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Facilitating employee development in an accounting firm

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Abstract

The purpose of the proposed summary is to explore the training and development offered at a large public accounting firm located in Hamilton. The research aims to determine what attributes are most effective to develop the advisory skills of accountants and how these accountants perceive their roles to be impacted by various potential future developments. The most significant developments of which is the impact technology in particular accounting applications for example Xero or MYOB. The proposed method of collecting the data is by conducting semi-structured face to face interviews with a number of non-managerial employees. This is to collect a range of data from participants with a range of experience and qualifications. The researcher anticipates being able to use the literature to establish implications through this study and therefore be able to advise of any possible modifications to provide better sources of training for accountants to develop their business skills.

Introduction

Preamble

The development of advisory skills for accountants has increased in the last few years due in part to the technological advances in accounting technology. Due to the heightened awareness of programs such as Xero and MYOB more businesses have access to real-time data presented in a form that is easy to understand. Coupled with this is the automated processes that have reduced much of the bookkeeping function that accountants were historically known for. Although these accounting systems have restricted part of an accountant's role, it has opening an opportunity for accountants to work more closely with their clients and utilise their expertise in the field to help develop and grow their businesses. This research proposes to evaluate employee training and development procedures to answer the main research question: *What attributes of internal employee training and development is the most effective in building advisory skills?*

Literature Review

A study conducted by Warren and Parker (2009) suggests the role of accountants has traditionally been thought by many to be limited to producing reports based on historical data that provides only limited information for decision making. The stereotype that has prevailed has been that of a "bean-counter" however the accounting profession has tried to redefine themselves. Unfortunately there is a lack of evidence on the way accountants individually develop their own professional and personal identities and how the general perceptions of society and the media affect this. Over the past few decades compliance work has remained relatively steady however there has been recent growth in consulting, financial and strategic

management moving the accounting profession in a new direction away from the traditional perceptions.

Joyce and Mun (2013) state accountants play a larger role in the business industry by adding value through accountability and management of funds necessary for successful business operations. However accountants require more than technical skills to be successful in adding value to businesses. They must also possess the communication skills in order to develop trust to reinforce their integrity and value to their clients. An accountant's communication of the financial performance of a business can influence stakeholder's commitment to future growth and improvement. Due to the dynamic nature of the business environment, businesses and accountants alike are required to adapt in order to stay relevant and continue to operate successfully. The increase in technological advances in the accounting world has enabled this and as a result has altered the demands and expectations of businesses.

A study by Harrington (2005) proposes accountants add value by providing expert advice required by stakeholders of a business to make informed decisions. For many years there has been a need in the marketplace for access to real-time data that is aimed more towards the future of a business rather than looking back. The literature demonstrates that accountants will need to develop advisory skills and the developments in accounting technology provide businesses with readily accessible up to date information on their daily operations.

The information gained from the various forms of new accounting systems available in the marketplace today provide businesses with more timely information that if interpreted correctly can assist in making more informed and strategic decisions. Once analysed this real-time data can reveal areas of a business that may be under pressure and therefore using their skills and knowledge of the industry accountants can help business owners and management to control business processes on both a strategic and operational level (Bani, 2011).

Dillon and Kruck (2004) noted in their study that accountants should possess five core skills; communication, critical and strategic thinking, customer focus, technological skills and interpretation of converging information. They also found that there are four main work activities that are likely to take up a significant amount of an accountant's workload which includes internal consulting, long term strategic planning, computer systems and process improvements. The study also notes that since the early 1990's accounting technology has developed from expensive mainframe computers to integrated software and applications that are cost effective and easy to use. Dillion and Kruck suggest that tomorrow's accountants will need to be adaptive to the systems of today and be prepared for future technologies.

A study conducted by Gelinas and Gogan (2006) advocated that accountants need to understand accounting information systems as they can improve process efficiencies and the quality of data, however it also brings with it increased risk and control requirements. Their study proposes continuing professional education should include a focus on exploring the opportunities and challenges of various accounting technologies.

Hagel (2012) suggest that there is uncertainty in the accounting profession at present due to variations in role definitions and evolving demands. The most significant demand is for accountants to increase their strategic role. This is likely result in further changes to the skill set of accountants and could require accountants to step outside their comfort zone. Their study found a large proportion of companies in the US find it hard to employ accountants with the comprehensive skillset required for their business. Subsequently these firms then need to consider implementing employee training and development programs to ensure they have means to adapt to deviations in the profession.

A report by Koziel (2011) proposes that many firm leaders feel that accountants new to the profession lack the business development skills necessary to grow and become leaders in their

field. Added to this is the belief by firms that new accountants should already possess these skills when entering the workforce as they are difficult to teach. Koziel proposes that firms will benefit more by implementing development programs that provide employees the opportunities to grow and develop in low risk situations early within the business.

Continuing education after entering the accounting profession is essential. Cadman (2013) proposes to maximise value and capitalise on the skills of employees, businesses should focus on ongoing training and development. Organisations that have an emphasis on learning are able to improve decision making and processes. This increases the adaptability of organisations making them more able to weather variations in the industry.

Mentoring is an important form of employee development. Hall and Smith (2009) note that the mentor relationship facilitated career and personal development through feedback, direction and support. Mentoring has been linked to employee turnover and also influences the perceptions employees have of an organisation and their place within it. A mentor provides a opportunities for contact with other managers, partners and new clients that assists in building an accountants professional development. Hall and Smith suggest increased contact with clients and other external contacts are likely to strengthen an employee's perceived meaning and purpose and subsequently influence their competency within their role.

Current study

Currently there is a lot of discussion regarding the future role of accountants due in part to technological advances. The first of these are the increased use of automated transaction processing for example bank feeds where the daily transactions of a business are automatically uploaded to their current accounting system thus eliminating manual data entry. The other significant factor is the increased prevalence of user friendly accounting applications, especially cloud based applications including the likes of Xero and MYOB. These systems

enable businesses to monitor the current activity of their business and generate performance reports using real-time data. These systems allow businesses to obtain information themselves that they would normally look to their accountant to provide.

Traditionally accountants have been tasked with using the historical data of businesses to provide performance reports. Due the changes in accounting technology information users now have access to more accurate and up to date information on their clients business. This presents an advantage whereby they are able to offer more insight and advice to their clients to grow and develop their businesses. As a result, accountants may need to adapt and seek new skills in order to stay relevant and continue to provide value to businesses.

The proposed research will investigate the attributes and employees of a division of a chartered accounting firm located in Hamilton. The division's purpose is to prepare the annual financial statements, prepare tax returns and provide advice to their clients. As technology becomes more effective in this industry the daily workload of these accountants is likely to change direction as clients will be more reliant on the expertise and advice they can provide. The aim of the proposed research is to evaluate how effective the organisation is at facilitating its employees in developing advisory skills. These skills are likely to become essential as they progress through their career and as accounting technology becomes more efficient. By undertaking this study the researcher also aims to investigate how accountants of different experience levels perceive the role and influence on accountants in the business industry and what their expectations are for the future role of accountants.

The proposed research will consist of semi-structure interviews to gain qualitative data around the perceptions of employees towards the training and development measures offered over the course of their careers with the firm. The study will include employees with a range of experience levels to determine if work experience influences employee perceptions.

Statement of expectations

It is expected that staff with less work experience are likely to have lower expectations or perceptions on the quality of the training and development offered to them compared to those that have had more exposure to internal trainings or mentors and have had a chance to develop further skills and therefore have a more positive perception towards training.

The researcher also expects that most, if not all participants will be competent users of accounting applications and will have some expectations of how this could affect their role as future developments occur.

Method

Participants

The participants of the proposed study will include employees the division of the accounting office located in Hamilton. The division employs around staff ranging from interns to partners and includes administration and support staff. The firm hires a range of people with different experience and qualification levels, some of which are still in the process of completing their bachelor's degree or CA qualification. Participants in the study will include a sample of approximately 8-10 non-managerial employees. This will enable data to be collected participants with a range of experience and time employed at the firm. The interviews will be conducted with two employees from each employment level over a four week period. The researcher will endeavour to have an equal amount of male and female participants.

Materials and equipment

The researcher proposes to use their own note-taking equipment and smartphone with voice recording capabilities during the interview stage of the research. The researcher's personal computer will also be utilised to transcribe the interviews and analyse the data. An interview room located within the accounting office will be utilised to conduct the interviews. The interview questions were created based on a review of the literature and on personal observations of the researcher noted during the process of compiling the research proposal.

Research procedure

The researcher proposes to select participants based on the relationships they have with their colleagues in the organisation. From these participants there will be at least two employees from each category. The categories will be dividend based on employment level. These include

junior accountants, graduates, intermediate and senior accountants. The research will endeavour to ensure at least two employees of each category have agreed to participate in the interview process. The researcher will then conduct semi-structure interviews that are estimated to last approximately 15 minutes. The researcher will obtain ethical consent from each interviewee prior to the interview taking place. At the beginning of the interview the participants will be provided with a brief background and purpose of the research. Each interview will be recorded in full and transcribed by the researcher so a thorough analysis can be completed.

The researcher recognises that it may be a difficult task to ensure enough participants are willing to contribute to the study. This may be overcome by liaising with management and informing the division as a whole as to the purpose of the study and how their participation could benefit the firm.

Data analysis

The interviews will collect qualitative data that with the intention of gaining a full understanding of the participant's perceptions and opinions. The interviews are likely to collect a large amount of data. The transcribed interviews will be coded to reduce the amount of data and identify the significant words and ideas. This form of analysis will enable the researcher to clarify the main themes that exist in the data.

Limitations and ethical considerations

The results of the study are limited to one accounting firm therefore it is limited by the culture of the firm. As one of the 'Big 4' accounting firms it is likely to differ from small accounting firms therefore the findings of the study may not be able to be generalised across all accounting firms.

At the start of the research project ethical consent will be requested to undertake the research as it pertains to internal aspects. All participants included in the research will be advised of the intent of the research before they decide to participate. They will be informed that participation is voluntary and all data collected will be confidential. The researcher will aim to reduce bias in the study by carefully wording the questions to limit ambiguity. Data collected from the participants will be confidential and any identifying characteristics will be removed when presented in the final research report to avoid any ethical concerns of the participants.

Pilot Study

A pilot study was conducted where two students with experience in an accounting workplace were provided with the interview questions. The researcher also provided a brief overview as to the background and purpose of the study. The pilot study identified that the wording of some questions was considered to be ambiguous. One participant noted that they were unsure what the researcher was asking and therefore found it hard to answer the question. . The participants commented that some of the questions were leading therefore they ended to answer the question how they thought the researcher wanted. This created a demand bias that the researcher recognised would be detrimental to the data collected. The researcher then re-read all questions and endeavoured to remove any loaded, double-barrelled and leading questions to reduce any bias. The participant's comments were taken into consideration and the researcher altered the questionnaire. The researcher then asked the participants to look over the modified interview questions to ensure their queries were acted on.

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Appendix

Interview questions

Descriptive Characteristics:

1. What is your job title?
2. How long have been employed by the organisation?
3. What qualifications have you gained?

Technology

4. How important are accounting software/applications in relation to your job?
5. What are the benefits of accounting applications to:
 - a. Your clients?
 - b. Your role as an accountant?
6. What are the challenges of accounting applications?
7. How do you think technology will affect the role of future accountants?

Training

8. What do you think of the training provided throughout your employment?
 9. Can you suggest and changes/improvements?
 10. Who do you believe is responsible to ensure your continued education and development?
Yourself or your employer? Why?
 11. How important is it to have a mentor?
 12. How confident are you to provide advice to your clients regarding the future of their
business?
 13. How could you improve on this?
 14. How important is communication in your role as an accountant?
- Do you believe accountants to be adaptable? Why?

Office layout of accounting firm

Mak Andrews

Abstract

This report delves into research done based on a large corporate accounting firm and the effects the layout of their office has on its employees. The main issues considered are the productivity and collaboration that employees have. The issue up for debate is the modern trend of an agile workspace. Hot-desking more specifically is becoming increasingly popular due to its reduction in costs and increased collaboration amongst staff. This research intends to look into the suitability and effects that it could have on employees and evaluate the effects. From this research conclusions and recommendations will be developed so that an informed decision will be informed and therefore better suited to add value to the organisation and its staff.

Introduction

Preamble

Technology has grown exponentially over the last few decades, making significant changes to the modern world. This has had a material effect on the accounting industry, the processes used and the way things are done. For example with pioneers like Xero creating cloud accounting software, physical locations of an accountant is now only limited by an internet connection. As long there is power and an ability to connect to the internet accounting software can be used. This has opened up endless abilities for users of accounting software but also for accountants themselves. What it has enabled is to break down the physical barrier of location in the work environment. Sequentially this has led to the development of the agile work environment.

The modern day agile workspace has broken down the barrier of location. It has challenged the standard office plan. With the ability to now work anywhere around the world, it is easily imaginable to be able to work anywhere within an office. The concept of agile working within an office is the idea that desks are not assigned and an employee has the ability to choose which desk they sit at in the morning. Then at the end of the day all files and belongings are packed up and put into their locker and then the next day the same process is repeated at a different desk. It is a concept that has been considered very modern as twenty years ago the idea seemed unimaginable. Agile working or “hot-desking” is something that is becoming increasingly popular with corporate organisations due to the cost savings and increased collaboration that they promote. However there is a growing concern that firms are implementing hot-desking simply to keep up with the latest trends rather than evaluating the effectiveness and suitability of it to their organisation. The financial savings are sometimes outweighed by the non-financial effects that it can have on staff within an organisation. This research proposal will explore the effects of an agile workspace such as hot-desking and the effects that it has on employees, productivity and the suitability that it has to organisations. In

particular the focus will surround a large accounting firm and how this fits in with the culture of the organisation whilst trying to identify and provide recommendation on the likelihood of success that it would provide.

Literature Review

Hot-desking has become a popular new trend, by re-defining the workspace where “several staff share a physical workstation at different times”. Staff are able to choose where they sit whilst offices are opened up creating more space. This leads to a reduction in the amount of real estate needed by an office which lowers the workspace costs (usually the second largest overhead a firm has). However the layout of an office needs to be a serious consideration. The literature states that a well-designed office can increase productivity by up to 20%. Therefore an office shouldn't be installed without significant planning. Staff personality has a large effect on the successfulness of an open office plan. The literature states that extroverts are able to cope better with the extra noise and lack of personal space that comes with hot-desking. However most people struggle to be able to adapt and will go into their shells, discouraging collaboration and productivity as they find it harder to concentrate. Staff can struggle to find a desk in the morning and can feel “de-humanised” as they are unable to create their own personal workspace, they are discouraged by the plan to display family photos or personal items, thus making them less connected with the organisation (Scobie, 2016).

Agile working can be considered a working environment that doesn't suit every firm or culture. It is said that staff who are not flexible will find it difficult to adapt and may struggle to fit into the new environment. The problem with this being is that without flexibility the idea of an agile workspace is that it “They don't bend, they break”, this means that it could likely cause a clean out of staff who are unable to adapt. By having to search for a desk and workspace every day staff can become disgruntled and soon become sick of the daily “musical chairs” and lack of personal space

and belongings. The disdain that results is that employees must be creative and use their “Inner MacGyver” to be able to do more with less. As the amount of equipment each staff member has must be greatly reduced to be able to be portable and agile (Smith, 2014).

The main barrier to agile workspace and hot-desking comes from staff opposition and a resistance to change. It can be a big cultural shift with most people tending to resist to change. A lot of opposition surrounds losing their own personal space and identity. Employees tend to feel uncomfortable losing their own space and can become less satisfied. However a solution to this is that firms who thoroughly communicate the changes with their staff are able to implement these changes a lot more successfully. It is likely to work better if the situation justifies hot-desking. For example staff who are encouraged to work at other locations or spend limited time in the office due to being at client meetings or selling externally are unlikely to require their own personal office space (McCurry, 2001).

It is natural for people to resist change. How change is handled can often be a determinant in how heavily change is resisted. It is suggested that if some employees enthusiastically support an idea those who are less willing will likely refuse more forcefully. The article suggests that it is largely up to management to incorporate change in an effective manner to minimise resistance. A cornerstone of this is the way in which change is communicated, effective communication around the expectations of staff with the proposed change is required for them to be able to understand why change is occurring. Management must also be aware that resistance is likely and mustn't over-react to this. As at times resisters are unaware that they are withholding support. A way to overcome this is involve a range of staff in the decision making process. To hold discussions about the proposed changes, encouraging both positive and negative comments and ideas. This will increase the trust and allow a more constructive approach to solving the problem rather than a forceful approach which will drive a larger wedge between management and staff. Resistance should therefore not be

considered the barrier to change but rather how change is implemented and strategized (O'Connor, 1993).

Agile workspace can potentially provide quite a significant financial benefit. This reduction can occur as an efficiently designed office can mean less physical workspace is required and therefore lower rent. Scottish Water a large water service provider managed to save 5 million pounds in construction costs by implementing an agile workspace, enabling them to reduce the amount of required workspaces by 25%. They were able to do this by implementing a stringent, highly organised system. Staff often drive between offices and would struggle to find a desk or workspace once they got there. This created a major efficiency concern, where staff would either have to drive back to a different office or find a different way of working. By using a system where employees would book a workspace before they got there it would increase efficiencies as it enabled them to have a shared workspace, however it was available when they required it (Computer Weekly News, 2014).

An Agile workspace can create increased flexibility for both an organisation and its employees. It does this because it enables staff to work flexibly whilst not wasting space, therefore increasing the efficiency in terms of space used. For example if staff only work a few days of the week or are constantly travelling between offices a workspace that solely belonged to them would quite possibly be empty a lot of the time and therefore wasting space. By using an agile environment where employees hot-desk there would be minimal space wasted and therefore optimise the efficiency of space used (Management Services, 1995).It also allows a freedom that dependant on the scope of employment an employee can potentially work anywhere such as a coffee shop, which has been considered to have a placebo effect of increasing creativity and efficiencies as it means less distractions from co-workers (Kellaway, 2013).

Staff can be more likely to stay with a firm should they be able to work more flexibly. An agile working space means that staff have the ability to work flexibly from home. While this may not

seem like a big deal for some, it can be a big impact for employees with kids. If an employee is able to work from home it can mean that they are able to spend more time with family, save on the cost of childcare and that less time would be spent commuting. It creates an outlet that allows “staff with parental or caring duties to work flexibly without significant adverse effects on productivity” (Conrad, 2006).

An individual needs to feel like they belong to an organisation to work effectively and efficiently at their job. A problem with hot-desking or not having a permanent workstation is that an individual can feel disconnected from an organisation and therefore does not identify with the organisation they work for. This gives a feeling of continuity to an employee as they feel more important and as though their future is more secure. This means that a “clean-desk policy” can mean that an employee feels disposable to a point where if they were not to go into work the next day it could be as though they were never there as there is no trace of them. This lack of personal belonging as well as the inability to have personal items can lead to a decrease in motivation and attitude (Maxine Robertson, 2001).

A successful business will generally have motivated staff, however to have that motivation several layers of needs must be met. According to Maslow and the hierarchy of needs physiological needs is the base layer of this. This can be seen as the physical environment surrounding someone, this is a basic need. An employee’s desk and workstation could be seen as the most basic need. Without having this it could detract from an employees attitude and therefore effect layers further up the hierarchy such as self actualisation. This is because without this an employee can lack the sense of belonging to an organisation (McLeod, 2014).

An issue that comes about through the agile workspace is human nature. People tend to be comfortable with what they know and are used to. Because of this and their reluctance to constantly move desks, employees can sometimes find they have a “homing instinct”. In doing so even though they do not have an assigned desk they still find themselves in a rat race each day to get to the same

desk and sit next to the same people. This can mean that unless there is a valid reason for a staff member to not have an assigned desk (Such as limited or erratic days in the office) then it can effectively defeat the purpose of an agile workspace (Johnstone, 2002).

Current Study

An office layout or fit out is a very important and costly decision. A fit out or layout is not something that can be changed on a regular basis and therefore a decision should not be made lightly. Careful consideration needs to go into what is most suitable for the organisation and its staff. A decision should not just be made on what the latest trend is. This current study will be done with the intention of determining how Hamilton employees in an accounting firm feel about an agile workspace in comparison to their current environment. With particular consideration being to whether or not employees would resist the change, be open to it or would neither be for or against it. The intention will be to get a personal insight into what staff members think in an environment where they feel comfortable to talk openly and honestly. Whilst paying attention to what the literature suggests and then relating it back to what participants say in the research.

Statement of Expectations

Due to the difficulty of change it is hypothesised that the employees will not be open to change. Instead they would be more comfortable staying with what they know and are accustomed to. Staff will want to have a sense of belonging to the organisation and will feel more dispensable should they not have their own assigned desk. The two opposing hypotheses are as follows.

H1) Staff will resist change and prefer to have an assigned desk.

The reverse of this is that staff would embrace change and enjoy a chance to move around and sit with new people in an environment that encourages collaboration.

H2) Staff would embrace change and increase collaboration.

Research Plan

Real estate overheads are usually the second highest cost that an organisation has. Therefore it is important that an office or workspace is effectively designed to optimise both employee motivation and productivity. One such option is an agile workspace where employees are able to hot-desk. Research has shown that there are positives and negatives to this scenario. It can prove to be a significant cost saver as it can optimise space in a way that means that desks aren't being wasted by being unused for long periods of time. It also is designed to encourage employees to work collaboratively as the environment is more intimate and social norms are broken down. This means that employees are able to find it easier to be able to talk to one another and work as a team.

However research has also shown that the benefits may only occur based on the employees and their personalities. Many people do not like change and it was described that unless an employee had a particularly outgoing personality they may be unable to cope with the extra background noise and constant disruptions of moving around and not having a permanent abode. Many people may find it unsettling or will totally defeat the purpose of it and choose to sit in the same spot every day anyway. Whilst other literature stated that it can dehumanise people and make them feel less connected to the organisation as they have a limited sense of belonging with no personal items allowed in a clear desk policy.

The current study intends to investigate the effects that such a policy could have on an accounting organisation and the employees who work there. The expected hypothesis is that staff will be less favourable of change and uncertainty as they may not be willing to play "musical chairs" every morning to get a desk.

This is an important decision for any firm as it will have long term effects should the building be re-fitted to suit such a policy or an upgrade to the current layout was imposed without proper consideration.

Research Question

Is an agile workspace a suitable option for an accounting firm and what effects would it have on productivity and collaboration?

Method

Participants

The participants of this study will be individuals currently working as accountants in an accounting firm. Administration staff will not be used due to the makeup of the organisation and the objective of the research surrounding collaboration and productivity. There will be no age or experience requirements of participants however they must currently be working at the firm in an accounting role. Participants of a range of positions will be used (the range including Analysts, Assistant Managers, Managers, Directors and Partners). A sample size of six will be used to incorporate a range of positions and providing enough information to encompass a large enough sample size relative to the size of the work division.

Materials and Equipment

Samples will be collected via semi-structured interviews. Interviews will be recorded using a Dictaphone, whilst notes will be taken during the interview in a written form. A computer will be required to note results and code possible themes that result from the interview. An interview room will be required, one that is suitably private that will enable interviewees to feel comfortable to answer honestly.

Procedure

Respondents will be selected using a purposive method. An email will be sent around the firm asking for voluntary involvement in the research project. Employees of each level will be selected based on their position level in the order of who responds first i.e. If two employees of the same level both indicate they would be willing and only one is required then whoever responded first would be used. Respondents will then be interviewed using a semi-structured interview in an interview room. The room is required to be separate so that respondents feel they are able to answer questions openly and honestly. Interviews will be audio recorded, with notes of initial impressions being taken. From the raw data of the interviews common themes will be identified and data will be coded into common words and phrases.

Limitations and Ethical Issues

Ethical issues will need to be considered before completing this research.

Firstly ethical consent needs to be obtained from Wintec to be able to carry out the research. Secondly ethical consent from the organisation needs to be obtained in order to go into the organisation and carry out the research. This will need to be from the managing partner as well as approved by the other partners.

The privacy of both the firm and employees requires consideration. The research needs to be careful not to expose sensitive information of the firm in the research report. Information disclosed and kept will have to be carefully considered and any information that is not necessary to the report should not be disclosed. Privacy could be considered both an ethical concern as well as a limitation as privacy may limit information that is able to be disclosed.

Confidentiality is another issue that needs to be kept in mind. As employees will be disclosing personal opinions and thoughts, their confidentiality needs to be maintained. Any information obtained in an interview will be kept confidential and names will not be used to identify an

individual. Interviewees will be only identified as junior or senior staff members as to differentiate the results differences.

Ethical considerations must be made weary of at all times throughout the research by both researcher and respondent.

Time will be a limitation, as partners or more senior staff members have busy schedules it may be too difficult to find time to interview them. Junior staff may have more time available however the answers they provide may not be as effective as they have less experience in a working environment.

Data Analysis

Due to the nature of the questions that will be asked and the methods used, a majority of the data collected will be qualitative. Interviews will be transcribed, then once all the data has been collected, common themes that appear will be coded. This will then provide analysis on what is common amongst all the participants. This will help identify patterns and provide insight into participant's feelings on agile workspaces within an accounting firm.

Bar graphs will be used to identify common themes. From this a Chi-square test will be used to evaluate the difference between employees are open to an agile workspace as opposed to employees being resistant to an agile workspace, this will be done using a 5% level of significance.

A difficulty with the analysis of this data is that a lot of it could be considered subjective as it is evaluating participant's feelings and emotions. This is why the interview will begin with basic questions that will use a rating scale to determine a participant's thoughts on an agile workspace. This qualitative data will be analysed using tables and then extrapolated into pie and bar graphs.

Pilot Test

Method

An initial pilot test was done to conduct a realistic field test of what potential results could be. The initial method used was a questionnaire containing 10 questions, four of which were designed to be easy factual data. The rest were increasingly difficult and were ranking questions on a nominal scale. Five participants, all of whom work in an office were used for this pilot test.

Results

The results of the pilot test proved rather inconclusive. Most of the participants gravitated toward the central tendency. This firstly did not provide much insight into research that is largely subjective. Another issue was that in the comment section of the questionnaires there was very little writing as

participants were more interested in quick fire answers where all they had to do was circle or rank an answer.

Discussion

After careful consideration and discussion with the participants it was decided that an interview would be a more effective tool to use. This is because participants felt an interview they would be more likely to give detailed answers and would have more chance to open up and discuss how they felt as opposed to a simple ranking scale.

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Appendix

- 1 What level of employment are you at? What is your position (Team?)
- 2 Would you consider yourself outgoing?
- 3 How long have you worked?
- 4 What sort of work lifestyle would you consider ideal? (Kids/ Working from home/ How many days a week? Probe)
- 5 Would you consider yourself a flexible employee? Why/Why not?
- 6 How would you feel about not having an assigned desk?
- 7 Do you think an agile workspace would have an impact on productivity?
- 8 Do you believe hot-desking would suit the culture at your organisation?
- 9 If you could design the layout of the office how would it look?
- 10 How do you feel about the current layout of the office?