



UNIVERSITY OF GOTHENBURG  
SCHOOL OF BUSINESS, ECONOMICS AND LAW

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**A Change Seldom Comes Alone, neither Does the Feelings  
Attached to Them:** A study about employees personal  
experiences during a multiple change implementation

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## **A change seldom comes alone, neither does the feelings attached to them: A study about the employees' personal experiences during a multiple change implementation**

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### **Abstract**

This study aims to describe and analyze ongoing changes at a company operating in the real estate industry. The study takes the perspective of the employees and how they react to the changes. Previous studies have focused mainly on the causes of resistance to change and strategies for how to deal with them. This study will add how employees' resistance is portrayed in the organization. The study showed that besides education and participation plays culture an important role in how employees react to change. It also showed that employees' work will be affected depending on the level of resistance they experience to change.

**Keywords:** change; employees; culture; resistance to change

### **Introduction**

Companies implement changes such as new goals and initiatives to adapt to markets that are becoming either more global, de-regulated and/or more competitive (Jaros, 2011). What some managers' miss is; alongside organizational change the individuals need to change their ways as well. This includes the ways employees do things, their behavior and emotions, which is referred to as organizational culture (Martin 2002; Schein, 2004, Hatch, 1993). It is essential to acknowledge this fact in order to succeed with the change implementation.

Proctor and Doukakis (2003) describe organizations as consisting of people, which operate behind closed doors. They are used to working in a certain way and their work is making lives of others better. When the management decides to introduce some kind of change the order that these employees are used to work in becomes interrupted. Change means different things

to different people, it is essential to be aware of the effects that change can have. For change to be affective, it is important to change employees' routines.

Resistance to change is referred to as an emotional state but it also includes how people react when responding to change (Piderit, 2000; Erwin & Garman, 2010). Study made by Pardo del Val & Fuentes (2003) showed that resistance to change does not come solely from one source, for example, communication barriers or deep-rooted values are not sufficient enough to hinder implementing change. Rather a combination of sources would affect the change more. The same study concluded that radical and transformational changes create more resistance. Searching ways to only cope with resistance is therefore not enough; managers need to acknowledge the sources and how it reveals itself in organizational life to understand the underlying reason.

Previous studies about resistance to change have in large extend focused on causes of resistance and strategies for overcoming resistance. This thesis will in addition discuss how employees resist in the organization, how the resistance reveals itself within organizational life. This study aims at analyzing and describing the changes implemented my management at a company operating in the real estate branch. The company implemented several changes during the same period and this study is focusing on the employees' reactions to these changes. The following questions will be answered:

- How do employees react to changes?
- How does resistance affect employees' work?

The case company decided to merge into one corporation to operate as a united company towards their customers. The company believes this will increase value for customers. They also abolished the budget to achieve flexibility and to implement a new financial system since the old one expired.

## **Theoretical framework**

To analyze and explain people's emotions and reactions to organizational changes, it is important to seek theories that can explain the employees' emotional complexity towards change. Duck (1993) explains that feelings are the core of change. Management needs to understand that emotions are essential in the change process if they want employees to contribute with their heads and hearts.

### **Resistance to change**

Resistance to change is a phenomenon diligently written in the management and human psychology literature and emphasizes are made on the employees. According to Piderit (2000), for a change to be successful the organization needs the cooperation of employees. Resistance to change can otherwise hinder the change implementation. What constitutes resistance is hard to define. Thomas and Hardy (2011) discuss the complexity of labeling people for and against. People who are affected negatively by change, negative reactions or

people who do not share the vision of the change might all be labeled as resistant to change. Piderit (2000) sees resistance as an emotional state with feelings such as aggression, fear, happiness and excitement. It is states that can be both positive, negative and affect people's behavior. Other authors bring up the multi-dimensional complexity of resistance to change and believe that it involves people's behavior when responding to change, their feelings and thoughts (Erwin & Garman, 2010).

Why people resist is debated in the organizational literature. Some researchers argue it has to do with employees' attitudes, emotions and behaviors (Thomas & Hardy, 2011; Piderit, 2000). Involvement in the change process and the relative cost and benefits connected to change are other potential sources (Giangreco & Peccei, 2005). Others as Coch and French (1948) believe that motivational problems are the cause of resistance. Authors Folger & Skarlieki (1999) argue that it is linked to psychological mechanisms. Dent and Goldberg (1999) have studied resistance to change literature and summarized it claiming that most researchers believe that the cause of resistance to change lies in misunderstandings, emotional side effects, lack of trust, personality conflicts and work group breakups. Furthermore they found that all their literature-studied authors believe that threat of job status/security is the cause of resistance to change.

How people resist in organizations is another interesting phenomena. According to Smollan, Sayers & Mathenys (2010) study, emotions as frustration can be portrayed when employees feel the speed of change is slower than expected. Blount and Janicik (2001) bring up in their study the emotional reactions that are portrayed when changes are delayed. Anger is shown when there is some inconvenience for employees; anxiety steams from unknown outcomes in a delay and employees can feel impatience when they do not feel any gratification. Further emotional reactions as stress can be caused by constant change (Rahe, Veach, Tolles & Murakami, 2000). Emotions can be portrayed when employees feel that they do not control the changes. This affects their perception and they react with emotions. Fewer negative emotions are portrayed if employees perceive they have control over the change (Smollan et al, 2010). People react differently to change and when several changes occur simultaneously, they can be hard to control. Since resistance to change is hard to define and can include various things (se for example Erwin & Garman, 2010) it is hard to find research that captures all the different ways to resist. Giangreco and Peccei (2005) discuss employees' behavior when resisting change, it can manifest both in individual and/or collective action. These include non-violent, indifferent, passive or active behaviors. This behavior of employees does not need to have the goal to undermine the organizational needs. It is about trying to wait until things become better as to actively engage in explicit forms of anti-change behavior according to the authors.

Researchers have searched strategies to cope or abolish resistance within organizations. Communication, participation, involvement, support, negotiation, education are some of the mechanisms used by managers and been suggested by researchers as effective tools. (Kotter & Schlesinger, 2008; Giangreco & Peccei, 2005). Training has been suggested to enhance communication problems as a source of resistance (Pardo del Val & Fuentes, 2003). The authors Dent and Goldberg (1999) have done a literature review showing that researchers about resistance believe, in addition to what has been written here, manipulation, coercion and

facilitation is believed to be effective strategies for overcoming resistance to change. The authors summarize claiming that strategies for overcoming resistance needs to be developed regardless of what changes management plans to implement. Authors believe that specific targeted actions are essential if the management wants effective changes.

Some researchers fail to acknowledge that resistance to change is not black or white. Thomas and Hardy (2011) argue in their study “*Reframing resistance to organizational change*” importance to allow and even make it possible to resist change with voice. People with no high managerial position should be allowed particularly. They believe resistance can contribute to successful change implementation by allowing resistance to be productive or facilitative. This stems from the fact that resistance cannot solely be based on one merit, it needs to be evaluated from different perspectives. Instead of putting people in for and against groups, management should be more concerned with understanding what different people can contribute. Their voice is a means of negotiating a meaning. Giangreco & Peccei (2005) continue on the same track claiming it is just in recent years that resistance to change has got a new light, now seen as something acceptable and natural. Piderit (2000) points out the important implication; even if people do react negatively to change it can come from the best of intentions. Giangreco and Peccei (2005) back this up claiming that employees have other reasons to resist than sabotaging for the organization. The management should be aware of that and according to Thomas and Hardy (2011) it is the change agents’ job to harness it in order to implement successful change initiatives.

Arnemakis, Harris & Mossholder (1993) point out that it is important the change agent understands differences and causes between individual and collective readiness. Readiness of a collective group is influenced by the readiness the individuals in the group experience. Members affect and interact with each other, influencing each other’s perceptions of the change. Therefore it is not just the change agent that shapes the information about the change but also the collective group members that are affected by it.

Understanding the source of resistance, how to deal with resistance and to realize the potential resistance has, is a way to understand employees in a change process. It is a way to describe and analyze the impact change has on the employees. Ultimately, managing people is about managing feelings according to Duck (1993). The question that is essential is not if the employees have negative emotions, but rather how to deal with them (Duck, 1993).

## Culture

Jaros (2010) points out that for employees to commit to organizational change they must share the vision exemplified by the change. They need to be motivated and have the required skills to implement it. The vision and implementation of change must reflect shared cultural beliefs that constitute the organization. Saka (2003) argues that routines that are embedded in past learning are hard to break. Which indicates that unless the change is aligned with cultural beliefs and routines it could be in danger of failing. Authors Smollan & Sayers (2009) acknowledge the connection between organizational change and organizational culture. They believe the relationship between organizational change and culture is portrayed in emotions.

Culture within organizations shape emotion in the way they are experienced and expressed. The culture is therefore important to change processes by the way emotions reveal themselves within organizational life.

Hatch (1993) defines culture as “*constituted by continuous cycles of action and meaning-making shadowed by cycles of image and identity formation.*” (p. 686). She believes that assumptions, values, artifacts and symbols constitute organizational culture. To this list, Schein (2004) adds traditions, customs, beliefs, structure, norms and rules. This would also include ways people do things and act in the organizational setting (Martin, 2002). These things constitute the individual and organizational culture. Meyerson and Martin (1987) believe that naturally, one could expect some resistance when interruption occurs. These different definitions represent how culture can be found in different corners of the organization.

Duck (1993) argues that with values, which he believes are about beliefs and feelings, is the best way for organizations to connect to their employees in order to implement change programs successfully. Changes can generate emotions, which both positively and negatively can affect employees’ adjustments on an individual level according to Smollan and Sayers (2009). When assessing the behaviors and emotions of employees within a change implementation, it is important to evaluate the change at different levels. Arnekakis, Harris & Mossholder (1993) point out that implementing a change means that a cultural change must be made as well not just a technical one. This includes making the individuals in the organization change their beliefs, attitudes and intentions so that it is in line with the message the change is portraying. This can be supported by Pardo del Val & Fuentes (2003) study that showed employees deep-rooted values as a strong source of resistance. These values are in turn linked to a strong culture.

## **Method**

This study is aiming to analyze and describe changes at one of the regional offices of ABC. ABC is a fictive name in order to ensure the company of its anonymity. Emphasis is made to evaluate the change from the employees’ perspective. In order to know which different changes there are and how the employees have reacted to them, the following method has been used. Documents are used to describe the changes and unstructured interviews are conducted with some employees to get their perspective on the changes. Why this approach is chosen is first and foremost because documents contain information describing the intended changes. They are used to present the changes since it is important that this information is presented in a fair way. Secondly, unstructured interviews portray the employees’ own stories on how they perceive the changes and how they feel that they are affected.

To conduct a survey would also have been possible in this study since it is a great way of capturing data from a large sample. I chose however not to use this approach since this study focuses on the unique, deep-rooted experience of individuals, which is harder to capture with surveys.

A meeting was set up with the chief of finance of the regional office prior to the study. He showed a power point presentation of the changes being implemented, which laid ground for this study. Which questions should be answered and the aim of the study was formed based on this. Guidance was given towards which persons would be most suitable for interviewing

## Interviews

To capture the employees' own stories and their own perception of the changes, the interviews were designed as following. The respondents were asked to speak freely about their experiences of the changes being implemented and what consequences they experienced. The aim was to form the interviews as a conversation, in order for them to feel comfortable speaking from the heart. This would also make it easier to get an understanding of what is important to them. This way of holding interviews is supported by Kvale (1996) stating that conversations are a basic mode of human interaction. By having a conversation, people get to know one another, learn about each other's experiences and the world that they live in.

To conduct interviews in such a way as was described can also be defined as unstructured interviewing. The aim is to let the respondents lead the way through their own stories. This means that one person leads the conversation and the story told. Gillham (2005) writes that this person in an unstructured interview has the responsibility for determine the structure of the interview. However, it was important to provide some guidelines to the respondents by for example asking questions about the story and the subject being dealt with. An example would be when one person talked about how a change is bad, then a question could be, in which way was it bad for you. This enhanced the interview proceeding more as a conversation. It is important that the respondents feel comfortable during the interview. Gillham (2005) backs this up by claiming it is essential to comprise between narratives, meaning that it is not only one person speaking the whole time. Not doing so and instead expecting the participants to tell their story without any interruptions is naïve according to him since they are often not readily organized and need direction and encouragement. Furthermore, they need verbal feedback in order to boost their confidence and not give them reason to start doubting themselves on the premises that what they are saying is not relevant or interesting enough.

Eight out of ten interviews took place at one of the regional office in the beginning of 2013 during a period of five weeks; the last two were done at the office location the participants were working at the time. The participants have different roles within the company. Two of the participants have a managerial role within the regional office while the others worked with managing economics, property or procurement.

All interviews were recorded with the permission of the interviewed person. Each interview was held in Swedish and took about one hour. The participants were prior to the interview ensured of their anonymity to feel free to speak as truly and open as possible. All the interviews were summarized directly after the interview with help of notes taken during the interview. Silverman (2006) points out that this is a good way to capture emotions, essential pauses, overlaps or body movement, which is important for this study.

## Analysis and presentation of material

The analyses of the material conducted after the interviews can be done in several ways, this study is analyzed in the following way:

1. The respondents started off by introducing themselves and their background history. This information was for personal knowledge and nothing that will be a subject for further analysis.
2. Participants talked freely about the changes where common patterns and subject could be outlined among the different interviewees. These subjects are then categorized in the text and analyzed further.
3. Respondents were asked to either elaborate or explain certain things that they touched upon, for confirmation purpose. This is used to elaborate further the employees' reactions on the various changes.

Kvale (1996) has discussed different ways of analyzing texts and these three steps are consistent with his suggestion on important steps to take. The material is then presented by categorization, each of the three changes are separate categories containing sub categories.

## Limitations to the study

There are a couple of things in this approach of method that could be viewed as hurting the credibility of the study. First and foremost, the person chosen for interview were directed by the chief of finance for that regional office and not by me. It could be considered subjective to choose participants that way. I however believe that since this person knows the staff he can guide which employees can be representatives for the changes. It also enabled me to get access to their time in order to gather the interviews.

Another problem is the reliability to choose categorizations subjectively. It can also be a strength however since the interviews were recorded to find categorizations that were common among all the participants. Silverman (2006) points this problem out with qualitative data, the weakness of choosing categories subjectively. Summary after each interview and vital notes during the interview of key points were made in order to eliminate somewhat the possibilities of weakened reliability.

## Empirical findings

ABC operates in the real estate industry and is one of Sweden's biggest companies within its field. They operate across Sweden and have six regional offices and one main office based in Gothenburg. The company, as it is known today, was founded about twenty years ago and has today a turnover of roughly five billion Swedish crowns. Their main focus is the academic world and they are aiming at providing the best services within education, innovation and research to all their customers across the country. This study focuses on the regional office where economic support is handled to the main office and where 66 out of the approximately



400 employees work.

The company is owned by the state and operates on a free market where they provide the academic world with estates and premises in competition with other real estate companies. Their main strength is that they have a focus on “knowledge development Sweden”, which means that they always try to provide their customers with the best-suited environment for knowledge development. There is a demand on the market for knowledge environments and ABC is in steady development in order to meet this demand. Today they have a portfolio of roughly 26 billion Swedish crowns to take on that challenge. They are a unique actor on the market for providing custom-made, high technology and innovative academic estates.

ABC has decided to implement various changes within the company for various reasons. Previously, the company consisted of six regional offices and one main office all operating as separate entities. Each of the regional offices operated as separate corporations but on paper belonged to a corporate group. During 2010 ABC decided to do a merger. This could also be seen as a syndication of company group, but since the different regional offices saw each other as separate companies ABC decided to call it a merger. The company believed that a merger, not being separate legal entities anymore, would mean less administrative work and a more flexible structure towards the customers. It would also mean being more flexible when operating across the country. The merger is seen as a pre-stage to implementing a focus where the whole company strives to work as one.

## The changes at ABC

ABC decided to merge the corporate group and to launch a new organizational focus, combining their company resources and working more united. This change is called “ABC 2.0”. A decision was also made to abolish the original budget work to be able to work more efficiently. A change named “*Working beyond budget*”. Their old financial system was replaced because the support of their original financial system was no longer provided. This change is named “*The new financial system*”

These three changes have been introduced in different ways to the staff. Due to their comprehensiveness and the aim of them they have had different impact on the staff members and their working tasks and working situations. The changes will be presented one at a time and followed by the employees’ own reactions to the respective changes.

## ABC 2.0

ABC 2.0 means a new focus with the aim to take advantage of what a united ABC can offer the shareholders of the company. The company wants to take charge of and optimize the possibilities and strengths that a united company, under one management, can provide. During November 2011 the company organized the first out of three “management days”. These conference days were for employees with a managerial position at the company.

## *Presenting the change ABC 2.0*

The management has during meetings used power point slides to present the changes at ABC. When presenting ABC 2.0 the following information was provided. The company has the vision to operate as one united company. In order to achieve this, ABC has had consultants that together with ABC staff have worked on creating and implementing ABC 2.0. The change would mean that the company uses a common face through out the company toward their customers. The managers think that it is important that there should be just one voice used both internally and externally. An example of this is using uniform templates for the whole company, have corporate directives on how to handle common issues and the level of costs. By implementing this, the company believes that there will be a harmonized way of working and harmonized working processes. It should also contribute to a pride of belonging to the company. In summary it should include a holistic approach that permeates the company.

The company is implementing this to find the most effective working processes while always having a focus on the customers. ABC is supposed to act united and effectively with a more apparent management structure while at the same time keeping the regional strengths that can be found in the separate offices. Responsibility areas should be divided more concrete between the regional offices and the main office. Employees perceived confusion regarding their responsibilities and the main offices.

The company expects increase in quality and decrease in costs mainly within the purchase area. These have been divided into the following broadly anticipated effects.

- Better steering and control
- More effective decision structure
- Increase use of company resources.

Better steering and control would mean the transparency for reporting and following up would increase. Efficient decision structure on the other hand include a more flexible and focused group executive board, which is achieved by gathering competencies together. It also includes increased level of decision-making authority and power to act within construction, rental and administrative area by implementing the function property. Last but not least it includes a more clear responsibility and allocation of seats within the whole organization by implementing responsibility moulds. When increasing the use of company resources on the other hand, the company should be able to achieve a more effective co-use of recourses and competencies within the purchase area.

This information gives an overall view of the change called ABC 2.0. It describes the aim and the function that the change should deliver. Here are the employees' own stories.

### *Communication between levels*

Some employees at ABC have experienced the communication between levels within the company as insufficient while others are satisfied with it. How employees perceive communication has had an impact on how they react to the overall changes.

Employees with some kind of managerial position in the company felt that information and communication was sufficient. The change per se did not affect their working situation to any greater extent; instead they talked of new ways of thinking and prioritizing. One of the respondents said they understood what the change meant and what is expected from them *“And in general, you have to get the regions to exploit or cooperate and take the best of each other, if they in the northern region are really good at some things then we should learn from them,”* (Respondent A). Some of the respondents understood what the management was aiming with the new ABC 2.0.

Other respondents talked about the change as something just being communicated and informed about but later not noticeable in practice. *“The working tasks have not changed. The change process has not got that far yet”* (Respondent D) and many of the respondents agreed on this. Some mentioned it will surely come in time but it is still too early to say, right now they are working on as before.

All the participants did not back this up during the interviews, however. Several of the employees mentioned how their working situations felt more insecure due to lack of information and communication. They felt there was a lot of information the management did not share with them. Some employees expressed they do not even know if they will have the same working tasks in a couple of months. The opinions are somewhat divided about why information and communication is lacking. The change has been ordered from the main office and external consultants were brought in to help with the change. On the way, the information to the regional offices got lost. Several respondents mentioned that the information to the employees travels and get lost on the way somehow. They know it is out there, but for some reason it just does not reach them.

### *Different languages*

Employees at ABC do not perceive the information in the same way management does. It could be that the information is too hard to understand due to formulations or content. Either way, it has had an impact in how the employees react to the change.

Talking about the managements involvement in the change process and the communication provided from them, one of the respondents put it like this: *“I feel overall somewhere that the stuff the corporate group wants to put in becomes more cumbersome and harder”* (Respondent E). There are too many people involved. Another respondent mentioned that some reports and informational sheets that the consultants sent out were written in such a way that it was hard to understand. It felt like a sheet with pretty words, might as well been Greek according to the respondent. This made them more reluctant to read the information.

In summary, it seems some respondents' felt that the communication surrounding ABC 2.0 was sufficient and not a problem that affected their working situation in any way. Others felt it lacking, which made them insecure and confused. Lack of sufficient information affects the working situation in such a way that respondents feel confused about what their role in the organization is. Another problem is the information they do receive is not always understandable. Especially the consultant reports had a tone and script that was hard for some employees to understand.

### *People in organization*

It has not been easy for the employees at ABC to understand their roles in the new organization. They have felt that their roles have been undefined and this created some confusion among them.

Lack of information affected the working situation for several respondents. The respondents requested information about what their role is. Not knowing what the individual employee is supposed to do in order to contribute creates confusion. Several participants brought up the issue of there not being a strategy for their working areas. One participant said, "*Unsure of what I should contribute to achieve success, I mean what is my contribution, my role, I want to know that!*" (Respondent C). The same person expressed that "*I am blissfully unaware right now*". (Respondent C). They feel that there are no guidelines; they do not understand what their part in this big change. There are some guidelines here and there but nothing uniform enough to help them understand their role in it. Holistic overview is lacking. The subsections and subprojects are handled well according to some respondents but putting them all together, it is a mess according to some.

There is furthermore a problem that some employees working outside the offices, out in the estates, have got more defined and focused tasks. A strategy has been developed for them, where they now work on specific things more than they did before. This means that tasks earlier done by some employees at the regional office disappeared. Instead of being informed about new more defined roles these people were left out in the open to perform different tasks with no specific guidelines. Also here, the frustration does not lie in being replaced or getting new working tasks, as much as not knowing what is expected of you.

It seems the individual has been forgotten in the large organization and several respondents pointed this out. The focus has been instead on the overall organization. This leaves several employees wondering what they should do, how the future will look for them and what will they work with in a couple of months. They believe in the company and that the change was necessary. But they want a strategy for their role in the new organization, as one of the respondents put it "*That is why we go to work, we want to contribute to success*" (Respondent C). Several employees expressed that this is one of the main issues with the change called ABC 2.0, not knowing their own contribution.

## New financial system

Another change at ABC is the implementation of a new financial system. The system was introduced for operation in beginning of 2013. It was originally scheduled to be in process during spring and then winter of 2012, but due to further modifications, developments and spots of errors the final launching date was postponed. This meant the launching of the financial system was done during the same period as some of the other changes. Here is a presentation of the change followed by the employee's own stories.

### *Presenting the change "New financial system"*

Following information was presented during a management meeting held at ABC. Main reasons for changing the whole financial system in the company were that the old one had expiring systems. The founding company to the original system could no longer provide service and further development. Also, the system support was beginning to be to disperse and number of integrations was starting to be too many to be considered effective. Therefore, the management at ABC decided to do modification of the financial model and look through the informational model.

During a presentation meeting of the new system, a chart had been made with different functions that a financial system should be able to provide. These functions were then marked after their relevance for the economic staff at ABC. During the interviews one of the employees mentioned that they had been asked for their opinions regarding which functions they needed from the new financial system. Different colors marked the relevance of the functions, orange meaning that the economic staff must have that function on an advanced level. Yellow meaning must have but on a basic level, blue means that it would be nice to have and green that this function is not relevant for this area. Functions marked with orange were financial forecasts, accounts and rental receivable, general ledger and economics. Marked with yellow were invoicing, e-invoicing, project planning, purchasing, project control, maintenance, consolidation, basic reports, project economics, plant accounting, suppliers ledger etc. Additionally, market blue was salary and HR.

Top management presented the new financial system to have the aim to "*specify requirements, purchase, design and implement chosen solutions for our economic-administrative processes on a, for the organization, secure and effective way*". The areas that the company thought should be prioritized in this project are economic planning, project control/follow up and economic maintenance planning. The management stated that this prioritization would also include supplier ledger, accounts and rental receivable and general ledger.

### *Compliance*

What the employees in ABC hoped to receive and requested did not seem to comply with what the management delivered. This caused mixed feelings among the employees at ABC.

The majority of respondents in ABC expressed a frustration for the new financial system. The employees had sent the management requirements that they thought would be met. They believed that the systems and functions they asked for would be delivered. When these requirements were not met, frustration was created due to the lack of compliance between what the employees expected to receive and what they got. The respondents do not feel that the system provides the service or the ability to work properly; both functions and accesses to some systems are missing. This is very frustrating for the respondents since they mentioned that the system has been delayed almost a year due to improvements and developments of the product. They expected the end product to be much better than it is. If the management has spent so much time in developing it why have they not listened to our needs and made it better, a question several of the respondents asked themselves.

There was a point in asking the employees to send in a list of requirements for what they need in order to do their job, but when this was not fulfilled, the employees felt disappointed and frustrated. It created a feeling of being left out or not listened to by the managers. The requirements were after all things that they needed to do their jobs.

### *Job performance*

The employees at ABC expressed how important it is to have the proper tools in order to perform well. However, when the new financial system was implemented, many of the respondents expressed the difficulties to perform their job in the same way as before.

The requirements that the employees at ABC had on the financial system were not fulfilled properly; therefore they are not able to do their jobs right. Some respondents talked about deadlines coming up and concern about not being able to meet these deadlines. They cannot get the proper basic data and material from the system in order to do their jobs. The working processes get delayed and much time is put in understanding the system. The system simply does not deliver what it ought to which makes it hard for the employees using the system on a daily basis to do their tasks in an efficient way. Several respondents have concerns for not being able to see the proper data, a simple thing like seeing if the bills are paid seem to be a problem. These were some of the things that were supposed to be prioritized according to the information provided by the managers.

The employees are used to having the system run in a certain way and they are used to the comfort of being able to see specifications in a more easy and efficient way. This is not the case with the new system and gives employees at first a negative impression of the new system. One respondent expressed it like this: “*Great frustration about the invoice system*” (Respondent C). This expression seems to apply for several other respondents who are also unsatisfied with the new financial system.

### *Education in the financial system*

Education was another thing pointed out during the interviews as lacking when the new financial system was introduced. The respondents felt that a good and deep education in the new financial system is missing.

The employees at ABC explained that another big issue with the new financial system is the lack of education. Here is how one respondent described it: *“No education in the system, we had a meeting last week but the system had been running then for three weeks. So they provide an educational day consisting of how you bring out different reports and ask little about the system, but this came three weeks too late. No other manuals or questions about what we want, what reports we want, how we should do this, it has been completely driven from the second floor without any interference whatsoever from us”* (Respondent B). All the respondents mentioned there has been some walk-throughs provided for them, but this was mainly done before the system was properly developed. It made it hard to ask questions about it and demonstrate its potential. Therefore a deeper understanding for the system is lacking, which a real education could solve.

There is great frustration in not knowing how the system works. Several of the respondents receive questions about the system and feel frustrated not being able to answer these questions because they themselves lack the knowledge about the system. They have been sending questions to the main office where they are supposed to know the system well and handle all the questions but they do not feel that people working in the main office can answer their questions. There seems to be nobody else able of doing it either which increases the frustration. One of the respondents mentioned that they should be able to know the system: *“It seems so easy really but it becomes complicated and I do not know why. It is hard to put in new goals and I do not know if what I am doing is wrong but I am not buddies with the system”* (Respondent D). All of the respondents working with economics knew the old financial system well, and the new financial system was not supposed to differ remarkably from the old one but it seems it does.

Maybe the employees will learn the system in time, but they feel that it is hindering their daily work. Several of them are optimistic about learning in time, but right now it is causing great frustration not knowing and not being able to learn.

### **Working beyond budget**

ABC decided to change the old way of working with financial issues where they were bound to a budget and replace it with a new way of thinking and working. Here is a presentation of the change followed by the employee's own stories.

#### *Presenting the change “Working beyond budget”*

ABC being a state owned company has since it was founded had a traditional working budget, where the financial goals have been set for one year forward. It is characterized by a focus on

cost and income for that specific year. A plan was previously made once a year and the company went through cost and income for that year. They planned then how it should be used during this period of time to achieve a specific economic goal set for the end of that year. It was also a way to see how the planned actions had been met by comparing them with actual outcomes.

A new follow up process with rolling forecasts will replace the traditional budget. The management of the company believe it is a much more effective way of working with financial issues. The change will have the following focus:

- How planning and following-up processes can contribute in the best possible way to a more successful business.
- What is important to spend more time on and what should they spend less time on.
- How the organization enables the right decisions and actions to be made and which information is needed for that.

ABC will use key performance indicators to “*provide better support for targeting, monitoring and continued improvement*” according to the management. They are developed to function as support for targeting. They give possibility to make targets more concrete on a regional and property area beside the common corporate group indicators. Furthermore, key performance indicators should be used for continued follow-up and cost-control. This is done by the indicators giving support for continued following of development, by identifying negative trends concerning cost development. Last but not least, indicators are used for analysis and comparison to enable the company to immerse itself in outcomes and trends and find good examples outside the organizational sphere. This will be the basis giving the company indications about what is important, what should be spent more time on and what is less important. It will also show what consequences the company’s decisions have in order to be evaluated later.

ABC has taken inspiration from the Norwegian international Energy Company Statoil when deciding to implement rolling forecasts, planning and following up processes. Statoil is one of Scandinavia’s biggest companies and listed on the New York and Oslo Stock Exchange. (Statoil, 2013). The company has functioned without budget for several years, and the economic staffs at ABC were taken for a field trip to Oslo in Norway where they met Bjarte Bogsnes who runs Statoils beyond budget project. He is also chairman of the association called Beyond Budgeting Roundtable Europe (1compny, 2012).

One employee who attended this fieldtrip that aimed to show ABC how a beyond budget implementation and work is proceeded, mentioned the contrast of implementing a concept that a huge company as Statoil has to a company of the size of ABC. “*It was really interesting. I mean, if they can do it with their enormous corporate group. They were talking about small projects of about two billion, with that money, with that turnover that they have and still manage without a budget. And he seemed really passionate about this project. Tthe man who talked about this is part of a beyond budget network and is in charge of it. So we listened to him and there were of course a lot of discussions. Practically how you manage certain things is another thing, but to understand the thinking behind it, that I believe we*



*really got.” (Respondent B) To implement changes other big companies have succeeded with give some employees’ confidence that this change will be successful.*

This is in short, a process where the company goes from traditional budgeting to targeting, forecasts and recourse prioritization.

### *Roots are hard to change*

Some respondents mentioned during the interviews that it is not easy to change established routines in the organization. For some employees new ways of working get accepted and implemented sooner than for others.

ABC is a state owned company and has existed for many years. The ways to work with financial issues and budgets has been the same through out the years, until now. Most of the respondents are very positive to abolish the budget but talked about the changes not being fully visible yet. The old thinking is not quite gone yet and this may have to do with the fact the change is relatively new. It seems hard to change old ways of doing things. Some respondents feel that even though they try to work in the new way and change their thinking and focus, there are still people left working in the old way. There are still people rooted and hung up on small details instead of switching their focus to the big picture. This makes it hard for them to get their work through and they end up working as they always have.

The budget work as it was done before was done after the summer, which is six months from when this study is made. When this period comes, the effects of the new way of working with financial issues may be more noticeable. It will then be easier to compare what the employees have to do during this period compared to previous years. The employees are aware that this is still all very new and it takes time do adapt to it. They are confident that with time, the change will be more practically visible. They have been prepared for this change since the chief of finance has always been more concentrated on the overall results and not the details per se. Now it is a matter of using the new tools and creating results. The respondents seem overall excited to start working with it; they are going in with an open mind and a positive attitude. One could even say they are looking forward changing some of their roots.

### *More efficiency and flexibility*

The future seems to look bright for ABC. Several respondents see the coming period as a period of more efficiency and flexibility in their working tasks.

Despite the change not yet being fully established in the employees’ daily working processes, several respondents have an idea of what the change will mean to their work situations. The employees whose work tasks include much budget work described it as their working tasks becoming more focused when looking ahead instead of looking back at the past. One of the respondents talked about how their job will consist more of discussions and following up different results and outcomes, e.g. questioning why did we get this results, how can we work in order to reach goals etc. It will consist more of analysis of the working processes and outcomes. The role will also consist of giving more feedback. Furthermore, it will mean less

work than before since the work will be done on a need-basis and not during a concentrated period every year. One of the respondents mentioned: “*You feed the system on a more daily basis, or when there is a need, not as we did in the past when we sat down and radiated a budget during a super intense week*” (Respondent D). This turnaround in focus is believed not only to make the work more efficient and flexible but also their customers more satisfied. It will mean being able to take measures when needed and not when budgeted.

### *Old verses new*

Some respondents pointed out during their interviews that ABC is an old organization with their standardized ways of doing things, which the employees have got used to. This new way of working with the budget has however created a kind of excitement among the employees.

One important thing that was mentioned during some interviews is the reliance on the old budget. Having worked with the budget for many years, several of the respondents had got used to always falling back on the budget when there was trouble or questions to be handled. The budget was their tool to explain things and seek answers. When results differed from what was budgeted, they could always go through the budget in order to find an explanation. With this new way of thinking and working feels a little bit shaky. Today, they are instead expected to rely on rolling forecasts and key performance indicators that reveal if they are heading for the right path or not. If the indicators show a deviation from their course, measures will be taken based on that. Small details and deviations will not be in focus and the employees will not spend time searching for them. Instead they will be more focused on the overall results. This new way of working compared to the old one is believed to keep up the interest for economics all year around according to some respondents. It will not lay in the dark until the time of the year has come to work with it, but will be handled more on a daily basis. This makes the change well perceived among several of the respondents.

## **Discussion**

To analyze and explain ongoing changes at ABC, this study takes the perspective of the employees. Their reactions to the changes was an essential part of the study as emotion and perception during a change process are vital in order to not just understand the processes per se, but also to see its complexity (Duck, 1993).

When analyzing the different themes in the empirical findings, it was evident that there were both positive and negative reactions involved. Most reactions employees experience during a change processes have been referred to as resistance to change in the management and human psychology literature (Piderit, 2000; Thomas & Hardy, 2011; Erwin & Garman, 2010), which this study will use for, analyzes. Different changes occurred during the same period at the company, which has also been taken into consideration.

## Multiple changes

In this study it was the difference in respondents' reactions to the changes that stood out. Rahe, Veach, Tolles & Murakami (2000) studied the effect that constant changes have on people. Some people react positively others negatively. This fact could explain to some extent the different reactions employees have to the changes at ABC. The company implemented several changes at once, even if they did not intend to do so the circumstances made it that way. The fact that a merger was needed to implement ABC 2.0 and a new financial system was installed that backed up programs supporting the change beyond budget shows that a change seldom comes alone. This could have influenced the way people react to them. Smollan, Sayers & Mathenys (2010) pointed out the connection between emotions and control, which is relevant in this case. When employees feel they do not have control over the changes they react in a negative way. It might be hard for the employees to feel in control over different changes occurring at the same time, and this would according to the authors' opinions influence the way they react to changes. This was shown in the study with employees who worked more closely with the financial system, the budget system and felt they were affected to some extent by ABC 2.0, had in general stronger perceptions and reactions to the changes. In addition, people also react in different ways in the way they express these emotions. Erwin and Garman (2010) discussed reacting to change is a complexity in itself and it can include how people behave, their personal feeling and their personal thoughts about the change, which can be seen in the case of ABC. Furthermore, for employees to commit to change, employees need to be motivated and share the vision exemplified by the change according to Jaros (2010). Those employees at ABC that fulfilled these requirements have reacted more positively to the change.

## Confusion

Why people react to change in a negative way, or resist change, as some would define it, has to do, according to researchers with the involvement the employees feel in the change process (Giangreco & Peccei, 2005). It has also to do with employees' attitudes, emotions and behavior according to Thomas and Hardy (2011). This showed evident in the empirical findings when employee's emotions and reactions to the change called ABC 2.0 were affected negatively due to lack of information, communication and involvement. This in turn created confusion among the employees, which is seen as an emotional resistance to change according to Piderit (2000). Confusion may also lie in the persons working at ABC not feeling secure about their position at the company. Several expressed they feel ABC has forgotten the individuals in the change process. This would according to Dent's & Goldberg's (1999) study also cause resistance to change since threat of or insecure job status is a source of resistance. How people resist can be portrayed in different ways. Expressing emotions or having emotions is a common way of resisting change according to Smollan, Sayers & Mathenys (2010). The empirical study showed that confusion was expressed and shown towards the change called ABC 2.0 among some respondents at ABC. Consequences for this are that some employees are passive or not motivated to persevere working alongside this change. Motivational problems are also a cause of resistance to change according to Coch and French

(1948). There is not much the respondents can do when they do not understand their role or contribution in the new organization. Resistance to change can manifest itself in non-violent, indifferent and passive behavior according to Giangreco & Peccei (2005), which has shown to be the case with some employees at ABC.

Several researchers point out that communication, participation and information together with several other strategies are vital to engage in a change process in order to cope with resistance to change (Kotter & Schlesinger, 2008; Giangreco & Peccei, 2005). These strategies have not been engaged successfully or not been implemented at all at ABC. The information that has been provided has not been understandable for some employees, alongside that some employees' feel the communication and information is lacking all through.

## Frustration

Confusion was not the only emotion manifested among the employees at ABC. When the new financial system was introduced into the organization the employees felt it did not comply with their expectations. Data was hard or not possible to reach and systems such as seeing if the bills are paid did not work. This in turn created frustration among several respondents at ABC. The cause of frustration or resistance to change is similar as it was for ABC 2.0. The employees do not feel being involved in the processes since their voices and requirements were not considered. Which were one reason people resisted change according to Giancreco & Peccei (2005). It could be some kind of misunderstanding between the management and the employees at ABC, since they were asked about their opinions and sent a list of requirement but then these requirements were not met. Either way, misunderstanding is also a cause of resistance to change (Dent & Goldberg, 1999), which would explain the reason the employees reacted as they did.

As seen in the case of ABC 2.0, reaction towards change was portrayed in first and foremost emotions. Instead of confusion the employees felt frustration not being able to perform their jobs as before. Expectations on the product were high since the product was delayed almost a year. When it finally was in production it caused much inconvenience for some employees in the way they could not perform their jobs. It also caused unknown outcomes since they did not know if they would be able to meet their deadlines due to data not always being available for them. Blount and Janicik (2001) explained this phenomenon in their study that delayed changed that cause some kind of inconvenience and unknown outcomes are expressed in negative emotions. They can be portrayed in emotions such as anger, anxiety and impatience. This was shown in the empirical findings of this study, when the delayed product did not comply with employees expectations and therefore caused negative emotions as explained by Blount and Janicik (2001). This has had consequences for the respondents working situations in the way it hindered their job performance. Some respondents focused on trying to understand the new financial system and waiting for questions to be answered, time they could have spent on other things. Giangreco och Peccei (2005) explain this behavior arguing that resistance manifests itself in employees becoming passive and engaging in active behavior.

Similarities can also be drawn to ABC 2.0 in the way strategy for coping with frustration has failed. The employees require proper education in the system to understand it. The education the company has provided was not enough and was provided before the system was properly developed. To cope with resistance and/or negative emotions and enhance communication problems as a source of resistance, education is essential (Kotter & Schlesinger, 2008; Giangreco & Peccei, 2005; Pardo del Val & Fuentes, 2003). In this case, employees are requiring proper education and not just walk troughs. Dent & Goldberg (1999) also argue the importance of education and that regardless of which changes the management plans on implementing, a strategy for overcoming resistance is needed.

## Positive emotions

The study on employees' reactions to changes at ABC showed a deviation. Whereas both ABC 2.0 and New financial system had created negative emotions, working beyond budget had received positive emotions instead of resistance. Employees had been working with the thoughts underlying this change a long time, which could explain their reactions. They knew what this change meant and what was expected from them. Excitement was perceived, which led to employees seeing more efficiency and flexibility ahead. They were ready to give up the old ways of doing things and make room for new ways. Piderit (2000) refers to resistance as an emotional state that can include happiness, excitement, fear and aggression. The positive aspect that was perceived in this case could have been caused by the fact that the employees did not feel being left out; they had been a close part of the change for a longer time. There were no misunderstandings involved, they knew what their place was and were therefore motivated to persevere. They had been slowly adapting and learning to work in this way before it officially was implemented throughout the company. These aspects could cause negative reactions towards change if not fulfilled according to several researchers (Thomas & Hardy, 2011; Giangreco & Peccei, 2005; Coch & French, 1948; Dent & Goldberg, 1999).

A positive start to the change made other difficulties easier to cope with. There are different levels of readiness to change (Arnemakis, Harris & Mossholder, 1993), which can affect how well some people embrace the change and start working with it. According to Saka (2003) routines that have been imbedded for a long time are harder for some people to change. This showed evident when respondents talked about trying to change their ways of working but some people are left in their old ways, which hinders their attempts to embrace the change fully. Examples were given when they worked according to the new ways but are told to change in such a way that it responds to how it was done before. Pardo del Val & Fuentes (2003) also explained this phenomena claiming employees' deep-rooted values can be a source of resistance to change. These values come from a strong culture. Culture is an important part of the organizational life and is constituted by values, traditions, beliefs, structure; ways people do things around the office and much more (Hatch, 1993; Schein, 2004; Martin, 2002). Therefore it is not surprising that some people react when this is changed in some way. Meyers & Martin (1987) highlight this in their research as well. Despite this, most respondents continued on having a positive attitude towards this change. The respondents still see more flexibility and efficiency ahead of them even if they sometimes due to circumstances need to work in the old ways. Respondents also embrace the fact of

leaving their comfort zone where they could rely on the budget. This might have to do with the preparation employees' received with the new change, the field trip to Norway where they saw evidence and examples on how good results this change can bring. It may in turn have created a commitment for the change since the employees are both motivated and have the required skills to work with it. This connection is explained by Jaros (2010) who believe that commitment comes out of shared vision for the change, motivation and employees having the required skills to work with it. Enough training and good communication are important in order to enhance the problems associated with resistance to change according to Pardo del Val & Fuentes (2003). Evidence that this was lacking and therefore having the opposite outcome was shown with the two other changes.

## **Conclusion**

This study shows that people react to change differently and it has mainly to do with preparation provided by management with education and information. Communication, participation, involvement, education and training were all vital tools in order to succeed coping with resistance to change (Kotter & Schlesinger, 2008; Giangreco & Peccei, 2005; Pardo del Val & Fuentes, 2003). When this was not fulfilled in some cases, negative emotions were shown such as frustration and confusion. When these criteria's on the other hand were fulfilled, positive emotions were portrayed. Difference in reactions can be explained by the cultural theory. Jaros (2010) pointed out that when employees share the vision exemplified by the change at the same time as they are motivated and have the required skills to implement it, they will commit to the change. With the beyond budget change, the employees shared the vision, were motivated and had the skills due to preparation and training. This was in turn expressed in positive emotions. Smollan & Sayers (2009) pointed out the connection between organizational change, emotions and culture. Cultural changes, or the ways things are done around the organization (Martin, 2002), are expressed and experienced with emotions (Smollan & Sayers, 2009). Positive emotions were expressed and experiences since a cultural change had occurred prior to the official implementation of the change beyond budget. When the culture was not changed, it resulted in negative emotions, as could be seen with ABC 2.0 and the New financial system. Arnamakis, Stanley & Mossholder (1993) point out that when implementing a change, a cultural change must be made as well. Which showed to be true in this study. If managers do not work with peoples deep rooted valued or their assumptions, beliefs and traditions (Hatch, 1993; Schein, 2004), things that constitute organizational culture, they will be a source of resistance according to Pardo del Val & Fuentes (2003). This was also found to be true in Meyerson and Martins study (1987), that people react when their culture is interrupted.

Furthermore, when employees react to changes, they could react either positively or negatively as this study shows. The level of resistance experienced to a change affects their work differently. Coch & French (1948) believe motivational problems are connected to resistance. When employees are not motivated to work along side the change, or when they resist they can become passive, indifferent or engage in active behavior according to Giangreco & Peccei (2005). These theories explain how resistance affects employees' work.

Employees resisted ABC 2.0 and New financial system in different ways and were therefore not motivated to embrace the changes. They did not work towards them but spend time on trying to understand them and their role in it. Time they could have spent on other work. When employees are not motivated they do not work towards the new changes as the management intended. Employees' works are affected negatively when they react negatively to the change. Their work is often more affected the more radical or transformational the change is, which creates more resistance according to Pardo del Val and Fuentes (2003). Piderit (2000) believe that resistance could come from the best of intentions. Employees react because they want to be able to contribute with their work, which is hard if the change is too radical or transformational and they are not educated or prepared for it. One of the employees pointed out that they go to work in order to contribute to success. The beyond budget change received very little or no resistance at all because employees felt they contributed with something here. This made employees embraced the change and work harder with it. They tried to let go of the old way and work in a new more efficient and flexible way, which will satisfy the organization and the customers.

### Suggestions for further research

Since this study is done during early stages of the change processes, a longitude study showing how well the changes have been accepted over time would be relevant. It would also be possible to investigate if the management has done any improvement to harness the resistance experienced in this study, by e.g. implementing more education or information. Time is an essential factor since all the changes are in their early stages. With more time the management might be able to accomplish more in the way the cope with reactions to change.

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