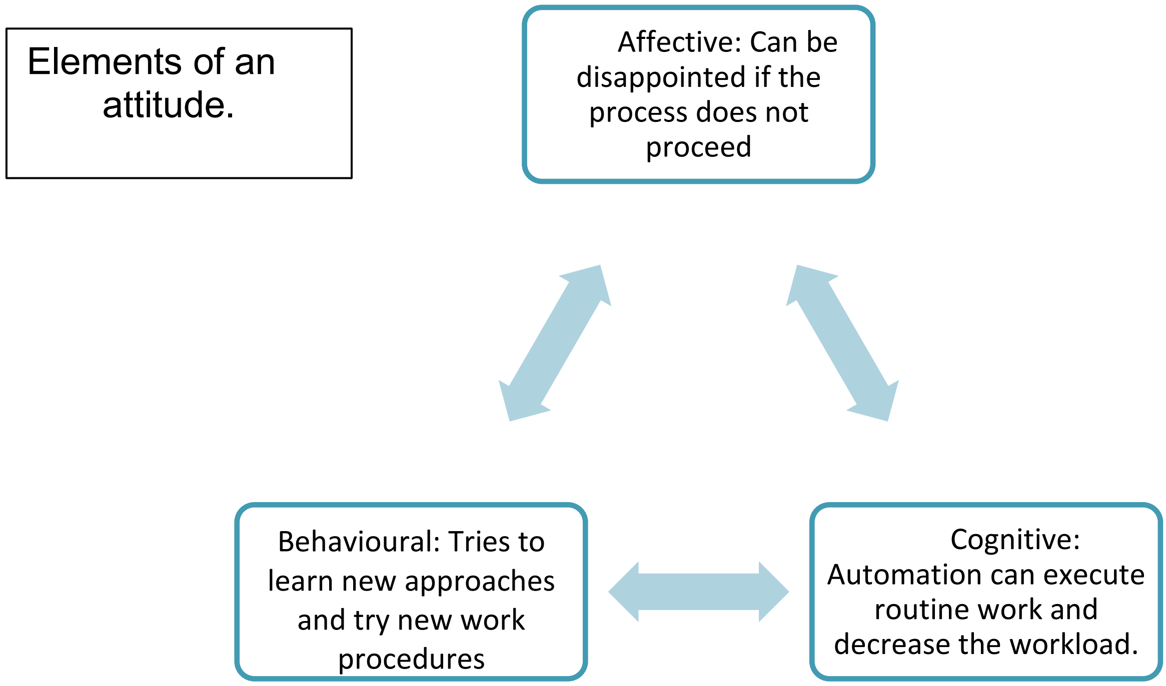

Figure 7. Tripartite model (Allport, 1935) combined with the informants' opinions.

One informant was of the mind that automation would not affect the workload.

[37] *"I don't think that the workload decreases … it's the same stuff that we do here…"*

But on the other hand, the informant went on to say that the work of a payroll accountant will change in the future. Automation will create more lists to check, and the work will be unilateral.

Two informants had a neutral attitude about automation. Automation is of little concern to them.

[38] *"Not of any kind of expectation. It comes, if it comes, if it is to come. Like, I stand here in the present."*

The attitude towards automation is not perhaps linked directly to the age of the informant but to the number of years they consider having before retirement and to the expectation of when the automation is to be implemented. If it is expected to happen after leaving working life, it does not awaken so many feelings.

[39] *"Likely it will happen after I have left the business."*

Inari observed that automation does not affect work because the system is so inflexible that simple changes are difficult to make.

[40] *"… so that they* (managers) *would create it (*data) *electronically and we would just accept the outgoing payment. Like these suggestions, just don't work. We will go with this, I am not like… in the lunch system it has worked quite well, I don't know what to say more about automation, whether it is good or bad. It will be seen when it comes and in what manner."*

Aarni said that the number of mistakes may be lower when using automation, and one informant remarked that automation does not affect the number of mistakes because the work of payroll accountants is so pedantic. On one hand, there is trust in the work of colleagues to be so precise that no program could do it better, but on the other hand, there is also trust in programs to make fewer mistakes than a human.

The system being offline was mentioned as a challenge with automation. This is something that needs to be discussed and there need to be back-up instructions, so that people know how to perform their work in a situation where the automated system is offline. The feeling of knowing what to do creates trust and security. This will provide a feeling of being in control. Ivalo and Sirius mentioned that one challenge when moving towards automation is the transition period. How to find possible flaws in execution and how the change affects systems and assignments. Kuura mentioned the importance of testing the systems before taking them online. When testing for one flaw, one will likely find some other flaws as well. This can cause for the automation to cause extra work rather than decrease the workload. Few informants stated that IT-support has greatly helped and matters are taken care of. If people feel that they receive support and help with technology, it affects the adoption and openness with new changes to come. In Table 12, I have gathered the main findings concerning work attitudes and attitudes to change.

Task-based attitudes	-Routine work and changes -Flexibility -Knowing the work -Workload -Scattered instructions
People-based attitudes	-Help with work-related questions -Not much help with workload -Open connection -Easy to bring up matters -Respect your own and others' work -Open conversation with management -Insufficient information flow
Organisation-based attitudes	-Hierarchy as a positive and negative matter -The issues concerning contradiction between employees and organisation values -Inflexibility and resources
Attitudes to change	-To find mutual understanding -Change resistance -Nothing ever proceeds -Positive, negative and neutral aspects -Too many changes

Table 12. Overall view of the attitudes.

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4.6 Steps towards changes

In this sub-chapter I will introduce Kotter's eight stage steps to achieving successful change which I have introduced in the theory chapter. In the table below I present the procedures and pitfalls which arose from the interviews. I added a column where I introduce the situation attached to the change that arose from the data. I have left out part of the actions and pitfalls from Kotter's original model which concern matters that did not arise from the interviews. This is partly because the informants are payroll accountants, that is, they are not in a supervisory role. The informants' opinions about issues that are connected to actions and pitfalls are shown in Table 13. Kotter's (2007) stages are for specific types of change. I have put together an overview of the changes as well as the actions and pitfalls that occur in many changes described by the informants as well.

Stage	Actions needed	Pitfalls	Research actions needed	Research pitfalls
Stage 1 Develop a sense of urgency	-Examine market realities for potential crises and untapped opportunities -Convince at least 75 % that the status quo is more dangerous than the unknown	-Underestimating the difficulty of driving people from their comfort zones -Becoming paralysed by risks	-Discussing other organisations' solutions -At least 75 % informants are open to changes	-Awareness about change resistance exists, but mandatory changes are made carefully even if one does not agree the change -Is that then minimising risks or trying to solve the problem in another way?
Stage 2 Form a powerful guiding coalition	-Assemble a group with shared commitment and enough power to lead the change effort	-No prior experience in teamwork at the top	-Teamwork has been used	-Teamwork might occasionally be disturbed and not progressing
Stage 3 Create a vision	-Create a vision to direct the change effort -Develop strategies realising the vision	-Presenting a vision that is too complicated or vague to be communicated in five minutes	-The vision can be difficult to understand as a vision	-No information about the vision
Stage 4 Communicate the vision	-Use every vehicle possible to communicate the new vision and strategies for achieving it	-Under-communicating the vision	-The communication does not always reach everyone	-Communication's appearance? -There are efforts to process the changes and giving opportunities

	-Teach new behaviours by the example of the guiding coalition			to utilise different behaviours/methods
Stage 5 Empower others to act on the vision	-Remove or alter the system or structures undermining the vision -Encourage risk taking and non-traditional ideas, activities and actions	-Failing to remove powerful individuals who resist the change effort	-Management allows and encourages new ideas and open conversation	-individuals with impressive change resistance have power to influence the change
Stage 6 Plan for and create short ter**m** wins	-Define and engineer visible performance improvements -Recognise and reward employees contributing to those improvements	-Leaving short-term successes up to change -Failing to score successes early enough (12–24 months into the change effort)	-Improvements are made -No reward system	-Mandatory changes are not often observed regularly
Stage 7 Consolidat e improveme nts and produce more change	-Use increased credibility from early wins to change systems, structures and policies undermining the vision -Hire, promote and develop employees who can implement the vision -Reinvigorate the change process with new projects and change agents	-Declaring the victory too soon with the first performance improvement	-Previous successful changes are not often further deliberated -Education and training were requested -New projects are performed and everyone has possibility to take part	-Discussion about the improvements are not held
Stage 8 Institutional ise new approaches	-Articulate connections between new behaviours and corporate success	-Not creating new social norms and shared values consistent with changes	-Feedback is given rarely -Connection with success does not occur clearly	-New norms are difficult to create if communication does not work properly

Table 13. The stages of change. The idea in practice (Kotter, 2007, 1) combined with aspects from the interviews.

5 Discussion and conclusion

In this chapter I will first explore how I see the practices described in chapter 4 intertwine. After that I will compile the discussion and present the answers to the research questions and connect them to the purpose of the study. In the end I will address the benefits of the research and future research proposals.

5.1 Interaction between practices

The practices which I introduced in chapter 4 are *work tasks, organising the daily work, communication, collaboration, perceptions of management* and *implementation of changes*. Work tasks include assignments that belong to a payroll accountant’s daily work. Organising means planning, structuring and resource allocation. This is the base for performing daily work tasks as well as the structure for changes. Communication and collaboration provide a base for teamwork, dialogue, forms of commitment and interplay. This creates opportunities for organisational and cooperative change processes with mutual understanding of the change. Perception of current management has an impact on how the payroll accountants see the management in their daily work. Implementation of changes is about the variation of changes and how the changes are discussed, informed, processed and executed in the end. Management can be an everyday issue, and it often contains elements such as discussions and listening. It is a daily matter to book a meeting and have a dialogue, but together it is possible to create a consensus on some issues, such as change. Raelin (2016b) and Carrol et al. (2008) write about management as everyday practices, and through these practices it is easier to understand what happens inside an organisation because the six practices I have identified are connected with each other.

When taking a closer look at these six practices, I do not see any specific practice that is preferred. Daily work is organised by various practices that have an impact on others. That is why these practices vary all the time. This is also in line with Gherardi’s (2016) descriptions.

5.2 Work attitudes and attitudes to change

In chapter 4 I have introduced work attitudes and attitudes to change. Work attitudes are categorised in three parts: task-based attitudes, people-based attitudes and organisation-based attitudes. The organisation-based attitudes arose a few times, but task-based attitudes and people-based attitudes came up multiple times in the interviews.

Work attitudes affect how work is perceived. The organisation and the attitudes to change affect how willing or unwilling the person is to commit to the change.

5.3 The significance of attitudes to practices concerning implementation of change

As I mentioned earlier, daily work is organised through six practices, which form a synthesis, and the practices relate to others. Work attitudes and attitudes to change have an impact on how these practices are implemented in daily work. Management has the responsibility of the changes, and people's attitudes have an impact on how these changes are adopted. There are various models on how to lead a successful change. I use Kotter's (2007) eight step model to provide information on what is relevant when leading an organisational change. From the interviews, I gathered information that supports the change and matters that are important but were described as lacking or as ones that should be improved.

As Kotter (2007) suggests, when leading change, it is vital to bring people together and help them develop a shared assessment of their company's problems and opportunities and to create a minimum level of trust and communication. Communication has a significant role in processing a change, and that is why it is crucial to understand the meaning of the interaction in the change process.

Leading a change is a complicated and complex process with different kinds of moments and events with people. The practices I have identified and the information about what to do to support change offer information that aims towards achieving a successful change. But changes are challenging processes, and there is no simple answer or a method which yields a successful change.

I have introduced the interaction as I see it myself in Figure 8. Practices are on top of the figure and attitudes and changes are below it. Attitudes and changes interact with each other and they affect the practices. At the same time, practices interact with attitudes and changes. This makes it easy to sport, for example, the tacit information and people's deeper reasons for a certain attitude.

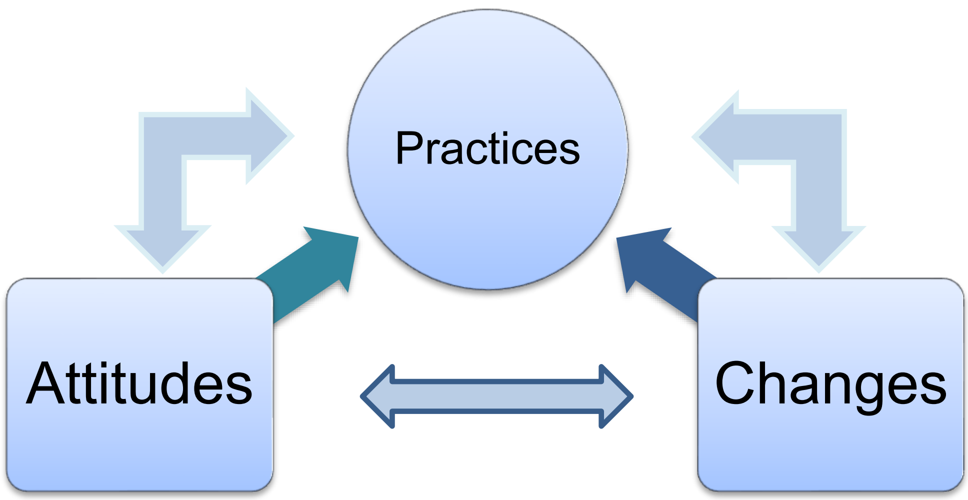

Figure 8. My conclusion of the interaction between practices, attitudes and changes.

There is no direct answer of how to lead or manage a successful change because it is impossible to have control over everything. But it is possible to gather information that supports the change and provide more opportunities to improve the process. The change process is endless, but it changes, and with proper interaction it is possible to find new solutions and improve performance.

5.4 Evolving practices

The purpose of this study is to enhance understanding of the attitudes that have an impact on the changes in an organisation. To be able to fulfil my purpose, I chose the practice theory perspective. In order to search for the information, I have formed four research questions. After every research question below, I have gathered the relevant issues that I considered emerging from the interviews.

1. How do informants describe their daily work?

The informants described their daily work tasks and how they work and how the work is scheduled and organised. They talked about management and their opinions about changes in their work and how they communicate and collaborate.

2. Which factors have prohibited the informants from committing to change?

Informants described being in a rush and how the workload is significant. Diminishing the workload would help allocate time to be able to concentrate better on the improvements considering the daily work tasks. The feeling that they do not receive help or are not being heard arose from interviews. One informant said that they actively contact the management and explain the issues because how else would the management get to know about their problems.

Issues that could hinder changes were scattered information and the amount of information being too much for payroll accountants to absorb. Also, communication about changes and during the change process was seen to be inadequate.

3. Which issues support successful change among the informants?

Issues which help with changes are open conversation, lower hierarchy, getting a decent familiarisation course and receiving feedback. In many cases, positive and constructive feedback has a significant role. Raelin (2016b) describes the meaning of feedback for creating a good premise for changes and learning.

People are different and there is variation in what they think important. Work contains much routine. To enhance commitment, it is important to keep work interesting and find solutions for working together. There is change resistance, and it should be solved. Finding mutual working methods helps to manage change. Conversation before changes was important. One suggestion from interviews was that changes could be processed in a smaller scale so that those who resist the change see that there are other ways of working. Kotter (2007) mentions that when executing change, the actions that are needed in the first stage (establishing a sense of urgency) are needing to examine competitive realities for potential crises and untapped opportunities. This could, for example, include gathering information from Palke and learning what kind of experience they have about the automation of payroll accounting functions.

4. What supports positive attitude towards change in this unit?

Informants brought up team spirit and the ability to work together and solve problems collectively. However, there are issues that could help improve daily work.

Both describing and communicating the change process systematically helps people commit to the change, and having that information clearly communicated can help people have faith in the change process not having been forgotten even if it is not currently progressing. This offers an opportunity for everyone to participate in the conversation and to come up with, for example, improvements and possibilities to help proceed with the change.

Informants expressed such positive aspects as having received help and improvements having been made recently.

I consider that each research question received an answer, but with this experience, next time I would choose the theoretical model in advance, before I conduct the interviews. That would have given me better tools to work with in creating interview questions and I would have been able to focus on more precise themes.

5.5 Conclusion and further research

These days changes are something that every modern organisation faces. To implement a change, it is vital to know how to support it and keep the process active. It is relevant to find the issues that might risk it. Change is never straightforward, and there are various factors that affect the change process. Practice theories are factual and have an important role when studying what and how people perform the work. My study supports Gherardi's (2016) theories about practice being a process that evolves and changes constantly.

For future research it may be interesting to examine which changes have occurred and how practices and attitudes have changed in the payroll accounting unit. It would be interesting to study what kinds of practices and attitudes payroll accountants in other organisations have. The prominence of technology may be interesting to study as well. What kind of technological changes have occurred during the recent years? The research could be broader and involve other units at Kela or it could be deeper research concentrating on values. Research might be quantitative and contain more informants. One alternative could be observation of work practices.

Information from employees helps to identify challenges behind the change and help management and the organisation to execute successful changes that improve efficiency and welfare among employees. My research offers insight into what support the changes and what are the challenges. Deeper insight would provide further information for the future.

People have different kinds of expectations for what they want from their work and what thoughts technological changes might wake. Some like routine work more than others. Work satisfaction comes from different matters for different people. This is a challenge when adopting technological changes. As the quote from Orison Swett Marden at the beginning of my thesis says how obstacles may bar our progress and we cannot take more than one step at a time, the same also goes for the technological changes we work with every day.

Summary in Swedish -Svensk sammanfattning

Om attityder till förändringar inom en löneräkningsenhet – En studie om dagliga praktiker

Inledning

I dag står organisationerna inför stora utmaningar på grund av t.ex. globaliseringen och den snabba tekniska utvecklingen (Norris, 2001). Sedan 1900-talet har utvecklingen av automatisering, tillverkningsteknik och digital kommunikation inlett en varaktig period av snabb socioekonomisk omvandling. Artificiell intelligens (AI) och robotteknik påverkar alla branscher. Tekniska framsteg är en del av interaktionen på nätet, kommunikationen och arbetslivet (Gulliford & Parker Dixon, 2019). Experter anser att AI, automatisering och robotteknik kommer att öka produktiviteten och effektiviteten och göra det möjligt att producera och tillhandahålla produkter och tjänster snabbare än tidigare (Rouhiainen, 2018, 130).

Syftet med denna studie är att öka medvetenheten om löneräknarnas attityder till förändring på Folkpensionsanstalten (FPA) genom att studera de arbetspraktiker som beskrivs av anställda i löneräkningsenheten. Dessa individer arbetar inom HR-sektorns löneräkningsenhet på Folkpensionsanstalten i Finland. Löneräknarna arbetar inom avdelningen för gemensamma tjänster. Löneräknarna arbetar inte på någon särskild avdelning för löneräkning, men för att beskriva och ge tydliga förklaringar i denna studie kommer jag att använda termen ”löneräkningsenhet” som då omfattar de personer som sköter löneräkningen.

Jag har valt att använda tre teoretiska perspektiv för min teoretiska referensram: i) förändring, ii) attityder och iii) praktikteori. Litteraturöversikten omfattar teori om förändring, teori om praktiker och attityder.

Metod

Studien är en empirisk kvalitativ studie där data samlas genom intervjuer med sju löneräknare vid FPA. Jag har studerat informanternas erfarenheter av de förändringar som de ställs inför i sitt dagliga arbete på grund av de tekniska förändringarna. I dessa intervjuer beskrev löneräknarna sina arbetspraktiker. Jag har samlat data genom semistrukturerade intervjuer, använt den narrativa metoden för att presentera en arbetsdag och analyserat praktiker genom att använda tematisk analys som metod.

För att svara på syftet med studien presenterar jag forskningsfrågorna:

1. Hur beskriver löneräknarna sitt dagliga arbete?
2. Vilka faktorer hindrar löneräknarna från att förhålla sig positivt till förändring?
3. Vad stöder framgångsrika förändringar bland löneräknarna?
4. Vad stöder en positiv attityd till förändring i denna enhet?

Analys och resultat

NG och Feldman (2010) definierar arbetsattityder som en sammanfattning av utvärderingar av psykologiska faktorer på arbetet. Det omfattar tre kategorier av arbetsattityder: uppgiftsbaserade attityder, människobaserade attityder och organisationsbaserade attityder. Denna trepartstypologi återspeglar de tre kategorier som Tett och Burnett (2003) använder i sin interaktionistiska modell för personliga förhållanden. De anställda samverkar dagligen på tre nivåer i sin arbetsmiljö: uppgiftsnivå, social nivå och organisationsnivå.

Enligt Gherardi (2009) bygger praktikteorin på en modell där påverkningsmöjligheter fördelas mellan människor och icke-människor och där förhållandet mellan den sociala världen och materia kan bli föremål för utredning. För att förstå praktiken som en form av kunskapsutbyte som samtidigt utvecklar kunskapen kan vi använda Silvia Gherardis (2016) tankar om hur man utövar sin verksamhet. Relevant i denna ram för studien är insikten att den kan betraktas som en praktikmetod – med andra ord en process utan början och slut som bildas genom arbetet utan någon särskild ordning.

Informationen om attityder kategoriseras i tre grupper och därtill attityder till förändring. Uppgiftsbaserade attityder och människobaserade attityder nämndes oftare än organisationsbaserade attityder. Uppgiftsbaserade attityder beskriver individer som var mer benägna att oroa sig för känslan av brådska och otydliga instruktioner. De människobaserade attityderna exemplifierades av tankar om bra samarbete med kollegor. Kommunikationen ansågs generellt fungera otillräckligt. Det fanns inte många åsikter som gäller organisationsbaserade attityder: de ansågs i högre grad inbegripa känslor av byråkrati såsom brist på flexibilitet och resurser.

Förändringar är ofta svåra att genomföra. Detta är också fallet i denna enhet för löneräkning. Informanterna beskrev att när något ska ändras utförs endast de obligatoriska förändringarna. Det har varit svårt att införa nya metoder i arbetet. Om en förändring inte är nödvändig misslyckas förändringen även om endast en person motsätter sig förändringen. Kuura sade att det är positivt att instruktionerna från de högre nivåerna inom organisationen tydligt tillämpas i praktiken men att man ofta struntar i frågor som är förhandlingsbara när någon motsätter sig detta. Det ses som positivt att man ombeds att kommentera förslagen, men det leder sällan till att förändringen förverkligas.

Informanterna uttryckte ett positivt förhållningssätt till automatisering: den kan bidra till att minimera kontroll och utföra rutinarbetet. Fem informanter har en positiv inställning till automatisering och två har en neutral attityd. Alla informanter var på något sätt skeptiska till att automatiseringen någonsin kommer att underlätta arbetet, eftersom många förändringar tar så lång tid eller i värsta fall kanske aldrig förverkligas.

Även om den allmänna inställningen var att automatisering är någonting positivt, var det tveksamt om den någonsin kommer att förverkligas. Vissa ansåg att ingenting förändras. Kanske kunde detta tolkas som att människor inte vill bli entusiastiska över något som om det inte lyckas kommer att bli en besvikelse.

Slutsats

Jag anser att jag har uppnått mitt syfte och kunnat besvara mina forskningsfrågor. Det finns inget direkt svar på hur man ska leda eller hantera en lyckad förändring, eftersom det är omöjligt att ha kontroll över allt. Men det är ändå möjligt att samla in information som stöder förändringen och ger fler möjligheter att förbättra processen. Människor har olika slags förväntningar på vad de vill ha av sitt arbete och vilka tankar tekniska förändringar orsakar. Vissa vill ha mer rutinarbete än andra. Förhållningssättet till arbetet varierar från person till person. Detta är en utmaning när man ska genomföra tekniska förändringar.

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APPENDIX

Appendix 1 Cover letter in English

Hi,

I am studying at Åbo Akademi for a master's degree in economics. I am writing my thesis about automation and how changes are experienced in payroll accounting.

Interviews are conducted individually, and one interview takes about 45–60 minutes. The information that is collected is processed with full confidentiality. Interviews are anonymous. Interviews are recorded and will be disposed of after analysing the information.

Please familiarise yourself with the attached questions before the interview.

Please suggest a time that is convenient for you, starting next week 13 January 2020.

Thank you for participating.

Best regards,

Maria Caven

xxxxx_xxxxx@xxxxx.com

tel. xxx xxx xxxx

Appendix 2 Cover letter in Finnish

Hei,

Opiskelen Åbo Akademi kauppakorkeakoulussa maisterin tutkintoa. Kirjoitan lopputyöni automatisaatiosta ja muutoksen kokemisesta palkanlaskennassa. Tiedot kerään haastattelemalla palkanlaskijoita.

Haastattelut ovat yksilöllisiä ja yksi haastattelu kestää noin 45–60 min. Tiedot käsitellään luottamuksellisesti. Haastattelut ovat nimettömiä. Haastattelu nauhoitetaan ja nauhoite hävitetään, kun tutkimustulokset on analysoitu.

Lähetän ohessa kysymykset etukäteen tutustuttavaksi.

Voit ehdottaa sopivaa ajankohtaa haastattelulle ensi viikosta.27.1.2020 alkaen.

Kiitos osallistumisesta.

Ystävällisin terveisin:

Maria Caven

xxxxx_xxxxx@xxxx.com

tel. xxx xxx xxxx

Appendix 3 Interview questions in English

1. Age?
2. Education?
3. Work experience?
4. Describe your work assignments
5. Describe the positive things about your work
6. What are the negative sides of your work?
7. What changes do you consider automation to have caused in your work?
8. What are the positive things in the automation of work assignments in salary calculation?
9. What are the negative things in the automation of work assignments in salary calculation?
10. How do you share information between colleagues in the department?
11. How would you describe the organisation's leadership in your point of view?
12. How could leadership help you or your colleagues to adapt to changes, for example, automation?
13. What factors in management do you consider ones that can lead an unsuccessful change?

Appendix 4 Interview questions in Finnish

1. Ikä?
2. Koulutus?
3. Työkokemus?
4. Mitkä ovat työtehtäväsi?
5. Mitkä asiat koet positiivisena työssäsi?
6. Mitkä asiat koet negatiivisena työssäsi?
7. Miten koet automatisaation vaikuttavan työtehtäviisi tulevaisuudessa?
8. Mitä positiivisia asioita uskot automatisaation tuovan työtehtäviin palkanlaskennassa?
9. Minkälaisia haasteita uskot automatisaation tuovan työtehtäviin palkanlaskennassa?
10. Millä tavalla jaatte tietoa ja osaamista työkavereiden kesken?
11. Milla tavoin kuvailisit organisaation johtamistapaa oman työsi näkökulmasta?
12. Millä tavoin johtaminen voi auttaa sinua tai työkavereitasi sopeutumaan muutoksiin esimerkiksi automatisaatioon?
13. Mitkä tekijät johtamisessa koet, että voivat aiheuttaa muutoksen epäonnistumisen?

Appendix 5 Finnish interview replies

[1] ”Kaikki nämä palkanlaskennan palkanlaskennan tehtävät: palkansaajaksi ottaminen, erottamiset, hmm… työantajan saatavien hakemiset, työsuhdeneuvonnat näissä, etenkin työkyvyttömyyseläkkeisiin liittyvissä kysymyksissä ja esimiesten kysymyksien vastaaminen, ohjeistus hmm…”

[2] “*Ja tässä on näitä ravintoedun korjauksia. Se on niinku, et joutuu kysymään, lisää ravintoedun korjauksia.”*

[3] *”Aamulista, katsotaan mitä esimiehet ovat kirjannut. niitten kattomista.”*

[4] *”Et meillä on kustannuspaikka-alueet, mulla on se tossa.”*

[5] *”Täällä on päätöksiä palkoista ja työajoista.Ja täällä lisää, lisää tässä enemmän, tässä on työeläkelaitoksen päätöksiä , tää tekee osarii tuonne elokuun loppuun. Sen kirjaukset täytyy katsoa. Ja sitten vaan tuloraja.”*

[6] *“Service channel on tämmönen, mikä palvelukanava. Aikaisemmin on tullut sähköpostilla kaikki kysymykset ja kirjattavat asiat, verokortit ja ravintoedut ja muut asiat, niin on nyt pyritty nyt sitten 2018 keväästä otettiin käyttöön tämä service channel,et tulis sitä kautta verokortit, ravintoedut, kysymykset, oikeastaan kaikki, kaikki hommat, mitä ennen tullut sähköpostilla, niin niin, niin siellä sinne service channel. Meillä on semmonen vuorosysteemi, et jokainen tekee tunnin päivässä sitä service channel. On aina samaan kellon aikaan päivittäin.”*

[7] *”Mut mun mielestä tää on aika työtä teettävä, kun ne kyselee kaikkea eläkkeelle jäämisiä ja lomapäiviä ja semmosii vähän vaikeempia, vaikeempia juttuja, niin tota, niin ei se oikein oo mun mielestä siinä oikein palvele. Must se sähköposti on paljon parempi, parempi niin kun siinä et sais tavallaan siit heti vastattua…”*

[8] ”Ja sitten on myös noita lounasjuttuja hoidan,…”

[9] ”Ite yritän aina, jos kysyn jotain, niin laittaa muille sit sähköpostia,…”

[10] ”Et nyt mä oon kerännyt, nyt niitä, jotka ovat aloittaneet tänään. Kirjannut niitä palkansaajiksi. Ja sit mun pitää vaan katsoo, et ne verokortit tulee.”

[11] “…,että saattaa olla, et halutaan joku raportti, siitä järjestelmästä ja luullaan, et sellaista ei edes saa siitä järjestelmästä ja semmosta, kunnes tulee joku, joka sanoo, et kyllähän sellaisen on aina saanut koko ajan.”

[12] “Mä jaan aika aktiivisesti itseni mielestä. Mut tota öö, mut jotenkin must tuntuu, et mulle ei sit samalla tavalla anneta sitä tietoo.”

[13] ”TES-tulkinnat, niin niit ei ole kerättynä yhteen kansioon, et ne on vähän jokaisella itsellään nää ohjeistukset.”

[14] ”tää ollut esimiesten uutiskirjeessä, et Sinettiin on kyllä laitettu.”

[15] ”Jos tulee jotain hmm. järjestelmään tehtäviä muutoksia tai uusia asioita, niin yleensä noi pääkäyttäjät xxx tällä hetkellä ja jossain vaiheessa xxx, kun pääsee perehtymään paremmin tehtäviin, niin sitten yleensä aina pikaviestintäkanavassa kertoo niist muuoksista ja monisti laittaa vielä sähköpostissa sen ohjeen, ohjeistuksen jos se on semmonen, et niin kun on joku tämmönen teknisempi, et miten pitää laittaa joku maksuun tai jotain niin pikaviestintä kanavan kautta ja sähköpostilla”

[16] ”Joo, voi kyllä hyvin kysyä, ettei tartte jäädä yksin miettii, et miten joku mahollisesti toimis, että, että on siinä mielessä kyllä jaetaan ja kysytään asioista.”

[17] “…mut yleiset asiat esim. mitä tulee niinku johdosta alaspäin, se vähän niinku on semmonen huonompi, et se ei aina tule kaikkien tietoon. Vähän niinku semmost katkonaista, se tiedon saanti.”

[18] *"No, kyllä. Joo saatiin joo* (apua)*, et IT-puolihan sen hoiti suurimmalta osin ja sitten tietysti niinku oli meidän pääkäyttäjän apuna toki, et hänhän se toi järjestelmään ne suurimmat muutokset."*

[19] *"Yläjohto ei ole sinsänsä ole kovin näkyvä työssä, työssä ja tota. Mut se mikä tuli itselle mieleen, et tosiaan niinku me, siis johdoltahan saa niinku aina selvät toimintatavat, sit joiden mukaan tietysti tehdään ja tota et se tietysti tuo niinku ja sit meidän tota lähiesimiehen esimies tuo ne yksikkötasolla meille, mitä yläjohto on päättänyt niin , tavallaan niinku koko yksikköö koskevat asiat niinku tavallaan semmosina asioina esille, esille mitä on sitten tullut, tullut ja kertoo sitten et mihin tulee aina sitten tarttua, tarttua Ja sitten tietysti se mitä johto tekee niin ei aina tietysti ole käytännön tason asiaa."*

[20] *"No, me tietenkin sit selvitetään ne, ennen kuin asiakkaille vastaan… "*

[21] *"No, siis ei kaikkee varmaan voi, tuntuu et voi moneen kertaan sanoa asioista ja sitten ne unohtuu johonkin tai sitten ilmeisesti jotain asioita ilmeisesti viedäänkin, mut siihen menee tosi kauan aikaa."*

[22] *"Se nyt näis on aina auttaa, jos pääsee mukaan siihen tota noin. Siihen suunnitteluun tavallaan, niin tota noin. Mut tietysti ei aina voi kaikkea toteuttaa, mitä ehkä, mikä meidän näkökulmasta olisi sujuva tapa tai hyvä, et sit tulee varmaan jotain esteitä siihen."*

[23] *"Ehkä se on se positiivin puoli, että ei ole tullut kyllästymisiä."*

[24] *"… et ei ole kaikista yksinkertaisesti mitään ohjetta kirjattu, et kaikki tekee omalla tavallaan ja sit just pitää olla kysymässä näiltä niinku, joilla on sitä osaamista, niilt vanhemmilt, niin kun sitä ei muusta saa sitä tietoo välttämättä ja on niinku liikaa semmosen muistin varassa."*

[25] *"On töitä. Töitä riittää. On liikaakin."*

[26] *"No, saa tehdä numeroitten kanssa ja sitten sopivasti ihmisten kanssa."*

[27] "Hyvä asiakaspalvelukokemus on positiivista… … asiakas on ollut tyytyväinen ja antaa hyvää palautettakin, niin siitä on tullut hyvä mieli."

[28] "No, töiden sujumiseen ei sinänsä, mut sit on tämmöset henkilökemiat, sit semmonen puoli, et mikä ei sit aina, en ole asiaa ottanut sen enempää esille, kun en viitsi puuttua, et toki oon antanut olla. Työn sujuvuuteen sillä ei toki ole ollut vaikutusta."

[29] "Se on vähän sitten, et keskenään ratkotaan tavallaan niinku tai no perusteltu sitä (koulutusta) rahallisesti, toki ymmärrän, et kun ollaan valtion laitos, mutta ainoa on mikä meillä palkanlaskentaan on niin on se ennakkoperintäpäivät ja sinnekin vaan kaks ihmistä. …et on toki mahdollista osallistua, mut ne on tietysti semmosii, et se ei aina niinku omaan työhön liity, se on enemmän esimiehille suunnattua. … Toki meillekin tärkeitä asioita muutoksista ja muuta toki."

[30] "…, mut ehkä se on se muutoksen, muutoksen vaikuttavin voima, et kuinka suuri se muutos on."

[31] "…, et koko ajan niinku sitä muutosta, et ei voi enää yhtään luottaa, et onks joku ohje enää voimassa tai onks tähän tullut joku muutos…"

[32] "Niin, sitten jotenkin toivois, en mä tiedä jotenkin, et kaikki olis silleen aktiivisempia ja kertois, niinku koska eihän asioista tiedetä, jos ei sanota."

[33] " Et kun suurin osa muutoksista tulee silleen, et on pakko tehä jotain ja tietysti ulkopuoleta tulee järjestelmiin tai lakeihin, et on pakko tehä, niin nehän on pakko tehä. Niin niissä ollaan tiukkoina, et nyt tehään näin, vaik vaihtoehtoja olis varmaan useampikin tapa tehä. Mut itsenäinen meistä lähtöinen niin on vähän sellanen, mistä ollaan viime vuonna eniten sitä, et meil olis niin kun varmaan , haluattais korjata montaa asiaa, mut sit kun tulee raha vastaan, sit pitäis IT-puoleen."

[34] "… et jos kaikki helpot jää pois, niin sit se olis koko ajan tämmöst hankalampaa työtä."

[35] *“Haluaisin, että se muuttaisi sitä, että kun tarkistetaan tarkistamisen perään, et osais tälläsii simppeleit tarkastamisia, missä on vaan kirjattu joku tietty luku, et osais tarkastaa näitä, et ne menee oikein siellä.”*

[36] *“En mä tiedä, ehkä se tulee luonnostaan, et en mä, vaikee silleen just et mikä siin on muille se ongelma. Se olis just se mahdollisuus, jos tulis sitä automatiikkaa, niin samalla vois niin kun muutenkin käydä läpi niitä toimintatapoja. En mä kyl näe, et mitenkään vaikeuttais, tulis ehkä kiinnostavampii hommii ja vähemmän niit yksinkertasii.”*

[37] *“Mä en usko, et ne työt tästä sen enempää niinku vähenee. …samaa duunii mehän katotaan täältä…”*

[38] *“Ei minkään valtakunnan odotusta. Se tulee, sitten jos tulee, jos on tullakseen. Että, et mä niinku, mä meen tässä ja nyt.”*

[39] *”Todennäköisesti tulee sitten, kun olen lähtenyt talosta.”*

[40] *“… niin ne* (esimiehet) *tekis ne* (tiedot) *sähkösesti ja me vaan täällä hyväksyttäis niinku maksuun. Tämmönenkin, niin ei vaan onnistu. Tällä mennään, et en mä niinku … Lounassovelluksessa se on ollut ihan hyvä, muuta en osaa sanoa automaatiosta, et onko se hyvä tai huono. Sen näkee vasta sitten, kun se tulee ja mihin se tulee.”*