

**Evaluation of change management: A survey on  
accounting firms in Chiredzi, Zimbabwe**

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## **DEDICATION**

This mini-dissertation is dedicated to God, the Almighty for unconditional grace and love. Glory be unto you!

Second, my dedication goes to my family, with special mention to my wife, Nyengeterai Chiketsani, and my daughter, Chara, for the patience, unconditional love and support you showed me. May the Lord richly bless you!

## **ACKNOWLEDGEMENTS**

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## **ABSTRACT**

The underutilisation of electronic tax filing systems by tax agencies has resulted in an ever-increasing number of non-tax compliance amongst the tax paying community around the globe. Despite the presence of electronic tax administration systems, accounting firms in Chiredzi, Zimbabwe, like any other tax agents in developing countries, have failed to deliver efficiently to the requirements of revenue authorities and expectations by their customers regarding timely processing and filing of financial returns.

This unresolved dilemma over the years since the introduction of the e-tax administration system (migrating from the use of ledger cards and SAP system) by the Zimbabwe Revenue Authority (ZIMRA) on 28 June 2015, has prompted this research study to evaluate and analyse change management in accounting systems in Chiredzi, Zimbabwe. To collect data, a combination of qualitative and quantitative research methods was employed to establish trends (quantitative) and analyse these (qualitative). Closed ended questionnaires were designed by the researcher and were completed by 54 respondents (employees and management representatives) who were randomly selected from nine accounting firms from the 1<sup>st</sup> of July 2013 to the financial year ending 31 December 2017. Qualitative data was collected through interviews to ascertain the customer's views in relation to the evaluation and analysis of change management in accounting firms.

Findings from the study indicate that accounting firms are, to some extent, communicating change management to both employees and their customers. The rationale behind proposed changes, objectives and expectations of change processes were well known to employees. However, the study further identified that there were no proper policy documents that were in place to facilitate planning evaluation and control of change processes. It was further ascertained that employees were not involved in the decisions regarding the implementation and management of change in their respective organisations. On analysing the engagement of employees, no emotional support structures set to help them deal with the effects of change. This is evidenced by the inefficient processing and filing of financial returns to the revenue collection body ZIMRA (Zimbabwe Revenue Authority).

In view of the above, it is recommended that accounting firms embark on promoting employee engagement to foster participation and enhanced productivity through motivation and access to making decisions that affect them directly. It is further

recommended that these accounting firms have change policies that draw guidelines on how effectively change can be implemented and managed in its different forms and different environments. In addition to that, it is recommended that accounting firms put in place effective communication systems that encourage feedback through a two way communication process.

**Key words:** change management, employee engagement, accounting firms, Zimbabwe Revenue Authority, productivity

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## LIST OF ACRONYMS AND ABBREVIATIONS

SAP	System Applications Product
SPSS	Statistical Package for the Social Sciences
ZIMRA	Zimbabwe Revenue Authority
SD	Standard deviation

# CHAPTER ONE

## 1.1 Introduction

The main aim of this study is to evaluate change management using a survey on accounting firms in Chiredzi, Zimbabwe. This is because there have been a number of claims on poor service delivery by accounting firms in Zimbabwe that has led to an increase in non-compliance in paying tax, late submissions of tax returns and increased court cases against accounting firms on negligence and inefficient processing of financials by their clients.

This problem is also pervasive around the world with economies losing billions of dollars to tax evaders and inappropriate reporting of financial returns hence the efforts by governments to engage in tax reforms that are aimed to ease and aid effective filing of financial returns such as e-filing, modern e-tax administration amongst a number of efforts (PWC, 2017).

According to Porsci (2004), an organisation does not exist and operate in a vacuum, but rather it operates in a complex setting of other organisations and environmental influences that are important drivers of change and to which it must adjust and adhere. Having to adhere to government policies and regulations, the need for survival and gaining competitive advantage over rivals, effective management and implementation of change can bring effective ways of delivering customer expectations hence improved service delivery (Hopwood, 1990:7). In support of Porsci (2004), Kearns (2004:1) points out that the change is the only thing that will stay the same in the business environment. Competition, economic and social factors coupled by procedural influences are forcing organisations to reconsider and change the way they deliver their services and products to the market (Schneider *et al.*, 2002:1).

If change management is correctly implemented in accounting firms, it allows reduction of difficult and tedious physical processes and their constructs into a sphere of paper through planning, budgeting, costing and scheduling (Hopwood, 1990:13). In addition to that, Hopwood (1990) further asserts that effective change management procedures can make enterprises more market oriented hence pushing for effective satisfaction of customer needs and expectations. Successful change initiatives can also reduce resistance to change and improve innovation that could result in new products and services being offered to the market. In light of the above arguments, it is evident that despite the poor

service delivery by accounting firms, initiatives were introduced by the government through the Zimbabwe Revenue Authority but nothing solid has come out of the change initiatives. This chapter starts with the background of the study and justifies the main reasons behind doing this study. It provides details of the research problem, research questions, aims and objectives of the study, delimitation, the significance of the study and the outlines of the structure of the dissertation.

## **1.2 Background of the study**

As stipulated in Chapter 37A of the Income Tax Act of Zimbabwe, every taxpayer or a member of a class of taxpayers shall, not later than four months after the end of the tax year:

- (a) furnish the Commissioner-General with a self-assessment return in the prescribed form reflecting such information as may be required for the calculation of tax payable in respect of that year in terms of section 7(2); and
- (b) Calculate the amounts of such tax in accordance with section 7(2) and pay the tax payable to the Commissioner-General or calculate the amount of any refund due to the taxpayer.

The Zimbabwe Revenue Authority, through the revenue Act of Zimbabwe, is mandated to assess, collect and account for revenue on behalf of the state through the Ministry of Finance. The revenue comes from different sectors of the economy, including farmers and other taxpayers as classified by the Income Tax Act.

Amongst regions that contribute to the fiscus, Chiredzi is a commercial farming town that is in the Lowveld region of Zimbabwe. This town is the bastion of sugarcane farming with over one thousand four hundred commercial farmers, individuals and the general business community operating in the area. According to the revenue performance report for the year ended 31 December 2017 compiled by the Zimbabwe Revenue Authority, there has been a lot of non-compliance among tax payers who are self-employed and from small to medium enterprises. Only 38% of the estimated number of taxpayers complied with the requirements of the Income Tax Act of Zimbabwe. In analysing this, 62 % of the estimated total number of taxpayers did not comply which revealed high levels of non-compliance with respect to tax as a major cause of concern hence the blame on inefficiency amongst the accounting firms responsible for preparing and submitting financial returns in time (ZIMRA, 2017).

As witnessed by low rates of compliance around the world with specific reference to low income earning countries, Zimbabwe Revenue Authority, amongst other revenue collection bodies, has put forward reforms that are aimed at improving the status quo. ZIMRA was established in 2004 and during that time, the authority under the mandate of the Revenue Authority Act Chapter 23:11 has been undergoing a number of information technology reforms as a way of improving efficiency in delivering of the authority's expectations (Business, 2008:5).

In reviewing the development of these information technology reforms, the number of non-tax compliant citizens continued to rise. Therefore it is against this background that the research seeks to evaluate change management processes in the face of changing revenue collection systems, the ever-changing customer expectations and efficient delivery of service.

### **1.3 Problem statement**

ZIMRA under the Ministry of Finance has gone through continuous information technology revenue collection system reforms in a bid to improve efficiency in customer interaction and improved revenue collection methods (Obert *et al.*, 2018:238). These reforms have resulted in the revenue collection board migrating from one revenue collection method to the other. For example, there have been changes from ledger cards which were initially used from 2004 when the revenue collection body was introduced, to SAP system where the clients were required to physically submit their financial statements at various regional offices scattered around the country (Obert *et al.*, 2018:238).

In a bid to further improve collection of taxes and compliance, ZIMRA initiated an e-services solution that was established in conjunction with Microsoft and SAP. This system was introduced mainly to facilitate the creation of a virtual tax office where taxpayers can have enhanced interaction with ZIMRA in the comfort of their homes. According to Azmi and Kamarulzaman (2010:300), e-filing was introduced to reduce costs of preparation and submission of tax returns in an environment which has minimum or no paperwork. Hoffman *et al.* (1995) add that e-services, if embraced well, allow customers to quickly transact and increases convenience in their interactions with the revenue collection body. The e-service platform was also introduced to reduce calculation errors and enhance operational efficiency (Alba *et al.*, 1997).

With reference to the main reason why these e-service tax administration systems were put in place by the revenue collection board, ZIMRA, such as to increase tax compliance and effective timely submission of tax returns, there is still a lot of non-tax compliance in small to medium enterprises and those who are self-employed (Revenue performance report for the year ended 31 December 2017, 2018). In addition to that, inefficiencies in the administration of tax have led to:

- Loss of income to accounting firms.
- Great exodus of customers from one accounting firm to the other looking for better services.
- Growing number of court cases between clients and accounting firms on negligence and unnecessary delays that has resulted in ZIMRA garnishing customer's accounts (Dhlakama, 2016:6). .

In view of the above, the problem this research aims to address is that despite continuous information technology reforms on revenue collection systems by the revenue collection authority, ZIMRA, accounting firms fail to embrace information technological changes brought by the authorities and has resulted in:

- Late submission of financial returns to the revenue collection board (after the allowed four months after the end of each financial year).
- Inefficient processing of financial returns.
- Penalties on late submissions.
- Increased non-tax compliance (ZIMRA, 2017:14).

## **1.4 Research questions**

- How is the change management process communicated and implemented in accounting firms in Chiredzi?
- What strategies are currently used to enhance efficient change management communication and implementation in accounting firms in Chiredzi, Zimbabwe?
- Are the employees currently engaged as a way of enhancing effective implementation of change in accounting firms in Chiredzi, Zimbabwe?
- What are the effects of change on employees and organisational performance in accounting firms in Chiredzi, Zimbabwe?

## **1.5 Research aim and objectives**

### *1.5.1 Research aim*

The main aim of this study is to determine how change management is being implemented, managed and communicated and its impact on the employees and performance of accounting firms in Chiredzi, Zimbabwe.

### *1.5.2 Research objectives*

In relation to the main aim, the specific objectives are set to:

- Appraise how change management process is communicated and implemented within organisations.
- Identify available strategies for successful management of change.
- Ascertain if employees are involved in the change processes as a way of enhancing change management processes.
- Examine the effects of change on employees and accounting firms' performance.

## **1.6 Delimitation of the study**

This study, Evaluation and analysis of change management: A survey of accounting firms in Chiredzi, Zimbabwe, focuses on nine accounting firms located in Chiredzi, Zimbabwe. The participants who took part in this study are the current employees and management representatives involved in the day-to-day running of the accounting firms in question. The study seeks to evaluate and analyse change management as a process in these accounting firms and give possible strategies that would enhance effective implementation and management of change in the accounting firms under review.

## **1.7 Significance of the study**

The study is important as it clearly outlines the challenges that these accounting firms are experiencing in successfully implementing and managing change in face of different reforms that are meant to enhance service delivery in the collection of revenue and filing of

returns. Successful change implementation and management is important because it reduces costs of operation and enhances efficiency in timely delivery and greater customer satisfaction (Hoffman *et al.*, 1995). Successful change management can also translate into opportunities that could result in successful and sustainable business ideas. Successful change implementation and management could also bring efficient businesses practices through the adoption of technology (Azmi & Kamarulzaman, 2010).

Finally, it is suggested that the accounting firms in Chiredzi realise and understand the benefits that could be derived from the successful implementation and management of change that leads to both employee and organisational efficiency.

## **1.8 Chapter layout**

The final report on the evaluation and analysis of change management is presented as a mini dissertation and the following chapters constitute the structure.

- **Chapter 1: Introduction**

Chapter 1 is going to give the background of the study, problem statement, objectives, ethical considerations and a brief methodology.

- **Chapter 2: Literature review**

Following chapter one, chapter two makes a review of the literature that already exists. This chapter also attempts to answer research questions using the literature connected to the main research problem.

- **Chapter 3: Research methodology**

Chapter 3 presents the research design, methods and procedures that were used to carry out this research.

- **Chapter 4: Presentation of results**

Results and findings are presented in this chapter in the form of tables and graphs.

- **Chapter 5: Discussion and recommendations**

A discussion of the findings constitutes Chapter 5. In addition to that, a summary of findings, recommendations and conclusions facilitate tying the strands of the dissertation.

## **CHAPTER 2 – LITERATURE REVIEW**

### **2.1 Introduction**

The roots of change management can be traced back to the original work of the National Training Laboratories in the late 1940s and 1950s (Lewin 1947 as cited in By *et al.* (2011:2). Organisational change has become a significant subject because proper change management increases the chances of survival of an organisation in hyper-competitive business environments, yet most transformational change initiatives fail due to a number of reasons (Stadtländer, 2006:17).

Due to different ideologies behind the development of change, earlier studies focused mainly on understanding the importance of change and the need to overcome resistance to change. From this wave, the emphasis moved to view change as something that can be created, managed and influenced through change agents. The research focus then moved to look at the effects of change on organisational culture, communication and survival of firms and today change is viewed as a strategic tool that can be used to give organisations competitive advantage (Stadtländer, 2006:17).

According to Pryor *et al.* (2008:1) these differences in the development of change can be identified in different aspects which are instantaneous nature of the changes, swiftness at which change occurs, complications, impact of the changes and communication and the necessity for individuals and organisational leaders to make decisions and address problems, and establish resolutions quickly.

In view of the above literature by Pryor *et al.* (2008), this section examines authoritative literature based on both earlier and recent change ideologies with more focus on the key areas of this research which are:

- Classification of change.
- The change management process.
- Change management strategies.
- Effects of change on employees and organisational performance.

### **2.2 Change management**

We operate in an environment where there is a severe realisation of both change and its necessities reflected in the financial sphere and transformed attention to financially

focused stances, the preparation of the language of efficiency and profit is now a must for companies to survive (Hopwood, 1990:7).

Change management is the process of continually refurbishing the course of an organisation, capabilities and structures to respond to the ever-changing needs of internal and external environments (Moran & Brightman, 2000:66). In support of this notion Hopwood (1990:7) clearly states that change has been happening in the financial sector with new financial instruments being invented and these have gained importance in practical matters. In addition to this, Hopwood (1990:7) identifies the need for organisations and states to manage change due to the internationalisation of financial markets witnessed of late. Korir, Mukotive, et-al., (2012) (cited in Thomas, 2014:172) defines change management as the effective management of a business-related change in a way that everyone in the organisation work together for effective implementation of the needed processes, technology and organisational changes. Romanescu Marcel (2016:209) defines change in a management's view as "the transformation of a strategy of an organisation; cultural changes because of environmental and technological changes". As we live in times of change, ultimate assumptions of organisations and managers are continuously challenged by instability which is created by merging technological, information and social revolutions (Morgan, 2013:1). As a result of these fluctuations, Edmonds (2011:349) adds that in today's ambiguous economic environment, organisations are forced to make changes in order to endure competition and other forces acting against them. In support of this, Burnes (2004) stresses that change in its different forms will always present itself at all levels of the organisation. Due to these concerns, Thomas (2014:172) suggests that since change management is commanding and needs appropriate managerial skills and approach, firms must be equipped to withstand and to outdo competition and survive.

From the above arguments, Thomas (2014:172) concludes that so far there is no agreement on the basic strategy that works perfectly for organisations to manage change effectively but there is a common understanding that change is triggered by external and internal forces.

## **2.2.1 Change and the accounting and financial sector**

Recognising the ambiguity of the perception of change and how the accounting arena is caught up in such broader processes of conversions, Hopwood (1990:8) emphasises that practitioners in the accounting and financial sectors must be mindful of the unstable patterns of businesses and economic life impinging on their practices. Progressively realising that accounting is not an independent phenomenon; Hopwood (1990:8) recognises that social, economic and political factors play an important role in manipulating the course of its change. Accounting, as a fluctuating phenomenon, where management accounting and financial accounting activities, technology and concepts are unceasingly developing and redefining themselves, and becoming progressively interweaved, converging realities are subjected to this inevitable scenario (Taipaleenmäki & Ikkäheimo, 2013:322).

## **2.2.2 Forms of change**

According to Meyer et al. (1993), change can be understood from two basic dimensions that are mode and level. He further defines mode as the size and speed of change and level as whether the change is in a specific organisation or in the whole sector the industry belongs. In relation to the classification of change by Meyer et al, change can be referred to as big or small taking place in an organisation or across the industry in which the organisation belongs. According to Cawsey and Deszca (2007:17), change can be categorised into discontinuous (radical change) and incremental (continuous change) as discussed below.

### **2.2.2.1 Radical change**

Radical change, according to Nadler and Tushman (1990), has an impact on the entire organisational system and essentially redefines what the organisation is or changes its basic context, which is the strategy, people and structure. Johnson *et al.* (2008) suggests that radical / discontinuous change is used to solve vital problems, especially in some cases for example after a period of instability or rapid change that was unexpected in the course of doing business. Cawsey and Deszca (2007:17) define discontinuous change as change that is not frequent and is usually viewed as planned change. Ettlíe *et al.*

(1984:693) suggests that for radical change initiation, extra traditional structural provisions might be used if the overall inclinations that occur are as an outcome of increasing size can be deferred or briefly altered.

#### **2.2.2.2 Incremental / continuous change:**

Cawsey and Deszca (2007:17) define incremental change as change that is persistent, cumulative and evolving. Incremental change is referred to as change that happens all the time in small dosages (Thomas (2014:173). He went on to add that these changes (such as the introduction of new technology, changes in organisational structure) usually happen within the usual definition and edge of reference of the organisation. Johnson *et al.* (2008) claims that the incremental method is normally used to make best use of short-term performance goals. Thomas (2014:173) highlights that the logic behind this kind of change is that the environment is changing constantly and incremental change is the only way to manage the future and ensure organisational performance. Incremental changes, also referred to as first order changes, assume an immediate and constant response and adjustment from organisations to changing environments deliberately (Smith *et al.*, 2005:98).

In summary, Nadler and Tushman (1989:196), provided a model to demonstrate different types of change. According to Cawsey and Deszca (2007), the incremental change emphasises individual components in the system and have the perfection of performance as their primary goal as compared to revolutionary or strategic changes that comprise many organisational systems and consecutively requires redesigning the frames of orientation.

Nadler and Tushman (1989) define tuning as relatively slight changes that are initiated on a continuing basis in a thoughtful attempt to improve effectiveness and redirecting or reorientation as major strategic changes because of planned programmes that are designed to provide a new perspective in a significant way. The table below illustrates the two major forms of change.

Table 2. 1: Forms of change

	<b><i>Incremental / continuous</i></b>	<b><i>Discontinuous / Radical</i></b>
<b>Anticipatory</b>	Tuning	Redirecting or reorienting
	<ul style="list-style-type: none"> <li>• This kind of change is initiated when organisations have expectations of events in future.</li> <li>• Calls for internal integration of processes.</li> <li>• Focus on distinct mechanisms</li> <li>• Usually executed by the middle management.</li> </ul>	<ul style="list-style-type: none"> <li>• Practical changes resulting from key changes.</li> <li>• These changes require aligning organisations to the new environment.</li> <li>• Focus on most organisational mechanisms.</li> <li>• Implemented by the senior management.</li> <li>• E.g. change brought about to grab an opportunity resulting in changing the existing services.</li> </ul>
<b>Reactive</b>	Adapting	Overhauling or re-creating
	<ul style="list-style-type: none"> <li>• Change resulting in changes in the environment.</li> <li>• Calls for immediate internal positioning.</li> <li>• Executed by the middle management.</li> <li>• Implementation of a key task.</li> <li>• E.g. changes to how customer service is delivered resulting from a complaint.</li> </ul>	<ul style="list-style-type: none"> <li>• Reaction to performance emergencies.</li> <li>• Calls for an evaluation of organisational values and practices.</li> <li>• Looks at the organisation as a whole to attain quick change in systems.</li> <li>• Executed by senior management.</li> </ul>

Source: Nadler and Tushman (1989)

### 2.2.2.1 Reactive versus Proactive change

Thomas (2014:173) defines reactive change as change initiated in reaction to some external occasions or internal operational or managerial difficulties. He adds that these kinds of changes are also introduced due to forces from the external environment and the management is forced makes changes as a way of dealing with the problem in a swift and routine way. Bennies and Thomas (2002) suggests that reactive change is a change in organisational policy that is implemented in reaction to the occurrence of an event.

Proactive change is the change where an organisation is not currently facing any difficulties but management anticipate the requirement for change to put the company in a

competitive position or out of current potential problems (Thomas, 2014:173). Proactive change can also be defined a change that is introduced by an organisation because it is desirable to implement it (Pathak, 2010).

## 2.3 Theories of change management

The principle of a change process is to present a systematic way in which change is implemented following a predefined outline or model (Schlanger 2009).

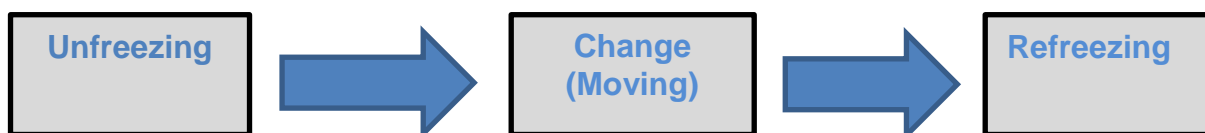
### 2.3.1 Kurt Lewin's model

According to Lewin (1947), change management process is a sequence of stages that are involved from the implementation up to the effecting of the change process, which is attained through balancing the restrictive forces and the driving forces. In his definition, he suggested a model process of change comprising three main stages which are:

- Unfreezing: Making the individual aware of the need for change.
- Change: Implementing the change.
- Refreezing: reinforcing the right attitudes and expected results.

Lewin's work culminated in a model that classifies change as a procedure with three steps. This three-step model is related to intentional change and change initiators may use various strategies to implement the change (Branch 2002).

Figure 2. 1: Lewin's Model of Change



Source: Adapted from Lewin (1951)

*Unfreezing:*

According to Lewin (1947), this is the stage where the balance between the old conduct and the new conduct to be adopted is destabilised. He adds that to open up the projectile of satisfaction and self-righteousness, it is occasionally necessary to bring about an expressive stir up (Lewin 1947a:229). He added that this stage is responsible for making an individual aware of the need for the desired change.

To elaborate, in the unfreezing stage, employees should move away from the way they used to do things. For an effective implementation of change in organisations, employees must take up new practices with determination. In order to attain this, employees are encouraged to leave their comfort zones that they used to work in, even if there is vagueness regarding their future in their organisations. Similarly, Harper (2001:10) argues that organisations that are instituting change must make sure employees stick to the plan that encourages the movement from old practices as it engenders proper thinking.

### *Change*

According to Schein (1999:6), The journey does not end at the unfreezing stage; unfreezing creates the motivation to learn but not necessarily control the direction or even predict it. So at this stage Lewin (1947) asserts that this stage takes into consideration forces at work, classifies and evaluates the options at hand and implements the change as desired. Moreover, during the change employees participate in accomplishments that recognize and implement new ways of executing their roles. Through this, employees engage the proposed activities as a way of bringing the desired change.

In this respect, Harper (2001) proposes that for effective change organisations through the management must make sure that all stakeholders are engaged in decision-making in a cooperative way. Whilst the latter is the responsibility of the management, employees should be engaged to make sure that they understand the rationale behind the new changes and reduce the possibility of resistance to change.

### *Refreezing*

According to Schein (1999), Lewin's refreezing stage is where the group is calmed at a new quasi-stationary stability in order to make sure that the new behaviour is relatively safe from reversion. He adds that the new conduct must be corresponding to the rest of

the behaviour, character and the setting to avoid taking the process to discomfort. Schech-Storz (2013:25), asserts that Kurt Lewin's model has been used in organisational changes concentrating on internal issues only and this resulted in more scholars intensifying the model to also contemplate external factors in the implementation of change. For this step to be effective, employees must be recognized through rewards. Employees should have appropriate appreciation for changes in behaviour if they accept the change. In this instance, reward helps to recognise that new behaviour is appreciated and avoids previous behaviour from coming up again (Harper 2001).

According to Branch (2002:4), Lewin's model of organisational change can be effective through

- Changing the skills, values and behaviour of the people who work in organisations
- Changing existing organisational structures and systems for example through reward systems, reporting relationships, work designs; or
- Directly changing the organisational climate

### *2.3.2 Lippitt, Watson and Wesley's Change model (1958)*

Realising the weaknesses in how Lewin's change model concentrated on the variables motivating change, Lippitt and Watson (1958) extended the three staged model by concentrating on change agents inspite of the change itself. He identified 5 stages of change as:

- Creating the need for change.
- Creating an affiliation amongst the change agents and organisations.
- Concentrate on integrating change and creating schemes and action plans to monitor the change process to the end.
- Stabilise and maintain the change.
- Dismiss relationships and close the change.

In a nutshell, Lippitt and Watson (1958) concludes that when changes are deeply ingrained, spreading to other subsystems, there are high chances of having the change stabilise.

Kübler-Ross (1977) identified the change management process as a series of five feelings towards change. In respect to this, Kulber-Ross (1977) proposed a change curve with the five feelings that are:

- Denial – protecting oneself from the reality of loss.
- Anger – Asking questions like why did this happen to me?
- Depression – Waves of suffering.
- Bargaining – Smuggling within one to restore the loss state or object.
- Acceptance – Taking on board the reality on the ground and moving forward.

### 2.3.3 Kotter's change model (1996)

After a continuous failure by majority of major change models, Kotter developed his model as a way of avoiding major mistakes in the change process (Mento *et al.*, 2002:45). Schech-Storz (2013:29) supports that Katter's work was as a result of researching errors that resulted in organisations suffering change efforts. They added that Kotter (1996) had his work developed on Lewin's (1951) change model. Kotter (1996) developed a plan with eight stages to transform organisations which are:

- Establishing urgency. Moving the organisation from the status quo by crafting reasons why the change is necessary
- Create change agents. Making clusters on influential people who will lead the change process.
- Vision and strategy creation. Establishment of clear vision to control the change initiation and execution.
- Disseminating change vision. Establishment of a communication strategy that enhances effective feedback and delivery of change messages.
- Employee empowerment for broad-based action. Remove obstacles that will draw back all change efforts.
- Make temporary successes. Establish milestones and give recognition to outstanding efforts through rewards.

- Combine success and initiate more change. Management use these short term milestones to lure more people into the process as it moves across departments in organisations.
- Present new methodologies in organisational culture. Show-case associated behaviour and safeguard conducts for leadership succession.

Kotter (1996) stresses those efforts for successful change processes must proceed successively across the eight stages with courtesy.

## **2.4 Change management strategies**

Kaplan and Norton (2001:2) define a strategy as an exclusive and sustainable way an organisation creates value on its processes. Management strategy can be defined as the determination of the long-term objectives and aims of an enterprise and the implementation of courses of action and allocation of resources that are needed for accomplishing a goal (Candler: 1999).

Thompson and Strickland (1998) defines strategy as a company's game plan used by the management to stake out market position, do its operations, attract and please customers successfully and attain long term organisational goals.

In support of the long term concept, Johnson and Scholes (2005) suggested that strategy is the course and scope of the organisation over the long period which attains competitive advantage in a turbulent environment through the alignment of resources and capabilities with the main goal of fulfilling stakeholders prospects.

The essence of strategic management is to study why other firms gain competitive advantage from other firms, so on this cause, managers must define how a firm is to compete so as to attain sustainable competitive advantage which is unique (Barney & Arian, 2001:124).

### **2.4.1 Change management communication strategy**

Communication is the procedure upon which the launch and maintenance of organisational change relies. Eventually the success of change efforts depends on how efficiently the strategy for and the matter of change is communicated to the recipients of change (Witherspoon & Wohlert, 1996:378). In addition to the importance of

communication in the management of the change process, Lewis and Seibold (1998:96) points out that communication is vital in predicting the results of change processes. According to Winslow and Bhuta (2003), a strategy should focus on a communication procedure that delivers necessary information to each audience or stakeholder group to safeguard maximum user appreciation with minimum opposition and negative effects on performance. In support of this notion, Fox *et al.* (1988:302) noted that management practices that are effective, including communication, influences to a greater extent employee teamwork and perceived equity. In addition to this, Winslow and Bhuta (2003) assert that communication is considered to create investor assurance and stakeholder commitment and the communication strategy must:

- Provide information about the change to the affected group of people and obtain their input.
- Reduce vagueness and fear of new technology or processes.
- Ensure consistent messages are delivered to intended recipients effectively and that decisions, events and activities are communicated in a timely manner.

In addressing the above objectives, Winslow *et al* (2003) posed a number of questions to effectively deliver the communication strategy goals. The questions are as follows:

- Who needs to know about the change process?
- What do they need to know about the change?
- When is it appropriate for them to know about the change?
- How best can the information communicated to the identified recipients?
- From whom should the communication be communicated?

#### **2.4.1.1 Change management recipients**

Elving (2005:131) recognises the change communication recipients as all those who are affected by the change process. Ratcliffe (2009:19) further analysed that communication about change must be directed to employees, recipients of change communication, as a way of increasing chances of success in the implementation of the change process. Young and Post (1993:34) also supports the notion that employees are the most important group to know about change when he points out that, the CEO must be dedicated to the view that communicating to the employees is vital to the achievement of organisational goals.

On a different view, Eadie (1997:55) brings the notion that everyone must know about change as he advocates that, if everyone knows about the change, it increases the energy and commitment as it makes them feel part of the organisation. In support of this, Crane and Livesey (2003:2) denotes that much attention have been focused towards corporations and their stakeholders for better change management. Donaldson and Preston (1995:87) argue that corporates must consider the interests of their stakeholders for ethical reasons or for the achievement of strategic goals (Maignan *et al.*, 1999:459). Lewis *et al.* (2001:11) Cites the involvement of all stakeholders not as the only way to successful change management but also in concert with the supportive and collaborative organisational morals in organisations.

#### **2.4.1.2 The message to change recipients need to know.**

According to Elving (2005:131), leadership must communicate effectively with employees giving the reasons behind the intended change for them to be ready. In support of this, Katz and Kahn (1978:170) adds that the change message must convince and other players if the proposed change is really necessary. Kitchen and Daly (2002:50) also adds that for employees to be effective, they should be fully informed about the details of the change process, particularly on the objectives of the intended change process. During change communication, communication recipients wants to what it is about the change that is being proposed is directly upon them (Katz & Kahn, 1978:171). In analysing what needs to be known about the change process, Quirke (1995:72) adds that the message sent to the lower levels of the organisation should communicate more of how the change process should happen than why it is being carried out. In addition to this, Thomas (2014:173) points out that it the duty of the management to provide information to the lower levels of the organisation giving the vision and rational of the change process. In support of the notion of employees being the primary recipients of change communication, Klein (1992:112) in his studies noted that the most important part of the message communicated to employees must be associated with work standards evaluation, work expectations and technical work-related information. On the other hand, for individuals to be motivated to change, Armenakis and Harris (2002:170) suggests that individuals must have confidence that something is wrong and something must be done to correct the situation. In support of this, the clarification of the current organisational state and the

desired state, which is assumed to be better, to the change communication recipients helps craft a better message for change (Katz & Kahn, 1978:528).

#### **2.4.1.2 Stages of initiating change management communication**

According to Stuart (1996:36), a communication strategy should coincide with the general stages of the planned change and the relevance of the information requirements. On this note, French and Bell (1999:75) suggest using the three general stages of the change process by Kurt Lewin. According to Kurt Lewin as cited in Stuart (1996:37), a basic change process involves three stages of change which are unfreezing, freezing and refreezing.

##### *Unfreezing*

Stuart (1996:38) suggests that the main objective of the kind of communication to be made should prepare organisational participants for the change process. He adds that to effectively prepare the participants, the message should communicate the necessity for a change by giving specific foundation for example discrepancy between needed and actual outcomes or an opportunity that can be captured with some modifications of the procedures.

##### *Freezing*

Stuart (1996:41) describes communication at this stage as dealing with the change itself. He adds that uncertainty and a lot of organisational activity and planning are implemented and are distributed across the organisation unevenly. Because of the uncertainty, the kind of communication at this stage must:

- Provide those who are not directly involved with the details of the change process on what is going to take place.
- Provide those who are involved in the change process with information on how they are engaged, their responsibilities, new roles and how the change is going to affect them.
- To challenge misinformation circulating on the workflow about the change (Stuart, 1996:41).

- Stuart (1996:41) stresses that for this stage to be successful, the management and supervisors should be acquainted enough with the progress of the change process because they are the ones who meet regularly with subordinate groups.

### *Refreezing*

According to Katz and Kahn (1978:578) organisations must focus on building structures and processes that will support the new ways. Stuart (1996:42) also adds that it is at this stage where the change recipients get first-hand information and experience with the personal impacts of the change. Recognising the Importance of how communication should flow at this stage, Stuart (1996:42) suggests that the stream of information must be multidirectional, real and continuous so that people can become contented due to the understanding of the implications of change at personal level, irrespective of their attitudes towards the change itself. If misunderstanding arises, mechanisms must be created to ferret out all the misunderstandings as they develop (Stuart, 1996:42).

#### **2.4.1.3 Best communication practices for change management information**

According to studies by Melanie and Tim (2012:6) change messages must be frequently communicated through the line hierarchy where by the information is disseminated from the senior level management to employees. Quirke (2012:19) stresses the point of having a two way communication channel in explaining effectively how the change process will take place and also getting feedback on the progress and the challenges. In addition to the two-way communication, Bacharach and Aiken (1977:367) adds that the information disseminated should be clear on the point being stressed and should be repetition must be done through different medium as a way of increasing the memory of the message. Gioia and Sims Jr (1986:197) suggest that face to face communication inspires involvement in the change process communication. They added that two face to face communications explains ambiguities and guarantees effective communication between the sender and the receiver. In support with the need of face to face communication, O'Connor (1990:30) argues that face to face communication can be an effective way of immediately correcting communication deficiencies. Weick (1987:98) settles that face to face communication gives the chance to the disseminator to capitalise on the different perspectives and interpretations that are likely to result from a complex message being communicated. In conclusion, Stuart (1996:40) highlights that a written communication which is accompanied

by a meeting where participants can probe questions and provide reactions and feedback is the most effective way to establish a pattern of multimedia and multidirectional communication. Realising the complexity of managing and monitoring business environments, Grunig (1975) suggests that communication must try by every means to highlight the stakeholders perspective of the organisation. On this end, he suggests that communication must use two way asymmetrical communication models.

#### **2.4.1.4 Change management information disseminator**

According to Thomas (2014:173), leadership is the primary provider and enabler of information as it provides the rational and vision of change. Young and Post (1993:35) assert that change messages should come from those in authority to carry significance. On this note, during the initial stages of the change process, communication should come from the person in control of the unit, and from the CEO himself if the change is organisation wide (Stuart, 1996:35), he added that employees in general expect to hear important, authoritatively sanctioned information communicated from their immediate supervisors. The CEO of a company must be the chief communicator and a role model to the employees (Young & Post, 1993). Jublin (1979:1201) supports this notion when he says that, the supervisor is the appropriate individual to disseminate change information since he is the most important actor and the immediate company representative. But with another view, Stuart (1996:36) views the use of opinion leaders as one of the effective ways of communicating change information. He asserts that, collegial authority have a disproportionate impact on his colleagues. Young and Post (1993:39) identifies the responsibility for communication lying in every member of the organisation. In a conclusion, change is best executed by aiming supervisors as the mouth piece for change initiatives instead of using top level managers to communicate to the front line employees directly (Larkin & Larkin, 1994:5) According to Tsai and Ghoshal (1998:464), encouraging and building informal social relations during change between people involved as it enhances a more voluntary mode of coordination than a hierarchical structure.

#### **2.4.2 Strategic planning process**

According to Bradford (2007), firms must participate in planning that clearly outlines the aims and assess both internal and external circumstances to formulate, implement, assess the progress and make necessary alterations to stay on track. According to Schendel and

Hofer (1979:14), there are six major components in the strategic planning / management process which are;

- Goal origination.
- Environmental examination.
- Strategy formulation.
- Strategy employment
- Strategic control.

For an organisation to endure in today's competitive environment, budget oriented planning or forecast based planning are inadequate to withstand an organisation (Bradford 2007). In respect of the flexibility required and in support and Hofer (1979)'s work, Schendel Bradford (2007) suggested a simplified planning process with five stages which include mission and objectives, environmental scanning, strategy formulation, strategy implementation and evaluation and control as explained below.

#### **2.4.2.1 Mission and objectives**

Pearce II and Roth (1988:39) define a mission statement as a strategic tool that is used for directing the formulation, execution and control of a strategy. Bradford (2007) also views a mission statement as a tool to define attainable and strategic objectives when it is guided by the business vision. An organisation's mission statement provides the background and philosophy of the company by defining the mandate of the organisation and classifying the company's operating sphere in terms of the product, technological sections and the market (Pearce II & Roth, 1988). As generally agreed by many authorities, the most important step in planning is the organisation' definition of the mission which is identified as a statement which shows the primary purpose or of the organisation (Powers, 2012:281).

#### **2.4.1.2 Environmental scan**

According to Bradford (2007) an environmental scan is a process whereby an organisation assesses and analyses the internal and external environments so as to identify possible opportunities and threats in time. In addition to that, Wheelen & Hunger (2002) views environmental scanning as a procedure that consists of observing, assessing and sending information from the environment under enquiry. Corporate long term planning tends to

stress the need, and value of environmental information (Fahey & King, 1977:61). Environmental scanning can also be viewed as the process that provides information about proceedings and relations in a company's external environment, the information of which would help management direct the company's future course in accomplishment (Fahey & King, 1977:61). Ozdemir (2006) as cited in Türkay *et al.* (2011:1061) asserts that organisations exist in surroundings that are conquered by uncertainties and the environment presents itself as the most important source of enterprises to know potential opportunities and threats. The utilisation, in the form of an environmental scan, places organisations on an advantage. Because every company is confronted with various external pressures, according to SWOT thinking, managers should start identifying and evaluating these factors that help or hinder the company from attaining its objectives (Chandler, 1962:386). According to (Barney, 1995) SWOT is an outline that reflects the importance of external and internal forces as a way of understanding the different sources of competitive advantage.

#### **2.4.2.3 Strategy formulation**

According to Miller and Friesen (1978), strategy formulation is a process of designing a strategy by investigating the organisational and environmental contexts it operates in. As firms operate in this ever turbulent environment, it poses choices that demands to be acted upon by the organisations through by processes involving people at various levels of the organisation and that requires the formation of strategy (Pettigrew, 1977:78).

#### **2.4.2.4 Strategy implementation**

A selected strategy is implemented by ways of programmes, budgets and procedures (Bradford: 2007). Strategy implementation is a critical process in a company as it addresses who, where, when and how to reach the desired goals and objectives after an environmental scan, SWOT analysis (Alexander, 1989:388). Birnbaum (2009) identified six supporting factors towards strategy implementation. He claims that organisations that are successful in implementing change manage the key 6 factors which are:

- Action planning – He asserts that this factor involves the developing of a detailed list of steps that add necessary information about the strategy, allocating responsibilities and setting of due dates.

- Organisational structure – According to Birnbaum (2009), this addresses the question does the strategy suits the current structure. He adds that this is where the span of control and centralisation of power is analysed in relation to the kind of strategy in question.
- Human resources – This refers to the planning in relation to the labour involved in the implementation of the strategy and this also involves the process of matching the managerial style and personnel to the strategy requirements (Dess & Origer, 1987:20).
- Annual business plan – According to Birnbaum (2009), successful strategy implementation requires the management to be aware of the financial commitments early in the process. In this regard, He stresses that the annual business plan gives the organisation the capacity to plan and put all the necessary resources on course so as to reduce unnecessary delays.
- Monitoring and control – This involves a periodic look to see if the plans being executed are on course. He adds that these constant reviews give enough time to pull back the derailed plans if any.
- Linkage – Linkage is referred to as tying together all the activities of the organisation... to make sure all the executives and managers are well informed (Dess & Origer, 1987:258).

#### **2.4.2.5 Evaluation and control**

According to (Smith, 1994:249), strategy evaluation is the assessment of the effects of a variety of management strategies and options and giving the results in a way which places bare trade-offs in performance through a range of management objectives. He adds that evaluation and control seeks to give the decision maker information to base their decisions on given their own objectives, attitudes and preferences to risk.

Birnbaum (2009) forwarded the steps towards an effective evaluation and control of a strategy:

- Defining parameters to be measured – He identified this process as the key conception because these are the primary factors of how the implementation strategy is going to be viewed and organised in a planned way.

- Defining target values for those parameters – this involves the process of explaining in detail what the selected parameters are going to present the general outcome of the whole strategy. These parameters should be arranged with relevance or to the degree of change that they may impose to the final expected outcome.
- Comparing the results to the pre-defined standards – Actual results are compared to the pre-set standards so as to possibly evaluate how the strategy would have gone.
- Making necessary changes – Any nonconformity realised signifies identified deficiencies in the organisation’s system. So there arises the need for adjustment so as to raise the standards to the expected levels of strategy implementation.

### **2.4.3 Key factors for successful implementation and management of change**

Change management is a complex phenomenon that does not have an easy solution; various authors have raised certain key areas to properly manage the effective management of change and these are:

- *Employee involvement*  
To make the best out of change management, the process must effectively involve people. This can be achieved through focusing people’s devotion, the variances between current and desired performance, past and present results and working styles (Edmonds, 2011:349). He went on to add that regardless of the size of the organisation, change is going to happen at some point and since organisations are not the same, there is never a template to meet everyone’s needs. Romanescu Marcel (2016) maintains that change in any organisation cannot be attained without the support of employees and management as both parties must feel that they are part of the change process. Wallace *et al.* (2016:988) adds that employee involvement climate occurs when employees jointly understand that they have power to make decisions, have right to use and share informational resources and assume those decisions effectively.
- *Effective leadership*

According to Carter (2008), effective change encompasses monitoring or coordinating the process of change, such that the process empowers individuals to adapt to change in a constructive way. He went on to stress that the qualities of an effective leader can only deliver a sustainable management of the change process. In support of the need for effective leadership, Metre (2009), points out that it is at times not possible to succeed organisational change without a change agent or leader, culture of the organisation, and the commitment of everyone involved in the change process. Through the application of organisational culture to motivate participation by employees, leadership plays a strategic role in managing resistance to change (Jaskyte, 2004:154). Quinn *et al.* (2006) also contends that change is coordinated by the leader who has the mandate to assist change which is subject to substantial resistance from workers.

- *Communication*

Communication is known as an appropriate dimension to the achievement of organisational change, and it is deliberated as important in cultivating change eagerness, reducing vagueness and as a key factor in attaining commitment (Armenakis *et al.*, 1993:682). Witherspoon and Wohlert (1996:138) define communication as the procedure on which the commencement and preservation of organisational change hinge on. He went on to say that the final success of change efforts relies on how effectively the plan and the substance of change are communicated to targets of change.

- *Emotional intelligence*

According to Mayer (2006:9), emotional intelligence development has been varying between being traditional intelligence concerned emotions to where it is seen now as a wider collection of attributes such as sociability, persistence among other attributes. In view of the above, Mayer (2006) concludes that despite the different views, emotional intelligence maintains that there is one or more aspects of personality that are involved. Emotional intelligence is the ability to identify, assess and manage emotions of groups, individuals as well as his or her emotions (Serrat, 2017:330). Due to the uncertainty brought about by change, employee attitudes, work experience and performance are adversely affected during the change process (Cullen *et al.*, 2014:270). In view of the need for emotional intelligence is the work place to improve employee performance, Serrat (2017:337) suggests that

emotional intelligence can unite conventional ability determinants of job satisfaction into dispositional determinants. To achieve this emotional balance, organisations have to train their members to understand and practice emotional intelligence in the work place. In addition to training and development, organisations can also support the emotional intelligence initiation through enhancing an environment that fosters flexibility, rewards and commitment Serrat (2017:337).

## **2.5 Forces of change management**

Leaders of organisations in the past had a perception of change as an event (Kanter, 1991:151); however change is now regarded as an continuing process generated by various variables (Poole, 1998:47) and it looks like they are placing firmness as an attribute of advancing organisations (Byrne, 1992:63). Drivers of change are observed in the wider context of gaining current understanding of the landscape organisations are operating in (Kemelgor *et al.*, 2000:135). In addition to classification of forces of change, Kemelgor *et al.* (2000:135) identified three forces as broad classifications of forces of change which are:

- Technological forces.
- Competitive forces
- Work place specific drivers.

### **2.5.1 Technological drivers**

Kemelgor *et al.* (2000:135) asserts that technological progressions are altering ways, in which businesses obtain, collect and process information. Hopwood (1990:12) views technology is of importance to understanding accounting processes in organisations. Under the inspiration of technology developments mostly information and communication, many organisational business models are being grinded and companies are faced with the task of changing their models to be compatible with the requirements of the same (G. & M., 2005:168). According to Deshmukh (2006), the introduction of information technology

and e-business increased the trend altering intra and inter business procedures and the foundation of all established businesses.

### **2.5.2 Competitive drivers**

Due to the globalisation of the world markets, business markets just like any other markets, are getting saturated and competitive (Kemelgor *et al.*, 2000:136) and this calls for organisations to be innovative and operate on the same level of quality promise. According to Porter and Porter (1979:137), organisational strategists should assess forces affecting competition in their industry, and strategically alter and position the company in relation to the company's strengths and weaknesses. Change can also be brought by the increased pace of competition in the industry (Floyd & Lane, 2000:154). As firms struggle in competition, the need to develop new products and innovation arises as the only way to succeed.

### **2.5.3 Work place specific drivers**

Competitive forces commonly result in mergers and acquisitions in various organisations resulting in change due to the integration of operations (Kemelgor *et al.*, 2000:136). He adds that these new requirements brought about by the acquisitions often necessitate organisations to re-engineer their current processes to the new requirements of the new operating environment. Burns and Scapens (2000:10) argue that the continuing interfaces of rules and the performative procedures can bring accounting change. In relation to this, Burns and Scapens (2000) add that accounting practices can also be designed by the way of opinions entrenched in a group of individuals which govern activities of the organisation.

Hopwood (1990:14) points that apart from the above forces of change to accounting practices, economic discourse and the world of accounting ideas and bodies of knowledge are contributing to the greater extent t changes in the accounting sector. He adds that the language of efficiency, time value of money and cost effectiveness amongst other economic and business ideas have brought an ever revolving ground for business exposing business to various changes. Burns and Scapens (2000) and Quinn (2011) add that constant interactions of rules and performative routines in accounting firms can bring organisational change.

## 2.6 Effects of change

According to Sørensen and Stuart (2000:56), environment dynamism refers to the instability of the environment. In such business environments, Jansen *et al.* (2005:1664) adds that existing products and services become absolute. Sørensen and Stuart (2000:82) suggest that due to the current products going obsolete, there is need by organisations to develop new products for corporates to remain competitive.

In addition to that, change makes organisations pursue innovation as a way of increasing knowledge and developing new products and services Jansen *et al.* (2005:1661). In support of that, when the changes speed up due to competition amongst other factors, existing competencies and products are exploited (Floyd & Lane, 2000:154). As organisations moves from the current strategy to the desired change, it often demands that the duties and roles of managers change together with the relationships between the roles and duties themselves as they develop new competencies (Floyd & Lane, 2000:154). He adds that as the pace of change increase, it often poses resource shortages in organisations as it brings uncertainties resulting from insufficient planning or from running parallel activities.

In the accounting sector, change brings business opportunities to adapting firms in terms of corporate reporting and disclosure (Wallman, 1995:83). He adds that as these firms moves on to adjust to corporate structures and developing innovative and refined financial instruments, they gain competitive advantage. In terms of service delivery, Wallman (1995:83) insists that the changes imposed by this ever changing environment if not properly managed lead to non-adapting firms failing to deliver their quality promise to their customers. The inability to embrace change in the accounting sector may also lead to in efficient processing of the tax returns due to written and mathematical errors (Hwang, 2000:114). In addition to that, Hwang, (2000:124) asserts that, manual tax filling as compared to e-tax administration leads to a slow filling process, due to a complex data correction process that is involved.

In organisations facing change, employees often feel a loss of territory due to the uncertainties about what the future will bring (Wanberg & Banas, 2000:516). On the

positive side, most employees when engaged in organisational change feels change is an opportunity to learn and develop (Wanberg & Banas, 2000:132).

## **2.7 Conclusion**

This chapter assessed various literature sources on the subject of change management, and it explored the change management theories in a bid to look at the history and the traditional thoughts on change in relation to the emerging thoughts by authors. Different views were put forward on the impact of change on employees and organisational performance. A number of factors that enhance successful change management were put forward to give guidelines on what variables should be critically appraised. The following chapter reflects on the research methods and data tools used to carry out the research.

## **CHAPTER 3 – RESEARCH METHODOLOGY**

### **3.1 Introduction**

The previous chapter analysed and evaluated how other researchers view change management and how change could be monitored, implemented and maintained in the face of competition in this ever changing environment. This chapter reflects on the target population and the various techniques and methods that were used to collect data. The main focus is on the context of the study, population and sampling, sampling techniques.

### **3.2 Research philosophy**

A pragmatic philosophy attempts to blend insights from both qualitative and quantitative research methods in a study (Johnson 2004:16). Employing a pragmatic philosophy helps improve communication amongst academics from different models in an attempt to improve knowledge in a given area of study (Maxcy, 2003). In addition to that, pragmatism also helps in understanding how different research approaches could be used together to achieve best results (Hoshmand, 2003). In summing up the different views by the authors highlighted above, a pragmatic research philosophy seeks to deduce meanings from each concept by tracing its corresponding practical consequences (James, 1995:18). Given the above background, this research use a pragmatic research philosophy as a way of maximising the quality of the research results through a combination of both qualitative and quantitative research methods.

### **3.3 Research design**

In a quest to get a general understanding of the research problem and to enhance and clarify the results by exploring the opinions of the contributors, mixed methods sequential explanatory design was used (Tashakkori & Teddlie, 1998:18). The mixed methods sequential explanatory design involves two different phases which are quantitative and qualitative methods (Creswell & Creswell, 2017:204). For the purposes of this study, the qualitative and quantitative phases are linked through selecting the participants and developing qualitative data gathering procedures grounded in the outcomes of the statistical tests (Tashakkori & Teddlie, 1998).

According to studies by Ivankova et al, (2006:3), neither qualitative research nor quantitative research methods when used distinctively are not enough to present trends or give details of a certain situation.

Taking cue from the above arguments, this study used sequential explanatory where both quantitative and qualitative methods of data collection were employed. The research study started by investigating the respondents using quantitative approaches and then used qualitative data to validate the procedures and responses.

Regarding quantitative data collection methods, the study used questionnaires and surveys to collect and record data systematically, organise and analyse mathematically (Bryman & Bell, 2015:31). Due to the short comings of using primary data collection methods only, secondary data sources (monthly reports and minutes from meetings) were employed to verify and validate the findings from primary data collection tools. (Cowton, 1998:423). To establish trends, the research distributed questionnaires to the identified respondents.

On the use of qualitative data collection methods, the research employed individual interviews and questionnaires administered to employees and company representatives so as to establish direct contact with respondents. On this note, individual interviews were used to get a better and deeper insight into the subject under study (Bryman & Bell, 2015:46).

Individual interviews also helped the research to generate a thorough description of what goes on in organisations concerning change management. This led to a detailed elucidation of behaviours related to change, which is acceptance or resistance in their work environments (Bryman & Bell, 2015:46). At this point, the research sought to answer questions like “How is the change management process being communicated and implemented in your organisation?”

### **3.4 Population and sampling**

#### **3.4.1 Population**

Population is defined as the total of objects from which samples are taken (Lunsford & Lunsford, 1995:106). In respect of this research, the study population included all nine (9)

financial and accounting firms, employees and clients in Chiredzi, Zimbabwe, giving a total population of 72 respondents.

To determine the change management processes installed and operational within accounting firms in Chiredzi, Zimbabwe, the research engaged operations managers and senior accountants of each firm. One individual, either the operations manager or the senior accountant, represented the management respondents from each firm. Company documents were analysed to ascertain the extent to which the change policies are utilised as a way to effectively manage, benchmark and analyse performance.

In addition to the above, the study purposively selected five (5) employees from each participating firm. In this group, the study investigated how employees feel or perceive the change management process in their respective firms. The research also investigated how the change process has impacted on their jobs, skills and performance and finally to what extent they are involved in the implementation of the process.

Lastly, this research involved clients. These participants were selected randomly from all participating firms. Each participating firm contributed 2 (two) clients who were chosen randomly from each company's data base. This group of participants assisted the study in ascertaining the level of quality and performance of delivery from these firms against their expectations. The table below summarises the total sample that participated in this research.

Table 3. 1: Research population and sampling

	<b>Management representatives</b>	<b>Employees</b>	<b>Clients</b>	<b>Total</b>
Firm 1	1	5	2	<b>8</b>
Firm 2	1	5	2	<b>8</b>
Firm 3	1	5	2	<b>8</b>
Firm 4	1	5	2	<b>8</b>
Firm 5	1	5	2	<b>8</b>
Firm 6	1	5	2	<b>8</b>
Firm 7	1	5	2	<b>8</b>

Firm 8	1	5	2	8
Firm 9	1	5	2	8
<b>TOTAL NUMBER OR RESPONDENTS</b>				<b>72</b>

### 3.4.2 Sampling

Sampling is defined as the process of picking subsets from the total population in a manner that guarantees valid results (Maree, 2010). Sampling can also be defined as a way of choosing elements out of a certain population with the intention of using them in a research study (O'Leary, 2017:203).

The cost of studying the whole population to answer a precise research question is usually unreasonable in terms of resources required (Lunsford & Lunsford, 1995:106). In respect of that, Lunsford and Lunsford (1995:106) asserts that a subdivision of subjects representative of a given population must be nominated and this process is called sampling.

#### 3.4.2.1 Sampling technique

According to Bhattacharjee (2012:63), sampling is a process where the researcher intentionally selects elements from a targeted population with the aim of getting knowledge that truly represents the whole. For the purposes of this survey, census sampling method was used to identify the respondents since a survey does not rely on a sample but deals with every element in the defined population of the study (O'Leary, 2017:263).

As this research involved both qualitative and quantitative techniques and because of the size of the population, qualitative sampling saturation was employed as a way of quantifying data adequacy (Morse, 1995:147). The collection of data was stopped the moment the research could not get new perceptions in respect of the research questions (Saunders *et al.*, 2018:1895).

#### 3.4.2.2 Sampling size

According to Gay *et al.* (2009:133), if the population is less than one hundred (100), there is little point in sampling; they recommend surveying the entire population. On this basis, this study targeted all the nine accounting firms in Chiredzi, Zimbabwe. Regarding employee representatives, the research used 45 respondents who were the five employees from each of the nine accounting firms. On issues regarding management, one representative from each of the nine firms was chosen, giving a total of nine individuals and lastly, two clients chosen randomly from each firm giving a total of eighteen respondents. Gender balance was seriously considered to ensure a fair representation of women.

### **3.5 Inclusion criteria**

Inclusion criteria is defined as the important feature of the targeted population that the research uses to answer the research questions (Patino & Ferreira, 2018:84). In relation to this research, all employees who were working in the nine accounting firms from the financial year beginning 1 January 2013 to the financial year ending 31 March 2017 were therefore included. The period 1 January 2013 to the financial year ending 31 March 2018 witnessed a number of changes that took place in the accounting industry in Zimbabwe, for example the introduction of the e-service tax administration system. This research considered experience, gender or position or the nature of their employment in a bid to ascertain how these factors contributed to the evaluation of change management in accounting firms. On the managerial level, respondents who participated were individuals who had worked in the firms for not less than 1 year from the time this research was initiated.

### **3.6 Exclusion criteria**

Exclusion criteria is defined as characteristics of the potential research participants who qualify in the inclusion criteria but have additional characteristics that could obstruct the success of the research study or increase the risk for an unfavourable result (Patino & Ferreira, 2018:84). In relation to this study, all those employees who joined any of these nine accounting firms after the 1<sup>st</sup> of July 2017 were excluded. Employees who joined their respective firms after the 1<sup>st</sup> of July 2017 did not experience the transitional stage which saw major changes taking place therefore the reliability of their contribution to the study is of little relevance. In addition to that, any other manager who was not an operations manager or a representative or a senior accountant was excluded.

### **3.7 Recruitment of participants**

Recruitment is a discussion which takes place between the researcher and a potential participant towards the initiation of the consent process (Patel *et al.*, 2003:229). These scholars add that recruitment starts with the identification, targeting and enlistment of participants for the purposes of a research study. From the research's point of view, recruitment involves giving adequate information to the potential participants and generating their interest in participating in the proposed research study. There are two main objectives that should be met when recruiting participants which are:

- Recruitment of a sample that truly represents the total population.
- Recruiting enough participants to meet the sample size of the study (Hulley et al, 2001; Keith, 2001).

The first step was to seek for approval. For the purpose of this study, the researcher was granted permission and approval by branch managers of all the nine accounting firms in Chiredzi, Zimbabwe. The researcher informed the operations managers on the details and advantages on the research on monthly ZIMRA meetings. In an effort to avoid service interruptions, the research made specific appointment times and adhered to the time slots that were allocated in each firm.

To facilitate a smooth collection and delivery of questionnaires, one employee was chosen from each organisation especially in moments where appointments were not met considering the collection of the questionnaire from the respondents.

### **3.8 Obtaining informed consent**

Besides being mandatory to obtain informed consent, consent creates trust and confidence in the study participants (Getz, 2002:32). Getz (2002) adds that it is the respondent's right to know all about the study and the questions were formulated in language easy to understand.

The following steps were taken by this research to ensure informed consent was a success:

- Respondents were met at their areas of work and full detailed about the research were availed.
- Participants had an opportunity to decide if they want to take part in the study.

- A consent form was signed by all participants.
- Confidentiality of their contributions was assured.

### **3.9 Data collection**

Both primary and secondary data collection were employed in this research study. In cases where adequate data could not be collected using primary data methods, secondary sources of data were used (Miller & Brewer, 2003:15). In response to that, monthly and year end reports were collected and used to validate this research.

#### **3.9.1 Data collection tools**

The choice of data collection tools is influenced by practical considerations which impact the research process, for example, costs and logistics (Patel *et al.*, 2003:232). In view of the above, this research used questionnaires and interviews as tools to collect primary data and secondary data collection was done through internal monthly reports from the accounting firms and the revenue collection board. These monthly reports provided evidence on whether feedback was done on change management issues that may have arose from the change recipients themselves and the change recipients. These internal reports also acted as systems in place that measure and control performance in organisations, in a bid to assess if stakeholder's concerns were being responded to effectively (Perrini & Tencati, 2006:296).

#### *Development of data collection tools*

Closed ended and self-completion questionnaires were used to collect data in this research. Of the two questionnaires issued, the first one was meant for the employees and the second questionnaire was designated for the management. The questionnaire for employees was divided into sections as shown below:

Brief details on the researchers name, his institute and an assurance of confidentiality.

- Instructions on how to fill the questionnaire
- Age groups of respondents and their gender

- Length of service in their respective organisations
- General questions on different change variables

The second questionnaire was for the management. This also had five sections as detailed below:

- Researchers brief details
- Dissertation topic
- Instructions on how to fill the questionnaire
- Respondents gender and age
- Work experience in their respective organisations
- General questions regarding change management

The researcher distributed the questionnaires to the targeted respondents who are the employees and the management to ensure accountability. To ensure maximum collection of the questionnaires, the researcher collected the filled questionnaires through selected agents and a register was used for accountability. To ensure confidentiality, the researcher did not involve any of the employee's workers committee members or any of the management members.

Regarding interviews, the research used structured and open-ended interview to ease the integration of responses (Bryman & Bell, 2015:216). Each interview had its own schedule and had ten questions for each respondent. The interviews were done in person with respondents but in cases where the respondents were not available or had commitments way from their usual work places, telephone interviews were used as secondary measures (Bryman & Bell, 2015:217). The sessions were recorded by pen and paper in a note book and the notes were confirmed with the respondents as the sessions progressed to ensure accuracy of information from the interviews. To avoid omissions of important information and increase reliability, the researcher recorded all the interviews. Some of these recordings were used as reference during the transcription and analysis of data.

### **3.9.2 Secondary data collection**

According to (Bryman & Bell, 2015:267), analysis of secondary data should be considered as another way of collecting data as it is readily available. On this note, the researcher used secondary data such as the recent Income Tax Act amendments to ascertain

changes which were brought about by the legislation in Zimbabwe concerning collection of income. Notices and end of year revenue performance reports from the Zimbabwe Revenue Authority were collected and analysed to validate the changes that were introduced. These documents provided insights into trends on all recent changes to tax payers regarding the collection of revenue for the Zimbabwean government.

### **3.9.3 Data analysis**

Data collected from the study was analysed using Microsoft Excel and SPSS (Statistical Package for Social Sciences version 23) and recommendations made on how best change management could be implemented and monitored. According to Miles (2013:12), coding refers to the procedure of selecting, streamlining, abstracting and transforming the data from interview scripts and questionnaires and other data collection tools. The data collected was coded to help improve and understand the data (Bryman & Bell, 2015:337). The coded data was clustered and each cluster saved in a separate file for easy retrieval (Bryman & Bell, 2015:337).

The data was presented in tables and charts to show the relationships between variables under study. The matrix tabular format was also employed in ordering data for easy visual and narrative reporting, allowing comprehensive analysis in all cases (Miles *et al.*, 2014).

Qualitative data was analysed using thematic data analysis method. The collected data was connected, showing the existing relationships between variables in question. Thematic analysis was also used to establish trends through the comparison and contrast. According to Sgier (2012:19), this is done to establish further trends with what was established earlier. The research analysed patterns of the change management process, the coherence and deduced the meanings regarding how effective the change management is implemented and monitored.

### **3.9.4 Rigour, validity and reliability**

According to Morse *et al.* (2002:2) a research deprived of rigour and reliability becomes valueless, insignificant and loses its perceived utility. According to Lincoln (1985:290) rigour in research refers to the quality of work whose results can easily persuade the

reader that the research was worth doing and validity is how well the research tools measured the constructs under investigation (Punch, 1998).

To ensure rigour, validity and reliability of this study, the research instituted the following measures:

- The research instituted a combination of three data sources, two research methods and various theories to study a single topic of change (triangulation) (Roberts *et al.*, 2006:41-43).
- The research used computerised packages to analyse data such as SPSS v 12, Microsoft Excel.
- Specific codes were used on questionnaires to describe data for example statements from interview manuscripts which made it easier for the research to refer back periodically, checking stability over a period of time (Roberts, 1999).
- A pilot test was done to give a general outlook on how the research unfolded.
- The inclusion and exclusion criteria selected respondents who witnessed the development of changes in study increasing the degree of validity.
- The research gave participants enough time to respond to questionnaires.

### **3.10 Ethical considerations**

With reference to the ethical considerations applicable to this study, these incorporated processes followed during the recruiting both employee and management participants. According to Welman *et al.* (2012:181) ethical considerations happen at three stages in a research project as illustrated bellow

- during the participant recruitment process.
- during the intervention procedure the respondents are subjected to.
- When releasing of the results or findings.

Since research involves the interaction of two parties, the researcher and the participants, there was need to maintain trust and fairness to maximise the degree of honesty in the responses. Because of the nature of this relationship, participation was voluntary without anxiety of the consequences emanating from the participant refusing to participate. The research anticipated this problem by giving a full explanation on the nature of the research to participants. The information the researcher gave clarified the purpose and procedures

of research. Burns (1997) stresses that participants who take part in research, should understand the purpose and must agree to participate without being forced.

Before the questionnaires were distributed, confidentiality and the right to stop participation whenever the participant wanted were discussed with all 45 employees who had highlighted willingness to participate. Having provided a consent form, participants signed before filling the questionnaires. In support of this, Burns (1997) notes that signing the consent forms provides evidence that the participant was conversant and deemed it right by his or her choice to take part.

Furthermore, ethical clearance was applied for and granted by the University's Ethics Committee. The researcher also made sure that the accounting firms who participated granted him permission to carry on with the study.

### **3.10.1 The principle of informed consent**

The approach to potential participants included the concept of informed consent, which is shown by the ethical values of respect and the right to individual independence (Sarandakos, 2005). Informed consent is 'the potential agreement to take part voluntarily in a study, which is achieved after absorption of important information about the study' (Crookes and Davies 1998:320-321). Permission was granted by each firm through managers or management representatives. In addition to the permission, appointments were scheduled and observed to avoid service interruptions.

### **3.10.2 The right to anonymity and confidentiality**

According to Sarantakos (2005), it is not practical to assure privacy when original quotes are written as they are in research, although procedures were done to protect anonymity through ethical agreements: non-involvement of participant's names, use of pennames in the research, and making sure that all materials which were used in this research are well kept.

In response to the efforts by the researcher to ensure anonymity and confidentiality, the following measures were adhered to:

- The researcher made sure that no names, phone numbers and email addresses were written on the questionnaires.

- The researcher also took full responsibility in ensuring confidentiality and anonymity.
- In addition to that, questionnaires were kept in a lockable drawer and demolished after two months from the date of submission of this research.
- No management representatives were involved in the delivery and gathering of employee questionnaires.
- Researcher explained to the participants that the research was only for academic purposes.

### **3.11 Conclusion**

Chapter 3 gave a detailed presentation of the research design and methodology which was used to carry out this research study. The chapter specifically focused on data collection methods, analysis techniques, population and sampling and the ways the research ensured ensure rigour, validity and reliability.

The next chapter, Chapter 4 presents and analyses the statistical and descriptive findings that were collected through questionnaires and interviews.

## CHAPTER 4 – DATA PRESENTATION AND ANALYSIS

### 4.1 Introduction

After the discussion of different methods and tools that the research study used to collect data from the previous chapter, Chapter 4 presents and analyses the collected data from the respondents through organising, summarising and discussing the collected data. The data is presented in the form of tables, pie charts, graphs and narrative. To this end, this chapter provides a detailed picture of how change management is being employed by accounting firms in Chiredzi, Zimbabwe.

### 4.2 Response rate analysis

The data was collected using questionnaires and interviews on three different groups of respondents who are the employees, management and the clients in a bid to evaluate and validate the effects of change management in accounting firms in Chiredzi, Zimbabwe.

Of the 54 Questionnaires issued to respondents, all were returned. From the above results, the response rate was 100% as illustrated bellow:

Table 4. 1: Questionnaire response rate.

Category	Number of respondents	Frequency	Response rate
Management	9	9	100%
Employees	45	45	100%
Total	54	54	100%

According to Borg and Gall *et al.* (1996) a 10% response rate warrants an analysis of the results of any sample of data tested. Although there has not been an agreement on the adequate response rate for surveys, Fowler (2002:42) suggests that the common minimum response rate should be 75%. In the case of this study 100 % response rate for the questionnaires sent to the management representatives and the employees was adequate to carry out the evaluation of change management in accounting firms in Chiredzi Zimbabwe. To this end, it was deduced that change management and

organisational change are important aspects to both the management and employees concerning their jobs.

*Response rate for interviews*

Interviews were conducted with the customers selected randomly from the nine (9) identified accounting firms in Chiredzi, Zimbabwe with the aim of validating the effects of change management. Two customers were selected from each firm giving a total of 18 respondents scheduled for interviews. Of the eighteen individual interviews scheduled, fifteen (15) honoured the interviews giving a response rate of 83.33 % which is above the minimum response rate suggested by Fowler (2002:42) as illustrated bellow.

Table 4. 2: Interview response rate

Category	Interviews scheduled	Interviews done	Response rate
Firm 1	2	1	50 %
Firm 2	2	2	100%
Firm 3	2	1	50%
Firm 4	2	1	50%
Firm 5	2	2	100%
Firm 6	2	2	100%
Firm 7	2	2	100%
Firm 8	2	2	100%
Firm 9	2	2	100%
Total	18	15	83.33 %

As illustrated in Table 4.2, the average response rate interviews with the customers from the nine (9) selected accounting firms was 83.33 %. The other three respondents scheduled interviews did not attend due to personal reasons undisclosed to the researcher.

## 4.3 Demographics

### 4.3.1 Gender distribution

Attributes and feelings towards change are related to gender since the tolerance on risk differs with sex. In response to the above, the research study deemed it necessary to analyse gender distribution of respondents as they could have an impact on the information gathered concerning change management in accounting firms in Chiredzi, Zimbabwe.

#### 4.3.1.1 Gender distribution

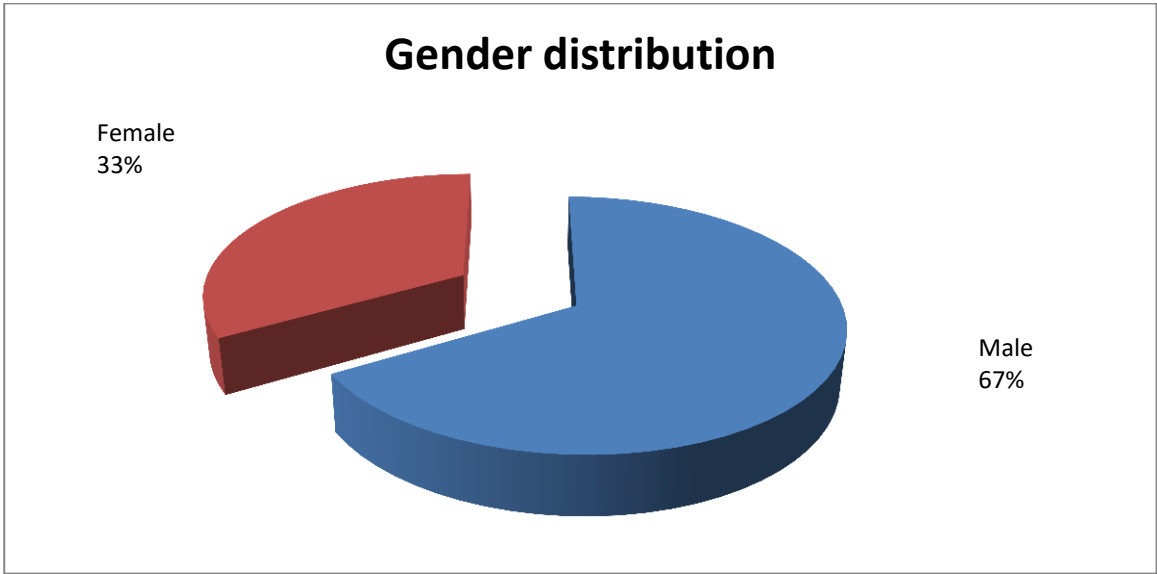
The following Table 4.3 summarises the gender distribution amongst the questionnaire respondents from the nine (9) selected firms in Chiredzi, Zimbabwe.

Table 4. 3: Gender distribution for questionnaire respondents

Category	Respondents	Male	Female	Percentage males	Percentage females
Management representatives	9	6	3	67.7 %	33.3 %
Employee representatives	45	30	15	67.7 %	33.3 %
Total	54	36	18	67.7 %	33.3 %

The following pie chart shows how gender was distributed in the accounting firms in Chiredzi, Zimbabwe.

Figure 4.1 Gender distribution for questionnaires



In relation to the information provided by the table above, males make 67% of the total respondents representing the employees and the management. This means that accounting firms in Chiredzi are staffed by more males. On analysis of this male dominated working environment, it could be concluded that the reason why change is not being implemented well is because the staffing in the workplace is skewed as evidenced by the 67% dominance. On close analysis, the women included actually work in the administration department which takes them completely out of the accounting arena where decisions are taken. This is in line with the literature by Hoffman and Maier (1961: 407) who purport that mixed sex groups produce enhanced quality results than do all male groups.

**4.3.1.2 Gender distribution for interviews.**

This section shows how gender was distributed amongst the interview respondents. Of the fifteen respondents who participated in the interviews, ten (10) were male and five were female. The following table shows the gender distribution within the total fifteen respondents interviewed.

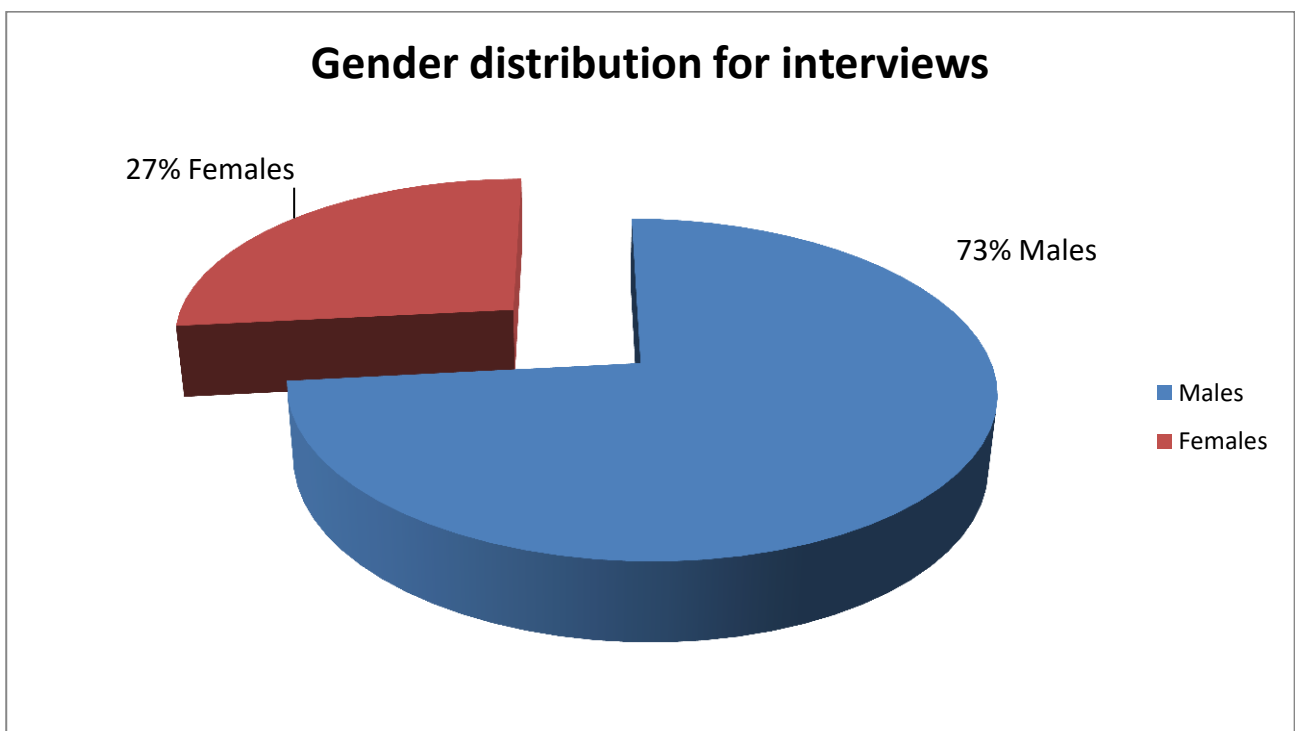
Table 4. 4: Interview gender distribution

Category	Meetings done	Males	Females
Firm 1	1	1	0
Firm 2	2	2	0

Firm 3	1	1	0
Firm 4	1	1	0
Firm 5	2	1	1
Firm 6	2	0	2
Firm 7	2	1	1
Firm 8	2	2	0
Firm 9	2	2	0
Totals	15	11	4

The pie chart below shows how gender was distributed among the respondents who did interviews.

Figure 4. 2: Gender distribution for interviews



#### 4.3.2 Respondent's age groups

With regard to the age groups of the respondents an analysis of the management was done differently from that of the employees with the aim of getting how different age

groups in management and employees affect the implementation of the change management processes in accounting firms in Chiredzi, Zimbabwe.

#### 4.3.2.1 Management's age groups

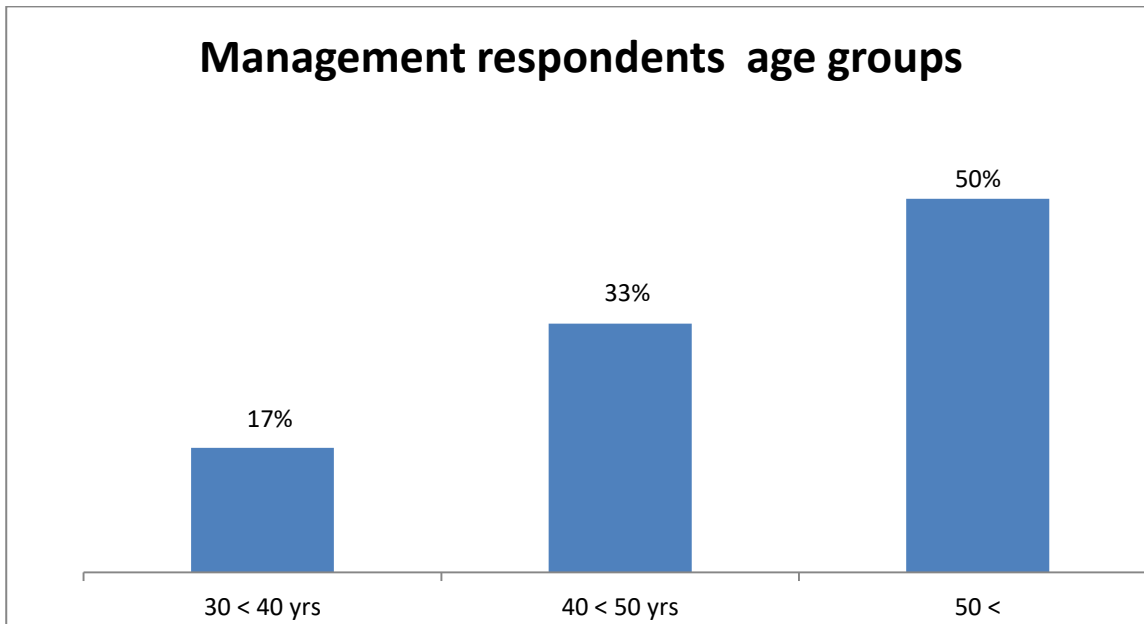
The following table shows how management age groups were distributed.

Table 4. 5: Management respondents age groups

Age group	Frequency	%
30 ≥ 40yrs	1	16.7
40 ≥ 50yrs	2	33.3
50yrs and above	3	50
<b>Total</b>	<b>N = 6</b>	<b>100</b>

An analysis of the above table shows that of the nine management questionnaires issued out, a total of six (6) respondents highlighted their age groups and three (3) did not. A total of 16 % of the respondents showed that they are between 30 and 40 years of age. 33.3 % of the same population was between the age of 40 and 50 and the final group of above 50 years took up 50% of the total respondents. With more than 50% of the respondents over 50 years, this explains that leaders of the accounting firms are risk averse because of their age. This means they feel insecure when they think of change. This is in line with Hitt and Tyler (1991) who suggest that flexibility tend to decrease and inflexibility and resistance to change rises as with ageing. This also conforms to research by (Carlsson & Karlsson, 1970; Vroom & Pahl, 1971) when they say the elderly might also avoid risky decisions that might include key changes necessary for the strategic course of the firm. The following graph illustrates the management's age groups.

Figure 4. 3: Age group for managers



#### 4.3.2.2 Employees' age groups

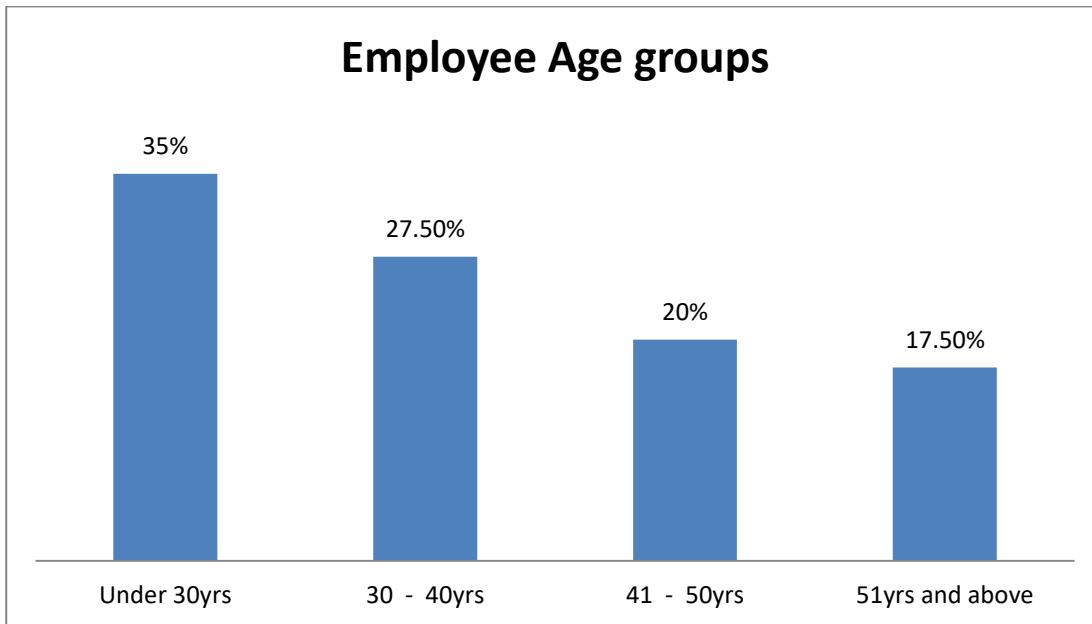
An analysis of the employee's age groups was carried out to pave way for the analysis of possible relationships that may exist between employee's age and the resistance they might show against effective implementation of change management. The table below summarises the age groups of the 40 respondents who indicated their age. Five (5) of the respondents did not indicate how old they were and no reasons were provided on why they failed to do so.

Table 4. 6: Age groups for employees

Age group	Frequency	%
Under 30yrs	14	35
30 - 40yrs	11	27.5
41 - 50yrs	8	20
51yrs and above	7	17.5
<b>Total</b>	<b>N = 40</b>	<b>100</b>

The following pie graph shows the different age groups from the employee respondents.

Figure 4. 4: Age groups for employees



An analysis of the above pie chart shows that employees under the age of 30 years make 35 % of the total employees. With 27% and 20 % for those between 30 and 40 years, and between 41 and 50 years respectively, employees above 50 years of age take up 17.5 % of the total employees who work in the accounting firms in Chiredzi Zimbabwe. With only 17.5% of the employees aged over 50 years, these firms employ young and middle aged employees as opposed to old aged management representatives. This means that the population under review is heterogeneous and have trouble in communication between the two groups and that explains why change initiatives are not being efficiently communicated since they do not have common values. This is in accordance with Pfeffer (1985) who asserts that age diversity in organizations hinders job satisfaction, communication and performance by respective firms as evidenced by delays in submissions of financial statements by the accounting firms. In analyzing this literature, this explains why accounting firms in Chiredzi are low in productivity and have ineffective communication.

#### **4.3.3 Respondent's length of service**

The following table shows the length of service served by both the employees and management of the respective organizations which ranges from 1 to 12 years.

##### **4.3.3.1 Employee's length of service**

Out of the 45 questionnaires issued to the employee representatives, 41 highlighted the number of years they have been working for their organizations. Four of the questionnaires

returned did not highlight how long these employees have been working in their organizations and no reasons were provided why they did not respond to their experience at work.

Table 4. 7: Employee job experience

Job experience	Frequency	%
Less than 1 year	4	9.8
1 – 5yrs	16	39
More than 5yrs	21	51.2
<b>Total</b>	<b>N = 41</b>	<b>100</b>

With the analysis of the table above, 9.8% of the employees who participated worked for less than one year in their companies. 39% worked between 1 year and 5 years. 51.2 % of the employees worked for more than 5 years in different departments of the organizations they work for.

#### 4.3.3.2 Management’s length of service

In addition to the analysis of the employee’s length of service, the management respondents were also part of the respondents who answered to this. The following table shows how the management respondents were distributed in different accounting firms in Chiredzi, Zimbabwe.

Table 4. 8: Work experience in the organisation

<b>Job experience</b>	<b>Frequency</b>	<b>%</b>
Less than 1 year	1	11.1
1 – 5yrs	3	33.3
More than 5yrs	5	55.6
<b>Total</b>	<b>N = 9</b>	<b>100</b>

Respondents to all the nine (9) questionnaires and 55% confirmed they have worked for more than 5 years in their respective organizations. 33.3% showed that they have been working for a period between one (1) year and five (5) years in their organizations. 11.1% of the employees confirmed that they have been working for less than one (1) year as managers.

Most employee respondents who participated showed that they have worked for more than five years in their respective organizations. This can be interpreted to mean that most respondents have a relatively long period of service and this could account for the poor communication due to longevity and familiarity relationships. This is in Katz (1982) who points out that long average group period of service results in declining communication levels as participants feel they can anticipate other group members' ideas and increase specialization.

With 55.6% of the management having worked in organizations for more than five years, it explains why the management resists change because individuals become less welcoming to communication that threatens their established patterns of conduct. This is supported in research work by Staw (1997) who suggests that long tenure at work increases isolation from outside sources of information as members become less receptive to any novel information that suggests different ways of doing business. This suggests that they would rather stick to the old and ossified habits of doing business rather than accept change that they might not work.

#### **4.3.4 The relationship between age, sex and the length of service in change management**

From the data collected, there is an inverse relationship between change and demographic variables like age. The higher the age, the more any change is not acceptable. In this regard, respondents above 50 years are not comfortable in accepting change due to the fear of the unknown and the risk of losing their jobs as evidenced by responses from the questionnaires such as:

*“Change takes away our jobs... and we still have families to take care of.”*

On the other hand, respondents who are middle aged are excited about change as they believe change could open more opportunities (Bundy 2016) through training and

development as evidenced by 60% of the middle aged employees when they pointed out that:

*“Change gives us opportunities to learn as our skills are upgraded to match the new job requirements.”*

*“Change allows us to be more innovative since it brings new and easy ways of doing our work.”*

#### **4.3.5 Employee’s working departments**

An analysis of the organizations that participated in this research showed that they have a number of departments which work together to deliver customer satisfaction. The analysis of the departments was carried out to identify how these departments contribute to the overall change management processes.

The following table shows how the respondents were distributed amongst the departments.

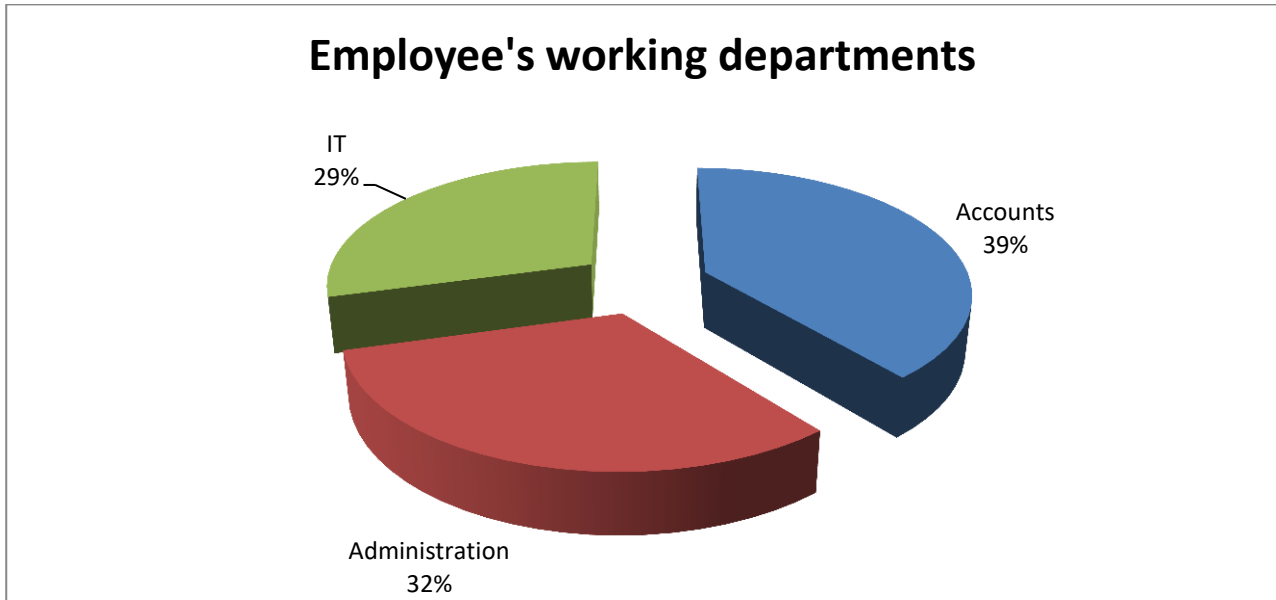
Table 4. 9: Employee’s working departments

<b>Department</b>	<b>Frequency</b>	<b>%</b>
Accounts	16	39
Administration	13	31.7
IT	12	29.3
<b>Total</b>	<b>N = 41</b>	<b>100</b>

The table above shows that 41 of the 45 respondents responded to this question in the employee questionnaire. The three respondents who did not respond to this question did not say why they did not respond to the question. 29.3% of the employees showed that they work in the information technology department whereas 31.7% confirmed that they work in the administration department. The accounting department highlighted that the bulk of the employees who responded to this questionnaire do work in the accounting

department. The following pie chart shows how the departments of the respondents are distributed.

Figure 4. 5: Working departments for employees.



#### 4.3.6 Management designations

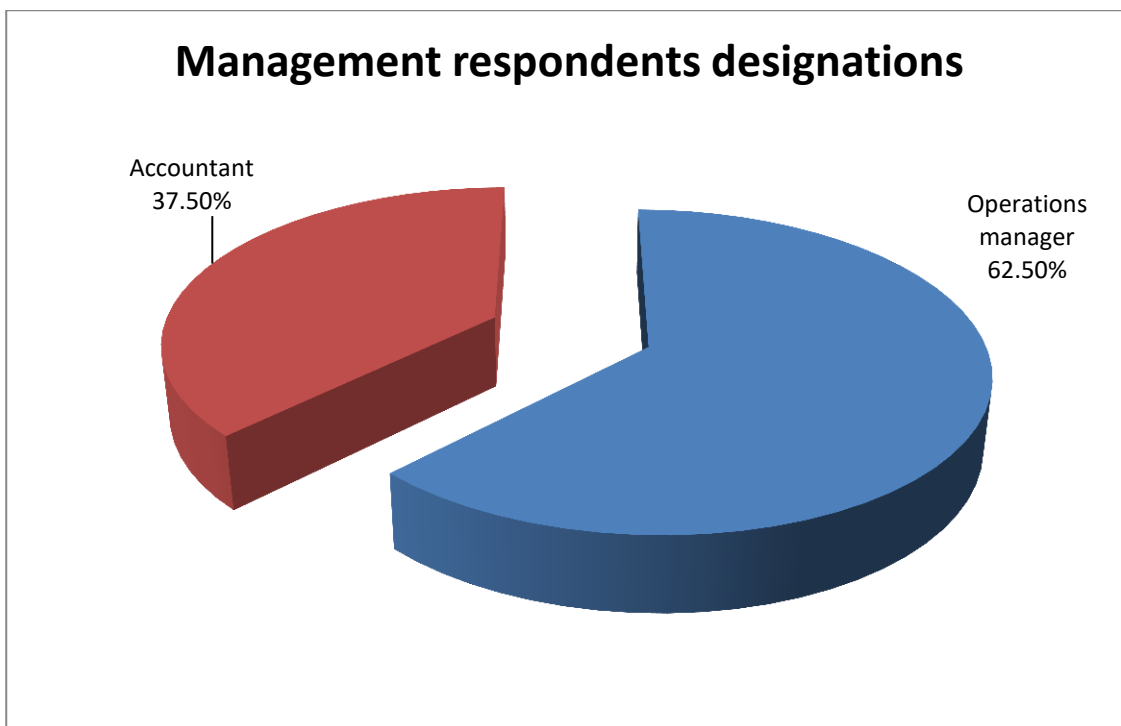
Having analyzed different departments the employees who participated in this study, this section examines the different job designations that the management respondents held during the time of the study. This analysis was carried out to see if the management representatives' positions were aligned to the skills that are mandatory for the successful of change management implementation in the accounting firms in Zimbabwe.

Table 4. 10: Management respondent's Designation

Designation	Frequency	Percentages
Operations Manager	5	62.5
Accountant	3	37.5
Total	N = 8	100

The table above shows that of the nine questionnaires which were issued to the management representatives, eight of them were returned leaving one respondent who did not highlight his designation giving 88.8 % response rate. With 62.5 % of the management representatives being operations managers, 37.5 were accountants who were managing the organizations. The following pie chart shows how the designations of management respondents were distributed.

Figure 4. 6: Management’s designation



#### 4.4 Reliability analysis:

Cronbach’s alpha ( $\alpha$ ) reliability coefficient statistical value varies from 0 to 1, measuring internal consistency (reliability) (or) of a questionnaire comprising of Likert-type scales and items. A value close to 1 (high) for Cronbach’s alpha reliability coefficient shows good internal consistency of the items in the scale. As illustrated on the table below, evaluation of change management through the listed variables was used to determine the reliability of the employee questionnaire as the first data collection instrument used.

Table 4. 11: Reliability analysis for employee questionnaire

<b>Subscale</b>	<b>Cronbach's Alpha (<math>\alpha</math>)</b>	<b>N of Items</b>	<b>Average</b>	<b>SD</b>	<b>Consistency (Internal)</b>
Communication and implementation of change management process (Question 1)*	0.716	9	2.75	1.00	Acceptable
Change management strategies (Question 2)	0.825	8	3.05	0.60	Good
Effects of change on employees and organisational performance in accounting firms (Question 3)*	0.707	8	3.43	0.83	Acceptable
Engagement of employees in the change management process (Question 4)	0.837	9	3.34	0.87	
<b>Total</b>	<b>0.934</b>	<b>34</b>	<b>3.14</b>	<b>0.86</b>	Excellent

The Cronbach's alpha coefficients as shown in Table 4.5 are greater than 0.7 and this suggests that the participants reliably responded to the survey items. Therefore, empirical findings from this study are valid and reliable in interpreting the Evaluation of change management: A survey of accounting firms in Chiredzi, Zimbabwe. In view of the research questions regarding the communication and implementation of change management processes, the change management strategies, the effects of change on employees and organisational performance and the engagement of employees in the organisational change process are reliable as the Cronbach's alpha coefficient is 0.933.

With the analysis of the second questionnaire that was for the management representatives, the Cronbach's alpha coefficients as shown in the table below are greater than 0.7 implying that the participants responded consistently to the communication of change management processes, change management strategies, effects of change on organisational performance and the engagement of employees.

Table 4. 12: Reliability analysis for management questionnaire

<b>Subscale</b>	<b>Cronbach's Alpha (<math>\alpha</math>)</b>	<b>N of Items</b>	<b>Mean</b>	<b>Standard Deviation</b>	<b>Internal consistency</b>
Section B (communication of change management process)*	0.70	3	2.15	1.22	Acceptable

Section C (change management strategies)*	0.72	6	3.63	0.74	Acceptable
Section D (effects of change to organisations and employees)*	0.73	3	1.33	0.19	Acceptable
Section E (engagement of employees in the change management processes)*	0.75	6	3.74	0.59	Acceptable
<b>Total</b>	<b>0.78</b>	<b>18</b>	<b>3.04</b>	<b>1.18</b>	Acceptable

## 4.5 Percentages

This section reflects on the percentages of respondents on whether they agreed or disagreed with the different variables that were tested in the evaluation of change management in accounting firms in Chiredzi in response to the research objectives discussed below:

### 4.5.1 Objective 1: To appraise how change management processes are communicated and implemented within organisations.

Table 4. 13: Percentage responses on appraising how change management processes are being communicated and implemented within organisations (employee questionnaire)

Key: SA = strongly agree, A = agree, NS = Not sure, D = disagree, SD = strongly disagree

Communication and implementation of change management process					
Item	SA (%)	A (%)	NS (%)	D (%)	SD (%)
I am aware of the changes taking place in my organisation. (N = 45)	28.9	71.1	0	0	0
I understand the rationale behind bringing these changes in my organisation. (N = 45)	33.3	53.3	11.1	2.2	0
My organisation is undertaking enough change at the moment. (N = 45)	0	0	4.4	84.4	11.1
The culture of change in my organisation supports change. (N = 45)	4.4	6.7	2.2	55.6	31.1
Proper planning is done before implementing changes in my organisation. (N = 45)	2.2	22.2	40	31.1	4.4
Managers often communicate about change to employees. (N = 45)	2.3	51.2	4.7	41.9	0

43)					
The communication between managers and employees makes us feel comfortable about what the change will mean to us. (N = 45)	2.2	37.8	2.2	46.7	11.1
Face to face communication is the best in change communication. (N = 45)	84.4	15.6	0	0	0
The leadership team is committed in implementing the change. (N = 44)	2.3	34.1	40.9	22.7	0

From Table 4.3 above, all the employees confirmed that they are aware of the changes that are taking place in their organisations. 86.6 % of the employees also confirmed that they do understand the reasons behind bringing these changes to their organisations. These responses imply that the management is communicating with employees about the need for change. This is in line with Elving (2005:131; (Bacharach & Aiken, 1977:367)) who upholds that management should communicate with employees clearly giving reasons to why the intended change is necessary.

On the other hand, 95.5 % of the employees showed that their organizations were not adopting enough change. In addition to that, 86.7 % of the employees pointed out that the culture of change in their organizations does not support change and 57.8 % of the employees disagreeing that the communication between them and their managers makes them feel uncomfortable with their future in their organizations. In view of the above sentiments, it can be concluded that of course the communication is done but it is not effectively disseminated (Metre, 2009). This might also suggest that managers themselves are not fully acquainted with the change they communicate to the employees (Washington & Hacker, 2005:408).

In addition to the above observations, 31.1% of the employees say proper planning of change is not done in their organizations with 40% not sure whether planning is done or not. Having highlighted the need for effective communication from the above analysis, all the employees agree that face to face communication could help them understand the change management process with great impact as alluded by D'Aprix, (1982); Jablin, (1979; 1982) as cited in Klein (1996:34).

In addition to the analysis of employee questionnaire, management questionnaires were analysed and responses are shown in the table below.

Table 4. 14: Percentage responses on appraising how change management processes are being communicated and implemented within organisations (management questionnaire).

**Key:** SA = strongly agree, A = agree, NS = not sure, D = disagree, SD = strongly disagree

<b>ITEMS</b>	<b>SA (%)</b>	<b>A (%)</b>	<b>NS (%)</b>	<b>D (%)</b>	<b>SD (%)</b>
Most change has resulted from changes in technology. (N = 9)	55.6	44.4	0	0	0
Changes in regulations can also bring changes to organisations. (N = 9)	55.6	44.4	0	0	0
We have a change policy document on the implementation and management of change. (N = 9)	22.2	0	0	55.6	22.2
<b>AVERAGE RESPONSE (%)</b>	<b>44.5</b>	<b>29.6</b>	<b>0</b>	<b>18.5</b>	<b>7.4</b>

With reference to the management responses shown on the table above, 74.1% agreed to the fact that most changes experienced in their respective firms are as a result of technological changes and regulations by the relevant authorities. 78.8% of the respondents highlighted that they do not have any change policy documents in place to aid a structured transition of change initiatives in their companies. This implies that no proper planning of change was done and has resulted in change management failures because there is no proper allocation of responsibilities.

#### *Findings from interviews*

Analysis of the qualitative data pointed out that respondents do agree that changes are being implemented in their organisations and employees know the rationale and objectives of the changes being implemented. In addition to this, the respondents also acknowledge that changes in technology have been taking place affecting their organisation's ways of operating. This means that there is some information about change that is circulating. This is evidenced by the extracted verbatim statements from the questionnaires like:

*“... for the past three years or so, changes that are affecting our operations are coming from changes in information technology for example when processing and filing of our client’s financial reports for example the e-service platform.”*

This means that the explanations given by employees confirm the responses they gave in the quantitative data above. This is also in line with research work by (Kemelgor *et al.*, 2000:135) when they alluded that technological progressions are altering ways in which business obtain, collect and process information.

The respondents also confirmed that changes in regulations such as the Income Tax Act have brought changes to financial institutions. This is evidenced in one of the responses:

*“..... ZIMRA (Zimbabwe Revenue Authority) is the one that brought this new law that requires us to implement new technology to process our returns.”*

This is supported by Hopwood (1990:14) who asserts that changes to accounting firms comes from changes in accounting practices and the boards that govern their operations. Moreover, respondents also pointed out that their respective organisations do not have a supporting culture for change. This implies that the general atmosphere in their respective organisations does not encourage the smooth progression of change. This is evidenced by the following statements.

*“..... We have to wait for management because if you go forward to suggest something for them, you will create unnecessary tension with supervisors”*

*“..... you have to figure out on your own because we fear if we say we need training, we will risk losing our jobs to the younger generation with these computer skills”*

In a nutshell, respondents highlighted that the management and support of change is not enough in accounting firms.

#### **4.5.2 Objective 2: To identify available strategies for successful implementation and management of change**

The table below shows how respondents responded to change strategies available in their respective organizations.

Table 4. 15: Percentage responses on identifying available strategies for successful implementation and management of change (employee questionnaire).

<b>Change management strategies in place for change management</b>					
<b>Item</b>	<b>SA (%)</b>	<b>A (%)</b>	<b>NS (%)</b>	<b>D (%)</b>	<b>SD (%)</b>
I know the mission and objectives of the change process. (N = 45)	26.7	60	0	13.3	0
Managers assess how the change management as it is implemented. (N = 45)	11.1	55.6	11.1	15.6	6.7
We do reviews with line managers discussing objectives. (N = 45)	6.7	4.4	8.9	73.3	6.7
We have effective relationships with change leaders. (N = 45)	4.4	13.3	8.9	68.9	4.4
Managers and supervisors are trained to implement change. (N = 45)	6.7	20	42.2	24.4	6.7
My supervisor has a positive attitude when implementing change. (N = 44)	4.5	45.5	25	20.5	4.5
Managers are effective in addressing resistance to change. (N = 45)	4.4	26.7	8.9	55.6	4.4
I feel motivated during the change management process. (N = 45)	6.7	11.1	4.4	71.1	6.7

From the table above, the majority of the respondents (86.7%) are of the view that the mission and objectives of the change process are well known by most employees, 66.7 % of the respondents do agree that their managers assess the change management process as it is implemented. This is supported by Carter (2008) when he says effective change embraces continuous checking and organizing change processes as the process permits individuals familiarize to change in a positive way.

50% of the employees witnessed that their managers have a positive attitude in implementing change. However the majority of the respondents (77.8%) highlighted that they feel demotivated during the change processes.

80% of the respondents indicated that they do not do any reviews with the management discussing and aligning change objectives. 73% of the respondents indicated that they do not have any kind of relationships with their managers or change agents. 42% of the respondents showed that they are not sure whether their managers receive training on change implementation.

In support of the above, management responses supported that accounting firms in Chiredzi, Zimbabwe does not have adequate strategies in place to support the successful implementation of the change process. With an average of 74.1% of the respondents disagreeing that there are strategies in place, 24.1% acknowledge that in their organisation, strategies for change management are there.

Table 4. 16: Percentage responses on identifying available strategies for successful implementation and management of change (management questionnaire).

**Key:** SA = strongly agree, A = agree, U = unsure, D = disagree, SD = strongly disagree

ITEMS	SA (%)	A (%)	U (%)	D (%)	SD (%)
Change planning is done well before the change process is initiated. (N = 9)	0	22.2	0	77.8	0
Goals are reoriented as the change process progresses. (N = 9)	0	11.1	0	88.9	0
Change management planning is done according to the budget. (N = 9)	0	33.3	0	44.4	22.2
Environmental scanning is done to open opportunities. (N = 9)	22.2	44.4	11.1	22.2	0
Employees are motivated to achieve maximum change management. (N = 9)	0	11.1	0	66.7	22.2
The current changes suits well in the current organisational culture. (N = 9)	0	0	0	44.4	55.6
<b>AVERAGE RESPONSE (%)</b>	<b>3.7</b>	<b>20.4</b>	<b>1.9</b>	<b>57.4</b>	<b>16.7</b>

### *Findings from interviews*

Looking at explanations that accompanied the quantitative data collection, respondents do support the results from variables that came out of the quantitative analysis. Respondents from the two groups are in agreement that accounting firms in Chiredzi, Zimbabwe have no strategies or policies that they follow to implement change. This is evidenced with some responses that are captured verbatim below:

*“...managers do tell us how they feel things must be done to succeed in these programs...”*

*“...if they plan, they do it up there because we never heard them planning or at least asking us on what we need to work well on the tasks they give us...”*

*“.... at times reviews are done when something wrong has happened, besides that, we don't know of any reviews”*

*“... we don't have polices of change in our organisations”*

However some respondents tend to differ from what was said by the bulk of the respondents. Some respondents do agree that change planning is done and the following statements are in support of this notion:

*“...We plan because managers often ask what we need before embarking on an exercise”*

*... planning is done but only with manager, they will tell us what needs to be done and how”*

The results also reveal that management is committed to implement change initiatives in their organizations through positive attitudes, communication of objectives and assessing the process as it unfolds. However the majority feels that the management is not dealing with resistance to change effectively and that has resulted in employees feeling demotivated because they are not involved in the process for example through reviews of objectives and the non-existent relationships with the managers. This is in line with Jaskyte (2004:154) when they suggest that leadership should play a strategic role of motivating employees who participate in change programs for them to succeed.

#### **4.5.3 Objective 3: To ascertain if employees are being involved in the change processes a way of enhancing the successful implementation and management of change.**

The following table shows the responses from employee respondents concerning the engagement of employees in the change management process. Nine variables were structured to assess how the respondents view the engagement process and are illustrated in the table below.

Table 4. 17: Percentage responses on ascertaining if employees are being involved in the change management processes (employee questionnaire)

Key: SA = strongly agree, A = agree, U = unsure, D = disagree, SD = strongly disagree

Item	SA (%)	A (%)	NS (%)	D (%)	SD (%)
I receive training and support during the change process. (N = 45)	8.9	24.4	0	60	6.7
My new job role is clearly defined. (N = 45)	4.4	13.3	6.7	66.7	8.9
As an organisation we quickly adapt to change. (N = 45)	2.2	4.4	4.4	55.6	33.3
I have contributed to decisions regarding change. (N = 45)	2.2	22.2	4.4	33.3	37.8
Management often consult with us during the change process. (N = 45)	2.2	22.2	0	48.9	26.7
I have contributed on how my new role should be structured. (N = 45)	6.7	8.9	0	68.9	15.6
I understand my current job is safe after the change process. (N = 45)	6.7	4.4	6.7	62.2	20
As a team we have the right to share information about change. (N = 45)	11.1	62.2	6.7	17.8	2.2
There are changes to my roles and responsibilities because of change. (N = 45)	71.1	20	4.4	2.2	2.2

With reference to the above table, 66.7 % of the respondents disagreed that they receive training support in any way during the change management process that is evidenced through responses like

*“We have been invited to e-service workshops by Zimbabwe Revenue Authority (ZIMRA) which helped us familiarize ourselves with the new filing system”.*

75.6 % of the respondents reflected that the new job brought about by the changes at their work place was not clearly defined. 88.9 % of the respondents highlighted that their organizations do not quickly adapt to change. 75% of the respondents also mentioned that the management of their respective organizations does not consult often with them during the change management process. Respondents (84.5 %) also showed that they did not participate in structuring their new roles brought about by change. 82.2 % of the respondents also highlighted that they do not see their positions existing in the new organizational set up that is a consequence of the change process being employed in their

organizations. However, 73.3 % of the respondents confirmed that they are allowed by their respective organizations to share information about change to their colleagues as a way of spreading the change information to everyone in the organisation. Most respondents also noted that roles and responsibilities that they have will change after the implementation of change.

In a nutshell, an average of 33.06 % of the respondents agreed that they are involved in the implementation and management of change by their organizations in one way of the other. On the other hand 63.22 % of the respondents highlighted that they are not involved in the implementation and management of change in their organizations, with 3.70 % of the respondents not sure. In support of the view that employees are not involved in the implementation and management of change,

In support of the above the management representatives confirmed that employee involvement is not on point as 74.08 % of the respondents highlighted that the organizational culture doesn't support employee engagement specifically when it comes to offering an environment that encourages innovation. All the respondents also confirmed that their firms had no structures in place to support employee emotions during the change process. Responses from the management questionnaire is illustrated in the table below.

Table 4. 18: Percentage responses on ascertaining if employees are being involved in the change management processes (management questionnaire).

**Key:** SA = strongly agree, A = agree, U = unsure, D = disagree, SD = strongly disagree

ITEMS	SA (%)	A (%)	U (%)	D (%)	SD (%)
Employees are involved in the decision making (N = 9)	0	0	0	66.7	33.3
Training and development is part of the change management support given to employees. (N = 9)	0	33.3	0	66.7	0
Management makes sure that employees feel they are part of the organisation. (N = 9)	0	33.3	55.6	11.1	0
Employees are involved in the review of goals and aims during change management. (N = 9)	0	22.2	0	55.6	22.2
Organisational culture allows employees to be innovative. (N = 9)	0	11.1	0	66.7	22.2
We have structures to maintain employee emotions during the change process. (N = 9)	0	0	0	77.8	22.2

<b>AVERAGE RESPONSE (%)</b>	<b>0</b>	<b>16.55</b>	<b>9.27</b>	<b>57.43</b>	<b>16.65</b>
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*Findings from interviews*

From the qualitative data that was collected, respondents highlighted that employees are not adequately engaged in the change management process. Most employees alluded that their organisations are not taking training initiatives to equip them with relevant skills to perform their jobs competitively. This means that the management does not consult with the employees on how employees' jobs are affected or altered by the new changes. The following statement came from the respondents to support this.

*“ ..... How can they know about my job requirements if they don't ask me, the right person on the ground?”*

*“..... it's my job I know how best it should be done but without support, I cannot deliver the best”*

But on the other hand some employees do agree that they have received some training concerning the new filing system being put in place. This is evidenced by responses such as:

*“We do workshops with ZIMRA on updates and expectations of the new filing system.*

*“The management calls us to clarify on certain issues regarding implementation of new systems and when giving feedback from workshops”.*

This means that the kind of training they received was only from (Zimbabwe Revenue Authority (ZIMRA) on what it expects. The only time the employees are involved is when they give feedback when they come from ZIMRA meetings. It was alluded that no training or involvement initiatives were initiated by the companies to their employees to fully equip them with relevant work skills. The supervisors also consider engagement with employees if they need to clarify certain issues that might need explanation when doing their monthly reports.

Respondents also pointed out that they are not taking part in the decision making processes at any level in the organisation. This is evidenced when some of the noted responses read;

*“Management imposes what needs to be done on us and they never ask of our views....”*

*“We don’t have feedback on what we do, we just know to deliver whatever they ask from us”.*

*“Management know better on how best we can embrace such changes”*

This means that the management does not involve employees when taking decisions on change implementation and management. Such decisions on how their new job should be structured are coming from the management

#### **4.5.4 Objective number 4: To examine the effects of change on employees and organizational performance**

After looking at the responses on how employees are being involved in implementing and managing change in accounting firms, this section shall look at the responses from the respondents on the effects of change on employees and the organisation at large as illustrated in the table below.

Table 4. 19: Percentage responses on examining the effects of change on employees and organizational performance (employee questionnaire).

Key: SA = strongly agree, A = agree, U = unsure, D = disagree, SD = strongly disagree

<b>Effects of change on employees and organisational performance in accounting firms</b>					
<b>Item</b>	<b>SA (%)</b>	<b>A (%)</b>	<b>NS (%)</b>	<b>D (%)</b>	<b>SD (%)</b>
There are changes in my roles and responsibilities (N = 45)	35.6	60	0	4.4	0
My skills are still relevant after the change implementation. (N = 45)	0	4.4	15.6	73.3	6.7
I don't need any further training after the change process is completed. (N = 45)	0	0	11.1	82.2	6.7

Our products and services are still competitive on the market. (N = 45)	0	4.4	26.7	55.6	13.3
Our customers are still loyal to our products. (N = 45)	2.2	24.4	31.1	42.2	0
My services to the company are efficient. (N = 45)	2.2	20	46.7	31.1	0
We process customer needs in time as expected. (N = 45)	2.2	24.4	2.2	64.4	6.7
Our current technology is working efficiently in delivering customer needs. (N = 45)	0	4.4	2.2	33.3	60

With reference to the table above, 95.6% of the respondents know that when changes come, they bring adjustments to their roles and responsibilities. This is in agreement with literature from Floyd and Lane (2000:154) as they contend that change demands new roles and duties as managers and employees build new competencies. ....”

80% of the respondents agreeing that their skills are irrelevant after the implementation of change. 88.9% of the respondents mentioned that they need further training in preparation of the new roles that are initiated by the change process. 68.9 % of the respondents also mentioned that their products and services are no longer competitive on the market as supported by Johansson and Siverbo (2009:1661) when they highlighted that change makes organizations pursue knowledge and developing new products and services through innovation. With 31.1 % of the respondents not sure if their customers are still loyal to their products and services and 42.2% so sure that their clientele is no longer loyal, 71.1% disagree that they process their customers’ needs in time. 31.1 % and 46.7% of the respondents not sure and convinced respectively that their services to the company are efficient due to current technology inefficiently delivering customer needs and expectations (93.3 % of respondents).

Management respondents (100%) also highlighted that information systems are becoming obsolete and inefficient due to the changes that the working environment is pushing towards accounting firms. In addition to this, 88.9% of the management respondents confirmed that information technology changes make employees feel unsafe about their future in relation to their skills being relevant in the future as illustrated bellow.

Table 4. 20: Percentage responses on examining the effects of change on employees and organizational performance (management questionnaire).

**Key:** SA = strongly agree, A = agree, NS = not sure, D = disagree, SD = strongly disagree

	<b>ITEMS</b>	<b>SA (%)</b>	<b>A (%)</b>	<b>NS (%)</b>	<b>D (%)</b>	<b>SD (%)</b>
D2.2	Systems are becoming absolute and inefficient. (N = 9)	55.6	44.4	0	0	0
D2.5	Employees feel uncertain about the future brought about by the change. (N = 9)	77.8	11.1	0	11.1	0
D2.7	We need to buy new equipment to enhance efficiency. (N = 9)	88.9	11.1	0	0	0
	<b>AVERAGE RESPONSE (%)</b>	<b>74.1</b>	<b>22.2</b>	<b>0</b>	<b>3.7</b>	<b>0</b>

#### *Findings from interviews*

Looking at the qualitative responses on the effects of change on employees and organisational performance, respondents matched their views with quantitative data gathered. Respondents strongly feel that their current products are completely irrelevant because of the changes brought about by information technology. This implies that the product packages they usually have, needed to be changed in accordance to the new filing standards by ZIMRA. In addition to that, their clients' needs were also changing and as accounting firms, the product packages had to be changed to match the expectations of the clients. This is evidenced by respondents when they say

*“..... Physical financial documents are no longer valid; we are now required to submit online”.*

*“..... It's true, there is no way the old packages could still work, and we need new packages in order for us to survive”*

*“ ..... We need to file our returns as required by ZIMRA, so what we want is a standard that will be accepted by ZIMRA”*

In support of the effects on how the products are delivered, customers feel these accounting firms are not effective enough. This is evidence that the accounting firms are not delivering up to the expectations of their clients as evidenced by the statement bellow.

*“...these companies delay the processing of our financials every year and we don't know why. They used to submit well before the due date.”*

Management responses highlighted that change has brought a completely new structure regarding the processing of financial statements. This means that the previous filing structures in accounting firms could not adequately support the new e-filing system thus a completely new structure to support a system was needed. The following statement shows how the respondents felt.

*“..... E-service filing system which is being implemented by ZIMRA has changed our organizational structures completely”*

*“..... It's like a train, if you don't jump in, you will go know where, this is how change has affected us, and we have no option”*

Employees when asked how the change management has affected their skills, confirmed that their skills were no longer relevant to match the demands of the new information technology filing systems. They mentioned that for them to feel comfortable with their job, they do need training on computer skills for them to handle the new changes. This means that these accounting firms were not training their employees prior and during the change implementation. This is supported by the following statements

*“..... We now need to be taught computer skills to handle changes”*

*“... There is no way we can just work up and start doing new things, we need training now and again because technology is not slowing down at all”*

## **4.6 Descriptive statistics**

Positively skewed values confirm that respondents do agree with the variables listed in Table 4.20, whereas negative skewness suggests that respondents do disagree with the listed items. Values of the mean closer to 4 show that the respondents disagree and those closer to 2 tend to agree with the items listed in Table 4.20. Mean values that are closer to 3 indicate that the participants tend to be not sure about those items in Table 4.20. Low standard deviations indicate that the responses are clustered closer to their respective means (averages). The following tables show how the respondents responded to different

variables under investigation regarding the evaluation and analysis of change management.

**Objective 1: To appraise how change management process is being communicated and implemented within accounting firms.**

Table 4. 21: Descriptive statistics on appraisal of how change management process is being communicated and implemented within accounting firms (employee questionnaire)

Item	N	Mean	Standard Deviation	Skewness
I am aware of the changes taking place in my organisation.	45	1.71	0.46	-0.96
I understand the rationale behind bringing these changes in my organisation.	45	1.82	0.72	0.67
My organisation is undertaking enough change at the moment.	45	4.07	0.39	0.64
The culture of change in my organisation supports change.	45	4.02	1.01	-1.56
Proper planning is done before implementing changes in my organisation.	45	3.13	0.89	-0.07
Managers often communicate about change to employees.	43	2.86	1.01	0.15
The communication between managers and employees makes us feel comfortable about what the change will mean to us.	45	3.27	1.16	-0.18
Face to face communication is the best in change communication.	45	1.16	0.37	1.97
The leadership team is committed in implementing the change.	44	2.84	0.81	0.02

Table 4. 22: Descriptive statistics on appraisal of how change management process is being communicated and implemented within accounting firms (employee questionnaire)

**Scale:** 1 = strongly agree, 2 = agree, 3 = unsure, 4 = disagree, 5 = strongly disagree

ITEMS	N	Mean	Standard Deviation

Most change has resulted from changes in technology. (N = 9)	9	1.44	0.53
Changes in regulations can also bring changes to organisations. (N = 9)	9	1.44	0.53
We have a policy document on the implementation and management of change. (N = 9)	9	3.56	1.51
<b>OVERALL MEAN</b>		<b>2.15</b>	

**Objective 2: To identify available strategies for successful implementation and management of change**

Table 4. 23: Descriptive statistics on identifying available change strategies for successful implementation and management of change (employee questionnaire).

Scale: 1 = strongly agree, 2 = agree, 3 = unsure, 4 = disagree, 5 = strongly disagree

Item	N	Mean	Standard Deviation	Skewness
I know the mission and objectives of the change process.	45	2.00	0.90	1.16
Managers assess how the change management as it is implemented.	45	2.51	1.10	0.88
We do reviews with line managers discussing objectives.	45	3.69	0.92	-1.85
We have effective relationships with change leaders.	45	3.56	0.94	-1.36
Managers and supervisors are trained to implement change.	45	3.04	1.00	-0.09
My supervisor has a positive attitude when implementing change.	44	2.75	0.99	0.53
Managers are effective in addressing resistance to change.	45	3.29	1.06	-0.62
I feel motivated during the change management process.	45	3.60	1.01	-1.47

Table 4. 24: Descriptive statistics on identifying available change strategies for successful implementation and management of change (employee questionnaire).

Scale: 1 = strongly agree, 2 = agree, 3 = unsure, 4 = disagree, 5 = strongly disagree

ITEMS	N	Mean	Standard Deviation
Change planning is done well before the change process is initiated. (N = 9)	9	3.56	0.88
Goals are reoriented as the change process progresses. (N = 9)	9	3.78	0.67
Change management planning is done according to the budget. (N = 9)	9	3.56	1.24
Environmental scanning is done to open opportunities. (N = 9)	9	2.33	1.12
Employees are motivated to achieve maximum change management. (N = 9)	9	4.00	0.87
The current changes suits well in the current organisational culture. (N = 9)	9	4.56	0.53

**Objective 3: To ascertain if employees are being involved in the change processes as a way of enhancing the successful implementation and management of change**

Table 4. 25: Descriptive statistics on ascertaining employee engagement (employee questionnaire)

ITEMS	N	Mean	Standard deviation	Skewness
I receive training and support during the change process.	45	3.31	1.18	-0.73
My new job role is clearly defined.	45	3.62	0.98	-1.26
As an organisation we quickly adapt to change.	45	4.13	0.87	-1.57
I have contributed to decisions regarding change.	45	3.82	1.23	-0.72
Management often consult with us during the change process.	45	3.76	1.15	-0.80
I have contributed on how my new role should be structured.	45	3.78	1.04	-1.55
I understand my current job is safe after the change process.	45	3.84	1.02	-1.55
As a team we have the right to share information about change.	45	2.38	0.98	0.96
There are changes to my roles and responsibilities because of change.	45	1.44	0.87	2.47

Table 4. 26: Descriptive statistics on ascertaining employee engagement

**Scale:** 1 = strongly agree, 2 = agree, 3 = unsure, 4 = disagree, 5 = strongly disagree

ITEMS	N	Mean	Standard Deviation
Employees are involved in the decision making (N = 9)	9	4.33	0.50
Training and development is part of the change management support given to employees. (N = 9)	9	3.33	1.00
Management makes sure that employees feel they are part of the organisation. (N = 9)	9	2.78	0.67
Employees are involved in the review of goals and aims during change management. (N = 9)	9	3.78	1.09
Organisational culture allows employees to be innovative. (N = 9)	9	4.00	0.87
We have structures to maintain employee emotions during the change process. (N = 9)	9	4.22	0.44
<b>AVERAGE RESPONSE (%)</b>		<b>3.74</b>	

**Objective 4: To examine the effects of change on employees and accounting firm's performance**

Table 4. 27: Descriptive statistics on examining the effects of change on employee and organisational performance (employee questionnaire)

ITEMS	N	Mean	Standard deviation	Skewness
There are changes in my roles and responsibilities	45	1.73	0.69	1.28
My skills are still relevant after the change implementation.	45	3.82	0.61	-1.12
I don't need any further training after the change process is completed.	45	3.96	0.42	-0.29
Our products and services are still competitive on the market.	45	3.78	0.74	-0.34
Our customers are still loyal to our products.	45	3.13	0.87	-0.49

My services to the company are efficient.	45	3.07	0.78	-0.42
We process customer needs in time as expected.	45	3.49	1.01	-0.86
Our current technology is working efficiently in delivering customer needs. (N = 45)	45	4.49	0.76	-1.77

Table 4. 28: Descriptive statistics on examining the effects of change on employee and organisational performance (management questionnaire)

**Scale:** 1 = strongly agree, 2 = agree, 3 = unsure, 4 = disagree, 5 = strongly disagree

	ITEMS	N	Mean	Standard Deviation
D2.2	Systems are becoming absolute and inefficient. (N = 9)	9	1.44	0.53
D2.5	Employees feel uncertain about the future brought about by the change. (N = 9)	9	1.44	1.01
D2.7	We need to buy new equipment to enhance efficiency. (N = 9)	9	1.11	0.33
	<b>OVERALL MEAN</b>		<b>1.33</b>	

## 4.7 Correlation analysis

Spearman's rank rho test

The Spearman's test of significance is concerned with the correlation between two ranked variables (X and Y). The correlation is statistically significant if the p-value is less than .05 level of significance.

The coefficient of Spearman's rank correlation is given by

$$r = 1 - \frac{6 \sum D^2}{N(N^2 - 1)}$$

where

D = differences of ranks of corresponding values of X and Y

N = number of paired values in the data

$$-1 \leq r \leq 1$$

Table 4. 29: Spearman’s rank correlation between age group and views (perceptions) of employees about the evaluation of change management

Item		
Communication and implementation of change management process (N = 40)	Correlation coefficient(r )	0.012
	p – value	0.942
Change management strategies (N = 40)	Correlation coefficient(r )	-0.023
	p – value	0.89
Effects of change on employees and organisational performance in accounting firms (N = 40)	Correlation coefficient(r )	-0.106
	p – value	0.517
Engagement of employees in the change management process (N = 40)	Correlation coefficient(r )	-0.119
	p – value	0.464

Having used SPSS version 25 to do the correlation analysis, table 4.8 shows the results of the correlation between age groups and their views on different change management variables in question. The results show that the correlation is statistically insignificant as the p-value is less than 0.05 level of significance.

Table 4. 30: Spearman’s rank correlation between work experience and views (perceptions) of employees about the evaluation of change management

Items		
Communication and implementation of change management process (N = 41)	Correlation coefficient (r)	0.072

	p - value	0.654
Change management strategies (N = 41)	Correlation coefficient (r)	-0.105
	p - value	0.515
Effects of change on employees and organisational performance in accounting firms (N = 41)	Correlation coefficient (r)	-0.202
	p - value	0.205
Engagement of employees in the change management process (N = 41)	Correlation coefficient (r)	-0.203
	p - value	0.202

With reference to the above tables, the p-values in relation to the correlation between views of change and age groups are above .05 level of significance. This implies that the correlation between respondents' experience (work) and the views about the variables listed above in table 4.29 are statistically insignificant.

#### 4.8 Variance Analysis test (ANOVA) test

The ANOVA test is used to do a comparison between average responses of different populations. Samples are chosen haphazardly from the respective populations and the variances of responses from the population are assumed to be the same and distributed normally. The variance of opinions (views) between the selected populations is statistically noteworthy if the level of significance of the p-value is less than 0.05.

Table 4. 31: ANOVA test comparing the perceptions of employees from different departments on change management

Factor: Department

Dependent variables: Change management perceptions

**Scale:** 1 = strongly agree, 2 = agree, 3 = not sure, 4 = disagree, 5 = strongly disagree

Item		Department		
		Accounts	Administration	IT
Communication and implementation of change	Sample (N)	16	13	12

management process	Mean	2.70	2.75	2.92
	Standard Deviation	0.32	0.33	0.30
		p-value = 0.208		
Change management strategies	Sample (N)	16	13	12
	Mean	3	3.14	2.98
	Standard Deviation	0.76	0.62	0.72
		p-value = 0.816		
Effects of change on employees and organisational performance in accounting firms	Sample (N)	16	13	12
	Mean	3.44	3.52	3.33
	Standard Deviation	0.45	0.50	0.41
		p-value = 0.588		
Engagement of employees in the change management process	Sample (N)	16	13	12
	Mean	3.21	3.46	3.39
	Standard Deviation	0.81	0.70	0.62
		p-value = 0.621		

To perform an ANOVA test, version 25 of the SPSS software was employed and the results (extracted from the SPSS output) are displayed in Table 4.10. Having all the p-values above the level of significance of 0.05, there is no significance in the difference between the population means of responses among the employees in the three departments (accounts, administration and IT). This can be made to mean that the employees in these three departments do correspondingly agree or disagree on the variables in question shown in Tables 4.30.

## 4.9 Conclusion

This chapter presented the results that was collected. The presentation started with demographics to see how the demographic factors were distributed in this research study. Following the demographics, reliability analysis was done to validate the reliability of the research study instruments. More to that percentages, descriptive analysis, correlation analysis and variance analysis were carried out to analyse and present the results statistically. The following chapter summarises the findings and proffers recommendations to accounting firms in Chiredzi Zimbabwe based on the findings.

## CHAPTER 5 – CONCLUSIONS AND RECOMMENDATIONS

### 5.1 Introduction

Having presented the research findings in chapter 4, this chapter focuses on the discussion and makes connections to the literature review and the results from the previous chapter in a bid to deduce final conclusions and endorse recommendations where applicable.

The main purpose of the research was to determine how change management is being implemented, managed and communicated within accounting firms in Chiredzi, Zimbabwe and its impact on employees and the performance of accounting firms. This chapter discusses the research findings as related to the literature on how change management could be implemented, managed and communicated to enhance effective delivery of products and services in organisations. This chapter winds up with a discussion of the limitations of the study, and the possible areas for future study and terminates in a brief summary.

The discussions in this chapter are guided by research objectives designed to answer the research questions listed below

- How is change management being implemented, managed and communicated by accounting firms in Chiredzi, Zimbabwe?
- What are the available strategies in place to aid in successfully implementing and managing of change?
- How are the employees engaged in the change management process?
- What are the effects of change on employees and performance of accounting firms?

Having the theories of change management in accounting diverting from the traditional view of having the relevant change processes, Pryor *et al.* (2008:1) suggest that in the times we are living now, the speed and complexity of change demanded today is much more important for achieving best results out of the anticipated change. New technologies have superseded the old ways of practising accounting, thus the need to search for technologies that are well-suited with the times we live (Hopwood, 1990:13).

The objectives of this study were to evaluate the change variables that facilitate the effective and swift adoption by accounting firms to new business systems and proposals.

The objectives were set to:

- Appraise how change management process is being communicated and implemented within organisations.
- Identify available strategies for successful management of change.
- Ascertain if employees are being involved in the change processes as a way of enhancing change management processes.
- Examine the effects of change on employees and accounting firms' performance.

## 5.2 Summary of findings

The following section summarises the findings according to each objective as presented above.

### **Objective 1: To appraise change management process is being communicated and implemented in organisations.**

Results from the study indicate that most of the organisations do communicate about the change with everyone in the organisation through memoranda and meetings. This means that the management is making significant efforts to inform their organisations about change initiatives being carried out in their respective organisations. This has also resulted in employees knowing the reasons behind the proposed changes. However, it was ascertained in this study that despite the efforts in communication by the management, employees deemed the communication efforts poor as they highlighted that they do not feel comfortable about the unknown horizons these changes are taking them in. This was evidenced by employees advocating for face to face communication as a better option than memoranda. On the other hand, respondents highlighted that these change efforts are also undermined by the lack of a culture of change in organisations that supports change and poor planning initiatives before the change process starts.

The emphasis in communication, change culture and the commitment of leaders is consistent with literature regarding effective change implementation and management. Pryor *et al.* (2008:6) suggests that managers should be role models to all staff and show behaviour that demonstrates the expectations in relation to change. Bradford (2007) supports that organisations should do planning that clearly outlines the aims and they should assess internal and external circumstances to formulate, implement and evaluate

progress and make necessary adjustments along the way. In support of the effective communication, change messages must be frequently communicated through the line hierarchy from the management to the supervisor and to the employees (Melanie & Tim, 2012:12) and should support dialogue to encourage feedback on progress and challenges (Quirke, 2012:19).

## **Objective 2: To identify available strategies for successful implementation and management of change**

The results on this objective highlighted that there are no formal strategies in place to facilitate the effective implementation and management of change. The aims and objectives are known and routine assessments by managers are being carried out as a result of other initiatives that complement routine activities.

However employees believe that the main reason why change initiatives fail in their respective organisations is that there are no documented strategies which they believe they can give a positive difference in facilitating successful change initiatives in the future. In support of the need for change strategies, Alexander (1989:388) has the same view that strategies are crucial because they addresses who, how, when and where in reaching desired goals, thereby giving an opportunity for proper scanning and planning of the crucial resources that might be needed. Other studies also pointed out that strategies in change management provide direction and purpose for all change activities (Miller & Friesen, 1978).

The results also exhibited that the affiliation between change leaders (managers) and change recipients (employees) was largely non-existent. Employees highlighted the need for concrete relationships with their leaders as a way of improving communication. In line with this cause, Hassan and Ahmed (2011:168) suggest that authentic leaders should create relationships with their employees as this makes employees loyal and committed to their work. Hassan and Ahmed (2011) add that openness turns employee behaviour into positive work outcomes for example work engagement. Additionally, the findings also confirm research work done by Kitchen and Daly (2002) who illustrates that effective communication is important during change because such communication works to announce, prepare and explain change to the recipients of such transitions.

**Objective 3: To ascertain if employees are being involved in the change processes as a way of enhancing change management processes.**

With reference to objective number three, respondents highlighted that employee engagement was not in any way being instituted in these change initiatives. For example, 66.7% of the respondents highlighted that they never received training and support during the change processes to help them initialise and settle down with the new job requirements. In addition to that, 71% of the respondents also highlighted that they never contributed to any decisions regarding the initiation of change and factors affecting their jobs. This shows that employees are not part of the change management implementation which ultimately affects their performance since they are not involved in issues regarding their jobs. Further analysis of the results also showed that management does not consult with employees on issues regarding their work or anything to do with their responsibilities. The study established that employee engagement affected employees on embracing change because it did not clarify what was expected of them regarding their work.

The findings illustrate that employee participation affects the level of engagement in the organisation and employees' contribution to the full comprehension of all change programmes. The general perception was that management was not interested in employee respondents' ideas and as such they were unaware of the change proceedings which ultimately affected the engagement of employees. Respondents were forced to believe that their input was not important to the success of change. The above notions are in line with the literature in McClellan (2011:472) who advocates that success of organisational change depends on the encouragement of employee participation rather than how successfully managers communicate. In support of that, Burnes, (2008); Johanson, & Heide, (2008); Russ, (2007) confirm that employee participation promotes the implementation of sustainable organisational change.

**Objective number 4: To examine the effects of change on employees and accounting firms' performance**

From the responses on this objective, change initiatives which were carried out affected respondents' roles and responsibilities with 95.6 % of the respondents confirming that their roles and responsibilities at work were affected. This implies that the way they used to

execute their jobs had changed and these employees expected to be trained and receive some coaching from the management to enhance their capabilities. This lack of training and induction meant that the roles were not clearly defined and employees were left on their own to figure out how best they could execute their roles and responsibilities which was not in line with the aim and objectives of the company. This connects with literature from Floyd and Lane (2000:154) that says as organisations implement change, change often demands that duties and responsibilities mutate as they develop the new product or service.

Further to the effects on skills and responsibilities, employees confirmed that these changes also affected the relevance of their skills because of the introduction of new financial filing and processing technology. Considering the previous use of manual Excel spread sheets, the new technology required them now to use information technology which redefined completely the competencies that were required to successfully execute their jobs. This affected the speed and quality of work these employees were expected to deliver compared to what they have been doing before the introduction of the e-tax administration filing system.

The results also pointed out that change affected the quality of their products and services as they became obsolete. The change brought forward new ways in presenting and filing of financial returns, so from the previous processes they had, respondents highlighted that their services no longer met deadlines which is evident in the delays in service delivery. This is in line with literature from Jansen *et al.* (2005:1664) when he indicates that change makes existing products and services obsolete and there is need for the organisations to develop new products for them to remain competitive (Sørensen & Stuart, 2000:82). Wallman (1995:83 ) concludes that the changes imposed by the ever changing environment, if not properly managed, leads to firms failing to deliver their promise of quality to their clients.

In conclusion, having utilised both quantitative and qualitative research methods to evaluate change management in accounting firms in Chiredzi, Zimbabwe, outcomes revealed that change management is not fully embraced by accounting firms. An analysis in Chapter 4 suggests that the new e-tax administration filing system which is meant to facilitate effective processing and filing of financial returns was not embraced as a result of shortcomings in the change implementation process, ineffective communication and nonexistence of employee engagement within the change process. Conclusively,

accounting firms in Chiredzi should take advantage of the information technology and use it to their advantage to produce quality products and services.

## 5.4 Recommendations

After linking the research findings to the existing literature in chapter 4, this section proffers recommendations to organisations on how best they can manage and fully embrace change.

Analysis of objective one highlighted that there are problems in communicating and implementing organisational change amongst accounting firms in Chiredzi, Zimbabwe. On this note, it is important for the accounting firms in question to implement and support effective communication through fostering and supporting two-way communication structures. The implementation of an effective communication system could help bring together different views of the stakeholders concerned and craft the best way forward through dialogue and feedback.

To achieve this effective and oriented communication system, accounting firms should focus on moving away from the traditional organisational communication that focused on sending emails, meetings, video conferencing and memoranda, but adopt newer dimensions of communication that sees an “*organisation as communication.*” Through this new approach, the focus is on organisations as disseminators of the required information, to the proper recipients for the intended purposes. This could result in change processes being managed well because all the concerned stakeholders would then know what the management expects from them and preparations made to ensure successful delivery.

In addition to effective communication, accounting firms in Chiredzi should also work on having a policy document that defines the structures and responsibilities of handling organisational change. Once roles and responsibilities are formally defined, individuals tend to give their best so as to protect their names. This nurtures a feeling of responsibility and cautious undertaking of the expected duties. The existence of a change management policy document is important to these organisations as it prevents disruptions and instability to the operations of the accounting firms.

As evidenced by the analysis of research objective number two, having the communication of change objectives and aims to the change recipients successful (as highlighted by 86.7% of the employees), the available strategies in the organisations were not adequate in making sure that change management was a success. Witnessed by high levels of resistance to change, there is need by organisations to employ emotional intelligence as a strategy to reducing resistance to change. Change is characterised by emotions due to various threats that it poses to the entire change and therefore stakeholders and every decision made is influenced by emotions, necessitating an understanding of emotions and using them intelligently towards the success of change initiatives is crucial. The interaction with the emotions on change is important because it helps in tuning in the mind to focus more on the positive more than the negative thereby generating positive attitudes and energy towards change. Emotional intelligence could also help change recipients in assisting each other understand and make peace with whatever comes from the change process because being emotionally intelligent makes people stand in others' shoes and understand issues from the other person's perspective. So in a nutshell, emotional intelligence makes individuals understand, express and manage their emotions to develop and maintain effective relationships and think clearly. Emotional intelligence also helps people think strategically and solve problems under pressure. With reference to managers and employees, an environment that is managed through emotional intelligence also helps participants realise their full value in organisations.

Regarding research objective number three, it was ascertained that employee engagement is underutilised as a tool to enhance successful implementation of change through reducing resistance to change. This means that employees are disengaged and such behaviour can cost accounting firms since the detachment could culminate in sabotage from employees. Employee engagement, if initiated, results in serious dedication, motivated and self-believing amongst the employees and participants at large. On this note, it is important that these accounting firms consider involving all participants from the decision-making process and continuous review of the change management process. This eventually makes employees self-propelled as they deliver their duties from the vantage feeling of confidence and that they are now part of the organisation. It is further recommended that these accounting firms institute the following measures to enhance employee engagement:

- Establishing emotional ties with managers: Employees will have a strong feeling that the management is interested in their development. Having the belief that the management is interested; employees will engage well knowing that their opinions count regarding any developing issues in the organisation (Luthans, 2001:385).
- Establishing a high employee involvement climate: A climate with high employee involvement paves way for behaviour and activities that offer emotional autonomy to fulfil important human desires (Wallace *et al.*, 2016). This can be achieved through encouraging and supporting effective two way communications lines between the change agents. In addition to that, an employee involvement climate can also be fostered through giving change recipients a chance to participate in the decision making processes, providing training and development, and allowing employees' freedom to work individually through encouraged self-initiation.

### **5.3 Conclusion**

In a nutshell, the evaluation of change management in accounting firms located in Chiredzi proffered recommendations that were derived from the results presented in Chapter 4. To this end, it is important for the accounting firms to implement these recommendations as they forecast to culminate in reduced resistance to change and a highly motivated and dedicated workforce. The success of the change management could reap financial benefits as well as blooming business because of the enhanced processes that change would have brought, resulting in quality delivery of products and services.

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# APPENDIX A: ETHICS CLEARANCE CERTIFICATE



Private Bag X6001, Potchefstroom,  
South Africa, 2520

Tel: (018) 299-4900  
Faks: (018) 299-4910  
Web: <http://www.nwu.ac.za>

**Research Ethics Regulatory Committee**

Tel: +27 18 299 4849  
Email: [Ethics@nwu.ac.za](mailto:Ethics@nwu.ac.za)

## ETHICS APPROVAL LETTER OF PROJECT

Based on approval by the Human Resource Research Ethics Committee (HRREC) on 26/03/18 after being reviewed at the meeting held on 07/03/18, the North-West University Research Ethics Regulatory Committee (NWU-RERC) hereby **approves** your project as indicated below. This implies that the NWU-RERC grants its permission that, provided the special conditions specified below are met and pending any other authorisation that may be necessary, the project may be initiated, using the ethics number below.

<b>Project title:</b> Evaluation of change management: A survey on accounting firms in Chiredzi, Zimbabwe.																														
<b>Project Leader/Supervisor:</b>	Prof Saratiel Wedzerai Musvoto																													
<b>Student:</b>	E C Mupinga																													
<b>Ethics number:</b>	<table border="1"> <tr> <td>N</td><td>W</td><td>U</td><td>-</td><td>H</td><td>S</td><td>-</td><td>2</td><td>0</td><td>1</td><td>8</td><td>-</td><td>0</td><td>0</td><td>1</td><td>9</td> </tr> <tr> <td colspan="3">Institution</td> <td colspan="4">Project Number</td> <td colspan="2">Year</td> <td colspan="4">Status</td> </tr> </table> <small>Status: S = Submission; R = Re-Submission; P = Provisional Authorisation; A = Authorisation</small>	N	W	U	-	H	S	-	2	0	1	8	-	0	0	1	9	Institution			Project Number				Year		Status			
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Institution			Project Number				Year		Status																					
<b>Application Type:</b>																														
<b>Commencement date:</b> 2018-03-07	<b>Expiry date:</b> 2021-03-06																													
<b>Risk:</b>	<b>No Risk</b>																													

### Special conditions of the approval (if applicable):

- Translation of the informed consent document to the languages applicable to the study participants should be submitted to the HRREC (if applicable).
- Any research at governmental or private institutions, permission must still be obtained from relevant authorities and provided to the HRREC. Ethics approval is required BEFORE approval can be obtained from these authorities.

### General conditions:

While this ethics approval is subject to all declarations, undertakings and agreements incorporated and signed in the application form, please note the following:

- The project leader (principle investigator) must report in the prescribed format to the NWU-RERC via HRREC:
  - annually (or as otherwise requested) on the progress of the project, and upon completion of the project
  - without any delay in case of any adverse event (or any matter that interrupts sound ethical principles) during the course of the project.
  - Annually a number of projects may be randomly selected for an external audit.
- The approval applies strictly to the protocol as stipulated in the application form. Would any changes to the protocol be deemed necessary during the course of the project, the project leader must apply for approval of these changes at the HRREC. Would there be deviation from the project protocol without the necessary approval of such changes, the ethics approval is immediately and automatically forfeited.
- The date of approval indicates the first date that the project may be started. Would the project have to continue after the expiry date, a new application must be made to the NWU-RERC via HRREC and new approval received before or on the expiry date.
- In the interest of ethical responsibility the NWU-RERC and HRREC retains the right to:
  - request access to any information or data at any time during the course or after completion of the project;
  - to ask further questions, seek additional information, require further modification or monitor the conduct of your research or the informed consent process.
  - withdraw or postpone approval if:
    - any unethical principles or practices of the project are revealed or suspected,
    - it becomes apparent that any relevant information was withheld from the HRREC or that information has been false or misrepresented,
    - the required annual report and reporting of adverse events was not done timely and accurately,
    - new institutional rules, national legislation or international conventions deem it necessary.
- HRREC can be contacted for further information via Mr Stephan van Zyl at [10933468@nwu.ac.za](mailto:10933468@nwu.ac.za) or 018 289 2486.

The RERC would like to remain at your service as scientist and researcher, and wishes you well with your project. Please do not hesitate to contact the RERC or HRREC for any further enquiries or requests for assistance.

Yours sincerely

**Prof Betchani Tchereni**  
Chair NWU Human Resource Research Ethics Committee

## APPENDIX B: INFORMED CONSENT

Dear participant

I would like to invite you to participate in this research titled: Evaluation of change management: A survey on accounting firms in Chiredzi, Zimbabwe.

Accompanying this letter is a questionnaire with questions that will guide you in providing the required information. This questionnaire is going to ask about how you feel and how you are participating in the current changes being experienced across the accounting industry in Zimbabwe.

Please take your time and fill in the required information. Information collected in this research shall be used only for academic purposes and the researcher shall take full responsibility to make sure that the information is kept confidentially.

If you are not willing to participate, please feel free to take your decision,

If you decide to participate, please take your time and sign on the space provided bellow.

For any questions regarding this letter or the attached questionnaire, please feel free to call me on +263 735 822 or +263 775 137 952 or through email ([ecmupinga@gmail.com](mailto:ecmupinga@gmail.com)).

Your cooperation will be greatly appreciated.

Sincerely                      Participants signature: .....

Emmanuel C. Mupinga

Researcher

## APPENDIX C: LETTER OF LANGUAGE EDITTING



Office: 0183892451

FACULTY OF EDUCATION

Cell: 0729116600

Date: 3<sup>rd</sup> December, 2018

TO WHOM IT MAY CONCERN

CERTIFICATE OF EDITING

I, **Muchativugwa Liberty Hove**, confirm and certify that I have read and edited the entire mini-dissertation **Evaluation of change management: A survey on accounting firms in Chiredzi, Zimbabwe by Emmanuel Charivanda Mupinga, orcid.org 0000-0001-7003-0238**, submitted in fulfilment of the requirements for the degree Master in Business Administration (MBA) at the North-West University.

**Emmanuel Charivanda** was supervised by **Professor Wedzerai Musvoto** of the North-West University.

I hold a PhD in English Language and Literature in English and am qualified to edit such a thesis for cohesion and coherence. The views expressed herein, however, remain those of the researcher/s.

Yours sincerely

Dr M.L.Hove (PhD, MA, PGDE, PGCE, BA Honours – English)

## **APPENDIX D: DATA COLLECTION TOOL**

### **INTERVIEW GUIDE:**

#### *Introductions and the purpose of the study, confidentiality and informed consent*

1. How is the change management process communicated and implemented in accounting firms in Chiredzi?
  - a) What do you understand about the term change in relation to your organisation?
  - b) What changes did you go as an organisation for the past five years?
  - c) Who distributes the information about change in your organisation?
  - d) To whom and how does the information about change go in your organisation?
  - e) What kind of information was distributed in your organisation about change?
  - f) Do you have a way of giving management feedback about the change processes?
  - g) What role did you play as an individual on the above said changes?
  - h) Do you have any policies regarding how change must be done?
  - i) Who else besides the employees got the communication about change?
  
2. What are the available strategies in place to aid successful implementation of change in organisations?
  - a) Do you have a policy document on change management?
  - b) Do you have a change leader in your organisation?
  - c) How is the communication about change disseminated from the management to the employees and to the stakeholders?
  - d) What is it that you did that facilitated the successful implementation of change you highlighted above?
  - e) Do you contribute in any way as an employee/ manager in the implementation of change in your organisation?
  - f) Were the goals and objectives of the change communicated well to you? If so, at what stage?
  - g) What do you think must be done to make the management of change better in your organisation?

3. Are the employees currently engaged as a way of enhancing effective implementation of change in accounting firms in Chiredzi, Zimbabwe?
  - a) Are your employees taking part in making any decisions about change?
  - b) Are there any training and development initiatives in place to help employees embrace change?
  - c) Are your employees aware of the possible changes in their skills requirements?
  - d) Are your employee's skills still relevant in the provision of service efficiently?
  - e) Is there effective feedback of the information disseminated to the lower levels of the organisation?
  
4. What are the effects of change on employees and organisational performance in accounting firms in Chiredzi, Zimbabwe?
  - a) Personally, how did the change affected your career?
  - b) Did the changes affect your roles and the relationship between them?
  - c) Are your skills still relevant after the changes which were brought about?
  - d) How the changes you highlighted above affected your organisation?
  - e) To what extent did the change processes affected the distribution of resources?
  - f) To what extent did the change processes affected the performance of your organisation?
  - g) Do you still have the same products and services you had five years ago?
  - h) How the change did affected your clients on service delivery?

## QUESTIONNAIRE FOR THE EMPLOYEES

This questionnaire was prepared by Emmanuel C. Mupinga, an MBA student at the North West University, South Africa in partial fulfilment of the Master in Business Administration (MBA) requirements. This questionnaire was prepared to evaluate change management: A survey on accounting firms in Chiredzi, Zimbabwe.

You are kindly requested to complete this questionnaire honestly. Your cooperation will be greatly appreciated, valued and treated confidentially and only for the purpose of this study.

### General instructions

- Please do not include your name, phone number, address or any of your identity particulars.
- Fill in the spaces provided bellow.
- Where the questions bellow requires your open response, please give short answers in the provided space.

Please tick the relevant box to the best of your knowledge.

### SECTION A:

Gender:

**Male:**

**Female:**

**Age:**

20 – 30

30 – 40

40 – 50

50+

For how long have you been working for your organisation?

Less than 1 year:       1 – 5:       5+:

Which department do you work in?

Accounts       Administration       IT

**SECTION B:**

**Question 1**

How is the change management process communicated and implemented in accounting firms in Chiredzi?

		Strongly agree	Agree	Not Sure	Disagree	Strongly disagree
B1	I am aware of the changes taking place in my organisation.					
B2	I understand the rationale behind bringing these changes in my organisation.					
B3	Previous change initiatives achieved their objectives.					
B4	My organisation is undertaking enough change at the moment.					
B5	The culture of change in my organisation supports change.					
B6	Proper planning is done before implementing changes in my organisation.					
B7	Managers often communicate about change to employees.					
B8	The communication between managers and employees makes us feel comfortable about what the change will mean to us.					
B9	Face to face communication is the best in change communication.					
D10	The leadership team is committed in implementing the change.					

Is the change management process being communicated and implemented to your expectations? Give reasons.

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**Question 2**

What strategies are currently used to enhance efficient change management communication and implementation in accounting firms in Chiredzi, Zimbabwe?

		Strongly Agree	Agree	Not Sure	Disagree	Strongly disagree
C1	I know the mission and objectives of the change process.					
C2	Managers assess how the change management as it is implemented.					
C3	We do reviews with line managers discussing objectives.					
C4	We have effective relationships with change leaders.					
C5	Managers and supervisors are trained to implement change.					
C6	My supervisor has a positive attitude when implementing change.					
C7	Managers are effective in addressing resistance to change.					
C8	I feel motivated during the change management process.					

What are the strategies in place that are used to ensure the change is a success in your organisation?

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**Question 3**

Are the employees currently engaged as a way of enhancing effective implementation of change in accounting firms in Chiredzi, Zimbabwe?

		Strongly agree	Agree	Not sure	Disagree	Strongly disagree

D.1	I receive training and support during the change process.					
D.2	My new job role is clearly defined.					
D.3	As an organisation we quickly adapt to change.					
D.4	I have contributed to decisions regarding change.					
D.5	Management often consult with us during the change process.					
D.6	I have contributed on how my new role should be structured.					
D.7	I understand my current job is safe after the change process.					
D.8	As a team we have the right to share information about change.					
D.9	There are changes to my roles and responsibilities because of change.					

In what ways does your organisation engage you as an employees? Give specific examples.

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**Question 4**

What are the effects of change on employees and organisational performance in accounting firms in Chiredzi, Zimbabwe?

		Strongly agree	Agree	Not sure	Disagree	Strongly disagree
E.1	There are changes in my roles and responsibilities					
E.2	My skills are still relevant after the change implementation.					
E.3	I don't need any further training					

	after the change process is completed.					
E.4	Our products and services are still competitive on the market.					
E.5	Our customers are still loyal to our products.					
E.6	My services to the company are efficient.					
E.7	We process customer needs in time as expected.					
E.8	Our current technology is working efficiently in delivering customer needs.					

Are you and your organisation affected in any way by change?

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MANAGEMENT QUESTIONNAIRE

This questionnaire was prepared by Emmanuel C. Mupinga, a student at the North West University, South Africa in partial fulfilment of the requirements of the Master of Business Administration (MBA). This questionnaire was prepared to gather information for the following topic.

**Evaluation of change management. A survey on accounting firms in Chiredzi, Zimbabwe.**

You are kindly requested to complete this questionnaire. Your cooperation will be greatly appreciated and treated with confidentiality and will be used by the researcher only for academic purposes.

General instructions

- Please do not indicate your name or any identity particulars.
- Where the questions bellow require your open response, please give short answers in the spaces provided.

Please tick where applicable to the best of your knowledge and understanding.

**Gender:**

Male:

Female:

**Age:**

20 – 30

30 – 40

40 – 50

50 +

For how long have you been working in your organisation?

Less than 1 year

1 – 5 years

5+

Designation: .....

**Question 1**

How is the change management process communicated and implemented in accounting firms in Chiredzi?

		Strongly agree	Agree	Not sure	Disagree	Strongly disagree
B2.1	Most change has resulted from changes in technology.					
B2.2	Changes in regulations can also bring changes to organisations.					
B2.3	We have a policy document on the implementation and management of change.					

Given the various forms of change, how is change management being communicated and implemented in your organisation?

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**Question 2**

What strategies are currently used to enhance efficient change management communication and implementation in accounting firms in Chiredzi, Zimbabwe?

		Strongly agree	Agree	Not sure	Disagree	Strongly disagree
C.2.1	Change planning is done well before the change process is initiated.					
C2.2	Goals are reoriented as the change process progresses.					
C2.3	Change management planning is done according to the budget.					
C2.4	Environmental scanning is done to open opportunities.					
C2.5	Employees are motivated to achieve maximum change					

	management.					
C2.6	The current changes suits well in the current organisational culture.					

Given the challenges of change management, what do you do differently that gives you a competitive edge?

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**Question 3**

Are the employees currently engaged as a way of enhancing effective implementation of change in accounting firms in Chiredzi, Zimbabwe?

		Strongly disagree	Agree	Not sure	Disagree	Strongly disagree
D2.1	Employees are involved in the decision making					

		Strongly agree	Agree	Not sure	Disagree	Strongly disagree
D2.2	Training and development is part of the change management support given to employees.					
D2.3	Management makes sure that employees feel they are part of the organisation.					
D5.4	Employees are involved in the review of goals and aims during change management.					
D5.5	Organisational culture allows employees to be innovative.					
D5.6	We have structures to maintain employee emotions during the change process.					

With the need for employee involvement for organisations to be successful, what are you doing as management in engaging employees?

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**Question 4**

What are the effects of change on employees and organisational performance in accounting firms in Chiredzi, Zimbabwe?

		Strongly agree	Agree	Not sure	Disagree	Strongly disagree
E2.1	Systems are becoming absolute and inefficient.					
E2.2	Employees feel uncertain about the future brought about by the change.					
E2.3	We need to buy new equipment to enhance efficiency.					

Regarding employees and performance of organisations, what are the implications of change?

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## APPENDIX E: SIMILARITY REPORT

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### ORIGINALITY REPORT

**8%**

SIMILARITY INDEX

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**2%**

PUBLICATIONS

**6%**

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**2**

**Journal of Organizational Change  
Management, Volume 9, Issue 2 (2006-09-19)**

Publication

**1%**

**3**

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