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Title

**A STUDY TOWARDS OVERCOMING EMPLOYEE
RESISTANCE TOWARDS TIMESHEET**

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ABSTRACT

The monetary value of any project is intrinsically linked to the use of time, and also to the management accounting process. Utilizing the time efficiently equates with producing much surplus and profits as possible. The point is not to grow a business, but rather to grow it into a rewarding one, for which the business needs strong firm foundation, inspirational motives, strategy to associate and execute. The implementation of an electronic timesheet can streamline the business process, cut down on administrative time, gaining grounds on accuracy and efficiency by integrating with HR leaders, accounting and payroll systems. But timesheets don't get the attention they deserve..Approximately 150 users in a leading commercial vehicle manufacturing company were given access for this web timesheet application to login their efforts towards their project. But within two quarters of its implementation, a decline has been observed in number of users of time sheet. This study has been aimed to find the rationale as to why there is resistance from the employees towards filling timesheet, by employing a quantitative research method. What emerged from the Pearson co-efficient correlation, will throw light on the positives of timesheet, most probable reasons for the employee's resistance and the correlation between the various factors that leads to the resistance.

Key words: Timesheet, Change Management and Employee Resistance.

INTRODUCTION:

The purpose of Timesheet Management system is multifold. In the bottom line, it helps the management to understand and deploy its valuable resources better in every field right from utilization of skills to scheduling and absolute job costing. The organization being chosen in this study, to carry out such change management process analysis is from the manufacturing industry. Thus, the processes that requires change in business organizations reflects the reality behind all the process that is carried out and is considered as a routine in dealing with various contentions and organizational concerns:as it depends on the managements activities and its respected nature in dealing with effectual change management which is governed to overcome anger and resentment that will evolve

Change is constant in our lives, though most of us do not think about it. Most of the time, we never apprehend the occurrence of change and our reaction to it. In today's economy, change is all-pervasive in organizations. It happens continuously, and often at rapid speed. Change only becomes a concern if it is bracketed with the unknown or the loss of something. Change in organization often encompasses both these elements. The challenges of change management are people fearing the loss of routine, their knowledge in the jobs, the workplace security and also the security of their livelihood which is often the extreme point of failure. Change Management would be effortless if it was just to identify a future state and map it out so as to reach that state; instead Change Management comes up with human elements and their fears of loss. If this element is not helved well, the complete change initiative is prone to vulnerable failure.

Resistance is an inevitable response to any major change. By virtue change has become a customary part of organizational dynamics; employees who resist change actually end up crippling the organization. Individuals impulsively rush to defend their status quo if they sense that their security or status is intimidated. If management does not conceive, accept and make an effort to deal with resistance, it can undermine the most well planned, well-conceived and well-intentioned change efforts. Employees resist change because they have to learn something new or in numerous cases there is not a disagreement with the benefits of the new process, and a fear of the unknown future and about their ability to adapt to it. Most people are antagonistic to leave the conventional behind. It is quite natural to be suspicious about the unfamiliar; our natural concern about how we may shift from the old to the new, especially if it involves learning something new and risking failure. An employee may thoroughly understand the necessity of change, but wouldn't be emotionally able to get ready for the transition and resist for reasons which he may not consciously understand.

A large number of researches are undertaken to study change and the behavior of employees with respect to change. A brief literature review can be brought in this context. Change management has been defined as 'the process of continually renewing an organization's direction, structure, and capabilities to serve the ever-changing needs of external and internal customers' (Moran and Brightman, 2001: 111). According to Burnes (2004) change is an ever-present feature of organizational life, both at an operational and strategic level. Resistance is often viewed by managers as the enemy of change, the foe which must be overcome if a change

effort is to be successful (Schein, 1988, p. 243). Resistance, in an organizational setting, is an expression of reservation which normally arises as a response or reaction to change (Block 1989, p. 199). This expression is normally witnessed by management as any employee actions perceived as attempting to stop, delay, or alter change (Bemmels and Reshef, 1991, p. 231). Thus resistance is most commonly linked with negative employee attitudes or with counter-productive behaviors.

Employee time sheets, meant that all the employees work time had to be accounted for. If the employee was hired for eight hours a day then she/he must show on the time sheet how that eight hours was used. Management perceived employee time sheets as a means of ensuring that all costs of jobs were recorded as well as providing a record of each employee's productivity (Assoc. Cons. Surveyors 1973, McArthur 1992, Berry 1966). The introduction of time recording in the form of time sheets did more than just curing the symptoms. It introduced a system of essential behavior modification which disciplined the subject and made him/her a conforming being to be used by the organization. The mere existence of time sheets in accounting firms provided an all pervasive disciplinary mechanism that forced the employee to behave, or otherwise, engage in pretence, so that it appeared that she/he was behaving, in a manner acceptable to the organization. The foremost use of timesheet reports is to evaluate individual's performance i.e. individual's contribution in the project he is employed in. One of the most powerful ways in which individuals may become involved in the performance management process is through self appraisal. This may play an influential role in the change management process. By implementing a change and linking the change by involving employees assessing their own performance against the set goals, has a stronger impact on the employees and this will enable them to accommodate themselves to the new change. The time sheets would provide a means of constructing a reality of what the clients owed the firm, and, although in this strategy there would be means of resistance, e.g. incorrectly filling in the time sheets, the perceived charges resulting from the process would be perceived as more accurate by the clients. The process will increase the surveillance of staff by the organization however, at the same time increasing the potential for resistance.

PROBLEM STATEMENT:

Timesheets were introduced in a leading commercial vehicles manufacturing company and approximately 150 users were given access for this application to login their efforts towards their project. It was rolled out in phases i.e. department wise. One day training was given to the employees of the department and then the head gives the task list pertaining to the particular department to the PMO (Program Management Office). PMO and the IT team collaborate to deploy the timesheet in the employee ERP application. Weekly reports are sent to the team to review their efforts and activities. So far, in 4 departments timesheet has been deployed namely – HR(Human resource), PMO(Program Management Office), PD(Product Development), PMG(Program Marketing Group). The roll out started in January 2010 with 24 users, February with 78 users, March with 143 users, April with 139 users, May with 128 users and in June with 117 users. But even after explicating and training about the benefits of timesheet, employees weren't filling their timesheets and the hours logged were decreasing and the number of users were decreasing. This implied that a lot of resistance was surfacing. Within two quarters of its implementation, a decline has been observed in number of users of time sheet. The primary purpose of this study is to provide insights about the change management process in the chosen organization and evaluate the resistance occurred due to timesheets as well as the strategies used to solve it.

OJECTIVE OF THE STUDY:

Scholarly work in timesheet management area is still a vastly unexplored field. The purpose of this paper is to traverse in this area and identify the gaps in the current research which is to be addressed in the future. This is done by taking a Leading commercial vehicles manufacturing company as an example. The study is aimed at identifying the level/ degree of understanding the concept of timesheets used in the company and to study the reasons behind the employee's resistance towards filling up of timesheets which largely falls into the change management domain. To probe more into this domain, this investigation also attempts to suggest measures for overcoming the employee's resistance towards timesheets. The paper also steers to stimulate further research on timesheet management systems with wider applicability in other industries as well.

METHODOLOGY & DATA COLLECTION:

The Research Design of the present study is exploratory, as it is undertaken to primarily study the effectiveness of the Timesheet and discover the insights into its usefulness to the users. As the research field is exploratory, the qualitative data will allow finding out the major factors behind the choices made. The quantitative data will give us information regarding the relative importance of the various factors from the employee point of view. For any statistical enquiry the collection of data or information is done through principle sources identically i.e., by primary sources and secondary sources of data. Primary data for the study is collected through questionnaire and questionnaire is used in closed form. Most of the data used for the study is secondary in nature and has been collected from the company through Annual Reports (Share point of Leading commercial vehicles manufacturing company) , Business Journals (Journal of the American Medical Informatics Association), existing records, internet(www.emerald-library.com/,www.hrfolks.com, www.training-management.info, www.mckinseyquarterly.com, www.hbsp.org, www.proquest.com,www.google.com) and also from the website of the company and the TIMESHEET reports.

Sampling is one of the key components of any research design. The sample group for this project is the employees from the four departments HR, PMG, PMO, and PD. The sampling technique used is Non Probability Sampling Technique. The sample size taken was 100. Total of 150 questionnaires were circulated through email and on judgmental base 100 samples were considered for the statistical test.

As data is being collected on a large number of variables, a large sample will help in reducing the cumulative effects of sampling error. The design of questionnaire is of paramount importance. It will be used to translate the information needed into a set of questions that the respondent could answer and the answers thus obtained could in turn yield the desired result. In this study there are a total of 18 questions in the questionnaire that is divided into four groups based on the timesheet concept, usage of timesheet, the users and the metrics which together aims to cover all aspects of the timesheet activities of the organization. The response pattern in through multiple choice questions where the answers have been designed in Likert Scale using 5 point scale. The feedback data had to be analyzed to provide a strong basis for the likes and anti-likes of timesheet and also to identify the gap that seems to exist in terms of resistance.

Hypothesis is generally an educated guess which is actually a proposed explanation for an observable phenomenon. The observed phenomenon is mainly the decreasing trend in filling up of the timesheets. Thus, two hypotheses were formed initially to check the veracity of the problem which was done by chi square test and then the variables were subjected to correlation test to find the existence of any kind of relationship between them.

The statistical tool chi-square test/test of independence is used for analysis the data pertaining to different dimensions of timesheet. A chi-square goodness of fit test allows us to test whether the observed proportions for a categorical variable differ from hypothesized proportions. Correlations among the various independent variables are also found using Pearson correlation coefficient, which is mainly sensitive to a linear relationship between two variables. The Pearson's correlation is used to find a correlation between at least two continuous variables. The value for a Pearson's can fall between 0.00 (no correlation) and 1.00 (perfect correlation). Other factors such as group size will determine if the correlation is significant. Generally, correlations above 0.80 are considered pretty high.

DATA ANALYSIS:

By using Chi square test, testing of the hypothesis so formed for this study was done. The test is conducted with 5% significance level and 95% confidence level. Null Hypothesis H₀: the employees want to fill timesheets and Alternate Hypothesis H₁: the employees don't want to fill timesheets.

Using chi square test we find that all the significance values are less than .05. Hence alternate hypothesis is accepted – employees don't want to fill timesheets. Since the alternate hypothesis is accepted it was utmost necessary to find the reasons for this unfavorable phenomenon. Thus this extends the study to the next level of finding the relationship between the variables and how they are related to each other. It is done by finding the Pearson Correlation Coefficient which is a statistic representing how closely two variables co-vary; it can vary from -1 (perfect negative correlation) through 0 (no correlation) to +1 (perfect positive correlation).

The following hypothesis was formed for finding correlation between the variables. The variables are the questions that are present in the questionnaire. The null hypothesis formed in this study has a general framework which implies that there is no association among the two

variables considered and the alternate hypothesis has a general framework which implies that there is association among the variables considered. Its common for all the hypothesis sets composed of a null hypothesis and alternate hypothesis.

Few of the most alternate hypotheses are;

- H1(alternate): there is association between employees being aware and convinced with the benefits of timesheet and obsolescence of timesheet in due course of time
- H2 (alternate): there is association between timesheet becoming obsolete and the results being useful to all level employees
- H3 (alternate): there is association between having time to fill timesheet n need for a weekly reminder to fill timesheets
- H4 (alternate): there is association between the employees being able to review the team productivity and identify the key tasks from timesheets and able to validate the current estimate of effort with the help of weekly/monthly timesheet report.
- H5 (alternate): there is an association between need for more training to fill timesheet and easiness in filling timesheets.

At the end of the statistical tests, all the null hypotheses were rejected and alternate hypothesis were accepted.

As per the correlations found certain key findings can be deduced. The employees are well aware of timesheet initiative and are convinced with timesheet benefits. The correlation between them is weak and positive. Though employees are aware of timesheet and are convinced with its benefits, it doesn't guarantee the obsolescence of timesheet as they have a weak negative correlation between them. Just because employees are convinced and aware with the benefits of timesheet it doesn't corroborate the usefulness of the report to the employees of different levels as they are weakly and negatively correlated. Unless the timesheet results are useful to all levels of employees, its existence in the organization is uncertain. There is also a strong positive correlation between the timesheet obsolescence and its colligation with monetary benefits. This shows that convincing and making the employees aware of the benefits alone will not assure the existence of the timesheet. Only if the timesheet results are productive enough for the company it will guarantee its existence in the organization. As far as the employees are concerned, it

becomes a matter of 20 minutes for them to fill in their daily timesheets which is one of objectives of timesheet. It has been achieved as a positive correlation exists between the variables. As their targets have been easily attained by the organization, it connotes the positive impact of their training program for timesheet. Table 4 depicts the following interpretations- As the employees feel that they don't have enough time to fill the timesheet, a weekly reminder can be sent to cue them to login their efforts in their timesheet. This is evident from their positive correlation. Most of the employees find filling up timesheet as a mundane task but it needs to be taken sincerely and thus an option of making it mandatory surfaces. In order to encourage these initiatives, awards can be given for motivation purpose. Making timesheets mandatory is a very critical decision and it is supported by the strong positive correlation. Table 5 depicts the following interpretations- Timesheet reports are the graphical reflection of the efforts logged in towards a project. But the employees don't find the timesheet reports useful as they are not able to review the team productivity and validate the current estimate made by the employees and review the team productivity and identify key tasks done in the project/program. All this is underpinned by the strong correlation which is negative. It gives a logical implication that the employees fail to fill in timesheet because of the inefficacious reports that is being generated.

CONCLUSION & RECOMMENDATIONS:

The results presented here show that it is not merely correlation of opinions; if that were the case, we would have seen equivalent performance between the trust-based recommendations and the collaborative filtering recommendations. This study has many implications and there are many future steps for both refining this work and taking it in future directions. Based on the several literature reviews and organizational behavior concepts and from feedback from the employees it has been found that by practicing positive reinforcement will have an irrefutable impact on the employees. By giving monthly rewards to employees or to departments for motivation purpose that they inculcate the habit of filling up timesheets and also by identify Timesheet champions internally within each department to actuate the process. An "adoption dashboard" can be used which includes graphs that clearly illustrate which departments and people are entering their time consistently and completely, and which ones are not. Automatic weekly e-mail and alert reminders simplify timesheet collection and saves time. The time sheet

report definitely needs refinement and this can be brought about by collaborating with the IT department. The reports have to be automated; more number of items specific to departments should be added in the time tracking buckets, employees must be able to view their individualized reports – Time& Description & Calendar based view, comprehensive Reporting Tools can be used for Quick Analysis and Reporting. Employees find filling timesheet is voluntary or optional. If time tracking is made mandatory then more accurate results can be obtained with respect to cost and resource allocation for each department. About 62% of the employees have given their consent to make timesheet mandatory. Attendance tracking system can be integrated with time sheet management system eliminating the need for attendance registers and duplicate entry of employee time.

Time sheets are a very effective and essential part of any successful business. They will help to ensure the hours employees put in are going to good use. Getting the most out of your time sheets is important. The data on them can be very informative to your overall business functions. You can find ways to cut down on expenses as well as where employees may need more training. For example if a certain type of job is taking longer than it should find out why. It could be that many of your employees haven't learned the most time efficient way in which to complete it. Thus timesheets are very helpful in streamlining the business processes and helps in reducing administrative time while significantly improving the resource allocation process. In the company the PMO team has succeeded in communicating about the timesheet and trained its employees efficiently but due to ineffectiveness of the timesheet reports, timesheets are not gaining momentum and employees are not willing to adapt to the new "time culture" as they are not benefited. Though this study is the one among the first attempts to research about timesheets and its change management implications, it has certain limitations which can be measured and analyzed for future research purpose. This statistical study covered only 100 respondents out of the 150 employees working at the various departments. Therefore, few opinions may have been left uncovered. This study also can't be extended to other companies. This study has taken into the opinions of the employees who have been given the access to the timesheet and the opinions of the IT staff members have not been considered so as to find whether there was any communication gap between the PMO team and the IT team. Thus by using the recommended and refined time sheets effectively, the organization can get extra time and happier employees.

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