Adapting to new qualitative work tasks

A case study on Volvo Group on finding adaptation barriers and how the finance professionals comprehensively adapt to more qualitative work tasks.

BACHELOR THESIS WITHIN: Business Administration
NUMBER OF CREDITS: 15 ECTS
PROGRAMME OF STUDY: International Management
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JÖNKÖPING May 2018
Acknowledgements

We would like to express our appreciation to all the people who supported us with relevant insightful feedback and participation in the development of this thesis. Firstly, we would like to give a special thanks to Anders Forsberg, our contact person at Volvo Group, who made it possible to perform the case study on the organisation. Secondly, a deep gratitude is towards our tutor, Imran Nazir, for guiding us with great insights and feedback throughout the entire process. Thirdly, to all the participants in our interviews, we are most grateful for your contributions.

Thank you!

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Abstract

**Background:** Businesses today are transforming its financial and operative processes in order to survive on the market. The human interaction of the standardised work tasks is being replaced by Robotics Process Automation (RPA) in order to make the finance processes less costly and more time efficient. Thus, human employees are delegated more qualitative work tasks and their behaviour as well as knowledge are in need to be changed. In this process, barriers may occur, and managers need to make their employees adapt in a comprehensive way to overcome these.

**Purpose:** The purpose of this thesis is to find adaptation barriers that occur when the finance professionals are adapting to more qualitative work tasks, and how the managers will make their employees do so in a comprehensive way.

**Method:** In order to carry out relevant information for this thesis, an abductive single case study was used. The qualitative data was conducted through semi-structured interviews with finance professionals at Volvo Group to retrieve appropriate data and valid information.

**Findings:** What was found from this research is a lack of the helicopter view among finance professionals today, which becomes the main barrier when they adapt to more qualitative work tasks. There are several steps which can be acknowledged from the two models McKinsey 7S and ADKAR in order to make the employees attain the helicopter view. Summarising these steps, it is clear that the main purpose for a successful adaptation process is to keep the employees involved and updated.
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1. Introduction

The purpose of this chapter is to introduce the chosen subject for this paper, as well as to give a background of the subject for a contextual picture. In addition to this, problem formulation, purpose, and delimitations are also discussed in order to get a comprehensive understanding of the chosen topic. Since several expressions and general shortenings will be used in the thesis, this chapter will round off with a section of definitions.

1.1 Background

1.1.1 Digitalisation

Businesses today are transforming its financial and operative processes in order to survive on the market, and the major source that drives this transformation is the digitalisation (Kane, Philips, Kiron and Palmer, 2015). Since digitalisation is developing faster by time, the more important it is for businesses to stay ahead and follow the digital curve to keep their place on the market (Unsworth, 2016). According to Parviainen, Tihinen, Kääriäinen & Teppola (2017), digitalisation is defined as the process of digitising and adopting digital technology, and it is associated to be a disruptive change for the organisation. In order to not lose marketplace, organisations tend to invest in disruptive technologies. Hence, to be able to understand the market changes and firm performances it is essential to study the impact of digitalisation (Doyle, 2016).

1.1.2 The impact of digitalisation

Parviainen et al. (2017) has mapped out the implication of digitalisation as having both internal and external impact on organisations. The internal impact is referred to be the attempt to increase the efficiency, by for example reduce or replace the human interaction in standardised work tasks by Robotic Process Automation (RPA) (Lin, Abney & Bekey, 2012). Also, the information gathered through Big data, is an internal tool to efficiently gain knowledge and greater understanding about customers, and other important stakeholders (Sharma & Srivastava, 2017). The external impact gives new business opportunities, which could require the business model to change (Vendrell-Herrero, Bustinza, Parry, & Georgantzis, 2016). In addition to the external impacts, the value chain has retained its focus by digitalisation of greater communication, cooperation and collaboration, and it will then affect the organisational structure (Whitaker, Ekman & Thompson, 2016).
1.1.3 Adapting to new work tasks

When businesses implement digital technology, with the intention to increase efficiency and lower the costs, the employees’ assignments will change with it. The standardised work tasks are no longer managed by the employees of the finance department, since they are done by RPA (Lin et al. 2012). Hence, finance professionals (hereafter also referred by “employees”) may need to learn new skills in order to adapt well to manage new assignments. When adapting to new assignments, barriers may occur and these needs to be overcome in sufficient ways in order for the human employees to still stay efficient in the processes. In this thesis, two models will be examined with the purpose on how managers and their employees should act to adapt in a comprehensive way. These two models are the ADKAR model and the McKinsey 7S (Erskine, 2013).

1.1.4 Case study with Volvo Group

Considering the previously mentioned impact the digitalisation has on organisations, a case study of Volvo Group will be executed in this thesis. Volvo Group is a Swedish publicly-held multinational enterprise (MNE) and one of the largest manufacturing firms when it comes to trucks, buses, construction equipment, and marine and industrial engines. The organisation has around 95,000 employees worldwide along with facilities in 18 countries and sales operations in 190 countries. The organisation is characterised as global when it comes to manufacturing, development and purchasing, however, each affiliate has its own leadership and responsibilities (Volvo Group, 2016).

The reason why Volvo Group is the organisation to perform the case study on, is because of the market leading position within automotive technologies it possesses. An assumption has been made that the organisation may also be in the forefront at advanced and modern technology implementation within administrative tasks. Therefore, Volvo Group will be examined in order to find barriers when employees adapt to new qualitative work tasks. More precisely, the case study will give insight on how the finance department can adapt, since the finance professionals’ traditional and standardised work tasks are being mostly replaced by RPA (Paulsson, 2012; Lin et al. 2012).

1.2 Problem

When finance professionals are distributed new and more qualitative work tasks, as previously mentioned, adaptation barriers will occur. For example, when Big data brings excessive amount of information, the finance professionals have to find a way to manage it efficiently. This since RPA will not analyse the information but rather process it (Snickars, 2014). Therefore, employees need to transform their skills and capabilities in order to stay efficient, and it is important for them to adapt in a comprehensive way (Dixon, Belnap, Albrecht & Lee, 2010). In order to adapt in a comprehensive way and to make the process as applicable as possible for most successful outcome, it is assumed to be necessary to find what adaptation barriers that might occur.
As a result of the digitalisation, a gap in former research has been revealed as what adaptation barriers the finance professional faces when managing new more qualitative work tasks, and how managers will make their employees in the finance department adapt in a comprehensive way. As the ongoing digitalisation is dependent on employees’ adaptation to result in a successful outcome, ambiguous information will be provided by current literature along with the empirical findings.

Some research has already been conducted on accountant’s skills and capabilities (FAR, & Kairo Future, 2013), while little have been done on the general finance professional. As described by Paulsson (2012), the traditional finance professional was the one who mainly produced financial information, and due to the digitalisation, the issue will be a gap between what the RPA does and what new tasks the human has to perform. Going from the traditional qualifications of hard skills to the preferably soft skills may be seen as a challenge for the finance professional (Dixon et al., 2010).

1.3 Purpose

The purpose of this thesis is to find adaptation barriers that occur when the finance professionals are adapting to more qualitative work tasks, and how the managers will make their employees do so in a comprehensive way.

Research Questions

RQ1: Which adaptation barriers regarding new delegated work tasks are the finance professional facing?

RQ2: How should the managers make the employees adapt to new work tasks in a comprehensive way?

1.4 Delimitations

This thesis has various delimitations, and this is mainly due to the limited scope and time frame. Firstly, by having more time, this thesis could have implied more data into the empirical findings chapter, in order to gain even more knowledge and comprehension to the study area. Secondly, by only using Volvo Group as a case study might bring limited results to the chosen subject instead of using several of MNE’s in different industries. Thirdly, the interviewees are all working within the finance departments of Volvo Group, which could narrow the results to one perspective instead of a more generalised perspective, than if having employees from different departments. Fourthly, little scientific research has been produced about the topic, but is currently in the non-scientific publications a hot topic (Parviainen et al. 2017). Therefore, there is a limited scope of trustworthiness in data. Fifthly, the references were narrowed down to be published between the years 2008 and 2018 as often as possible, in order to collect as new data as possible, which could lead to the delimitation of a more restricted research.
1.5 Definitions

**Big Data**- Digital information being collected in large amount (Sharma & Srivastava (2017)).

**Digitalisation**- The process of digitising and adopting digital technology (Parviainen, et al., 2017).

**Digital technology**- Tools created by humans for goal achieving, problem solving, purpose serving, efficiency, and in digital terms software, for example RPA (Lee, Thomas & Baskerville, 2014).

**Digitisation**- Old concept of advanced image capture by scanning pictures and books to electronic copies. Today’s digitisation also include processing, transmitting and storage of analogue information in digital circuits, networks and equipment (Snickars, 2014).

**Disruptive technology** - Specific technology such as internet, personal phones and computers, that fundamentally can change existing rules, technologies, and business models in specific markets (Doyle, 2016).

**Finance professional** - An employee at the finance department (Paulsson, 2012).

**Multinational Enterprise (MNE)**- Corporation that has facilities and assets in other countries in addition to its home country, where usually the headquarter is located (Castree, Rogers & Kitchin, 2013).

**Robotics Process Automation (RPA)**- Software that aims to automate standardised work tasks and operational environment by reducing or replacing the human intervention (Lin, et al., 2012).
2. Literature Review / Theoretical framework

This chapter includes existing literature and research in the field of the study with the aim to find barriers. This chapter starts with the barrier regarding process of digitalisation, as well as the barrier of adaptation to new tasks emerging due to digitalisation. Continuously, the importance of adaptation will be explained, and finally, models that are essential tools for a manager to administer its employees to adapt to the new tasks are being presented.

2.1 Barriers

Digitalisation is a hot topic today since its great impact on organisations (Parviainen et al. 2017). To narrow the search down three main categories were used in the search for relevant literature; speed, scope, and process. The speed of the digitalisation has since the last two decades occurred in a rapid pace (Snickars, 2014), and the scope of the digitalisation is considered to be a very broad area that includes a multitude of different aspects. This thesis will focus on the process of digitalisation, which is referred to the adoption of digital technology (Erskine, 2013). This in order to investigate the issues and barriers of adaptation when RPA takes over standardised assignments, and the finance professionals need to learn new skills and capabilities to manage new delegated tasks.

2.1.1 The process of digitalisation

Digitalisation is recognised as the top driver of the current paradigm shift in the society and business world, and in this thesis the focus will be put on the latter mentioned. The word digitalisation could be mistaken for the word digitisation, and the difference is explained as digitisation being the transformation of analogue information into digital design, while digitalisation is the process of digitising and adopting digital technology to develop the organisation. The increase of digitalisation changes three main levels of businesses; business domain, organisation and process. The level of business domain is changed due to transformed treatment and usage of value chains and roles in the business environment, while organisation level is changed in what to offer (services or products). The process level is changed by reduced manual steps when processes are streamlined, and new digital tools, for example RPA, are implemented (Parviainen et al., 2017).

Digital technology, and more specifically RPA, are widely used by organisations, due to its secure and accurate way of leveraging connection, transaction processes, and communication. Processes and activities of standardised work tasks are handled more detailed by RPA (Patterson, 2015). The potential benefits with this, are to digitise information processes, cutting costs, and diminish the risks. It is important to retain the benefits of digitalisation, and to not focus on its negative side, since the digitalisation improve the support of external and internal users, resources, and...
operational processes, which could lead to a better marketplace. Additionally, the digitalisation affects organisation aspects such as business model, strategy, services and products, culture of companies and organisation, and external and internal processes (Parviainen et al., 2017). Another great area that digitalisation brings efficiency to is the communication, which has been made possible to be used wherever and whenever by whomever (Snickars 2014). In accordance to the communication improvement, the internal communication of an organisation has also been enriched with implementations of knowledge sharing sites and social network systems. Moreover, the business-to-business (B2B) market communication has been improved compared to the well-developed business-to-consumer (B2C) market (EY, 2011). However, it creates an expectation for one to perform multitasking (e.g. handling many assignments at the same time) and to be reachable for communication all day around (Czaika et al., 2014).

As already described, digitalisation impacts the way of working on a corporate level and the business environment as a whole, whereas the goal of digitalisation could be seen from three different viewpoints; the internal efficiency, the external opportunity, and the disruptive change (see Figure 2.1). The internal efficiency, could be improved by implementation of digital technology, such as RPA, in order to decrease costs, errors, and time. The external opportunities could on the other hand increase, since new business opportunities are created in current business domains due to digitalisation. The last viewpoint, disruptive change, is highly applicable by digitalisation since it may cause completely changed business roles and markets (Parviainen et al., 2017). Since digitalisation is associated with disruptive change, and disruptive technology is established not only to fundamentally change the existing rules, technologies, or business models of a specific market, but also the businesses overall. Examples of former disruptive technologies have been best known as the internet, personal telephones and computers, while today digitisation such as RPA is seen as disruptive technology. In order to not lose marketplace, organisations tend to invest in disruptive technologies, and to understand the market changes and firm performances, it is essential to study the impact of digitalisation on an organisational level (Doyle, 2016). Therefore, the internal and external impact of digitalisation will be explained in more depth to elaborate what barriers might appear for the human finance professional when adapting to its new delegated work tasks, and how to adapt in a comprehensive way.
2.1.1.1 Internal impacts of digitalisation

Regarding the internal impact, it is important to illustrate the timeline of actions in order to make it more understandable. According to Bals, Daum and Tate (2015), the last decades’ main focus has been offshoring processes from the country of headquarters to low income countries, with the purpose of decreasing costs. In the case of finance department, many of the processes have been offshored which forced the finance professional in the country of origin to adapt by the fact that their assignments were transferred abroad. Today, due to the digitalisation, the authors further explain that an increase of backshoring has occurred of the standardised processes, which means that those tasks being handled abroad by low-income employees are now “brought back” to be managed by software robots (e.g. RPA). This means that all finance professionals in the organisation, whether they are located in the country of origin or in the low-income country, have to adapt to these changes. As a result of this, finance professionals are delegated other more qualitative tasks, and barriers occur if they do not adapt in a comprehensive way (FAR, & Kairo Future, 2013). Therefore, the digitalisation will have a huge impact internally to an organisation (Parviainen et al., 2017).

2.1.1.1.1 Robotics Process Automation

RPA is a software that automates processes or tasks by coordinating, capturing and interpreting actions, as it operates like a virtual workforce. In standardised work tasks, patterns of how to perform the tasks, and solve most common issues are predetermined by instructions and rules, is learned to the robot through algorithms (Lin et al., 2012). Businesses are affected by the digitalisation, since management of customer relationship, accounting, management, administration, and sales are few mentioned among many considered areas (Dirican, 2015).

Some of the driving forces to use RPA, instead of human interaction in standardised work tasks, are the efficiency by working day and night all week long, higher quality of data and information, as well as compliance. When RPA replace or reduce the human interaction in standardised work
tasks, the goal for the human employees is to instead focus on the more value adding, qualitative, and demanding tasks that cannot yet be performed by software robots. Therefore, in this process of adaptation, finance professionals are to face barriers in terms of its current skills and qualifications. RPA can be summarised to improve the quality, accuracy and speed of standardised work tasks, while having ability to be implemented in several processes such as administration of accounting, invoicing, bookkeeping, and finance etcetera. However, it is important to keep the security risks in mind, since the goal of RPA is to work as independently as possible to be most efficient for the organisation. Therefore, some tasks should be taken more seriously and kept under surveillance (Lin et al., 2012).

2.1.1.1.2 Big data

Another area that digitalisation effectively has improved internally, is the storage and process of information in terms of ‘Big data’ (Snickars, 2014). Information is easier than ever to access, and regarding Big data, one saying is that ‘Big data lead to big business’, as the organisations are able to retrieve huge amount of data about their customers (Czaika, Nordin, & Snickars, 2014). According to Sharma and Srivastava (2017), the digital information accomplished by the digitisation, is one of the reasons to use RPA. Since Big data is continuously growing through channels like B2B and customer transactions, e-mail, and all kinds of system logs, it is important to be able to manage this indefinite limit of information that is being stored. The authors continue to explain that Big data can be a driving force to affect the profit of organisations, since it achieves a greater understanding of their operations, employees, customers and partners in terms of opportunities, risks and needs. In order to derive value from Big data, it is required to process the data in a productive way. RPA can more effectively execute this task than the human employee and is therefore implemented. However, the human employee will be the one to analyse the processed data, but due to the overload of information, barriers of knowing what information being relevant to use from the processed data in the analysis will occur (Sharma & Srivastava, 2017).

The negative side effect of digitalisation is the greater access to information, both inside and outside the workplace, is being referred as ‘information overload’. Since Big data is growing larger every minute, the information overload does so as well. It creates an expectation for one to perform multitasking and to be reachable for communication all day (Czaika et al., 2014). An exoneration to the information overload, the goal to achieve competitive advantage, and gain business value, is a successful implementation of the Big data (Halaweh & El Massary, 2015).

2.1.1.2 External impacts of digitalisation

The demand for more customised products and better communication tools are increasing due to the digitalisation, which makes the businesses change its offerings in order to meet the requests. This external impact affects the interdependence of B2B. New market conditions are formed, which leads to the demand of customised products, and in the end will the business models have to be updated or changed in order to make the organisation stay sufficient on the market (Vendrell-Herrero et al., 2016). Another external impact is the increasing focus on making the whole value
chain more efficient, rather than only the internal processes (Whitaker, et al., 2016). Since the organisation is affected externally, the finance professional will as well face barriers in terms of receiving the new work tasks, and thus, a structured adaptation process is needed (Ancarani & Di Mauro, 2018).

2.1.1.2.1 Business model in change

The modification of the business model, due to digitalisation, could be designed by individual components such as value propositions or revenue model. The business architecture within the business model also needs to be challenged by developing for example the value offering. Along with this, the organisational activities need to adapt to achieve value creation. It requires that the organisation accordingly adapt to their intangible and tangible resource base, since new valuable resources and competences are reconfigured in the business model (Mezger, 2014).

From the outside, an increasing demand for customised products are facing the manufacturing companies due to digitalisation, and it is a growing product complexity that requires development of the processes. This entails a need for traditional business models to be changed in the way that focus will be to offer superior products. Since competences and resources are the central concept of a business model as previously mentioned, the increasing demand for customised products causes a determination of a dynamic reconfiguration of the competences and resources. When the competences are renewed, a co-evolution between organisational players and markets emerge. Furthermore, the intensity of digitising pressures the organisations to change its structure, behaviour, operating culture and management approaches, in order to enhance individual competences and coordination of; technologies, persons and processes. When business models change, barriers will occur if competences are not matched with the new model. To summarise, the digitalisation has changed the work that requires adaptation of strategies, structures, competences, culture and leadership, and a closer integration between logistics, sales, purchasing and finance will be asked for (Ancarani & Di Mauro, 2018).

2.1.1.2.2 Value chain in the focus

Globalisation is an important instrument for MNEs to manage cost reduction and revenue growth. It provides strategic opportunities to expand operations to different geographical areas, in order to increase profitability and decrease cost through economies of scope and scale. However, higher levels of variability, complexity, uncertainty and unfamiliarity are risks that comes with globalisation. Digitalisation can help to manage the previously mentioned risks, since information is easier to share, process and analyse from local as well as distant location if it is in digital format. When information is digitised, the value chain is improved in order to increase the efficiency and later on reach the cost reduction and revenue growth (Whitaker et al., 2016). In the value chain, an increased cooperation between the actors will be required to promote innovation, for example when digitalisation support customers being integrated in the innovation process (Kagermann, 2015).
Henceforth, the demand of customised products is growing, as well as the network in the value chain, and if this is not managed properly, barriers will arise. This is supported by the fact that outsourcing activities within the value chain is a maintenance of competitive advantage, since the organisation focuses on its distinctive competencies. By doing this, business opportunities are exploited due to the superior manufacturing capability, together with shared competencies that are being offered. Therefore, today's focus on the value chain is essential as digitalisation has changed the collaboration and communication in the value chain. In short, the finance professionals will play a bigger role in the organisations collaboration and communication processes (Ancarani & Di Mauro, 2018).

2.1.2 Importance of adaptation

In accordance with the resource-based view, one essential part of adaptation is the resources an organisation obtains, which also in this view claims to directly influence its success or failure. The role of financial, technological, networking and human resources is important for change and innovation, and an interaction in between those resources are important to be initially present as well as gathered over time. For example, through networked resources information can be acquired and well experienced investments may be in reach. However, the adaptations effect from financial resources may differ as it depends on the founder’s experience and how high intrinsic quality the gathered financial resources have. The interaction and quality in between the resources are then important as it influences the success of adaptation outcome (Andries & Debackere, 2006). This thesis will focus on the human resources, which are the finance professionals.

2.1.2.1 Adapting to new tasks

Adaptation is associated with multi-dimensional issues influenced by diverse barriers. It is important to distinguish which barriers that influence which issues, and not only must the issues of the stakeholders (e.g. employees) be addressed, but also the barriers that affect the stakeholder. Therefore, the analysis of issues and barriers together with the multi-dimensional view, give the managers a better understanding of the adaptation problems, which helps them to develop plans and strategies to effectively lower or overcome these barriers and issues (Abrahams, 2010). According to Moser and Ekstrom (2010), individuals face new problems, solutions and tasks through the perspective of pre-existing preferences, values, norms, experiences and beliefs. Since every individual have different perceptions and backgrounds, barriers will occur when adapting to something new or different.

Another essential barrier when adapting to circumstances due new digital technology is the skills required by the employees. According to Dixon et al. (2010), FAR and Kairo Future (2013), the human employees in the finance department need to adapt to its new work tasks. This is since the traditional finance professional has often been seen as the one producing financial information with a passive approach and a focus conducted on the past with no further knowledge on the businesses and operations as a whole. While those tasks are being replaced by RPA, today’s finance
professional’s role evolves into a more proactive role with a greater participation in making decisions regarding the businesses and operations. This requires the professional to enhance more extensive information than solely financial information. The focus that the finance professional needs today is to be put on not only what happens today, but also on possible scenarios that may occur in the future in the organisation (Paulsson, 2012).

2.1.2.2 Human skills

Whenever new digital technology is applied in a workplace, in this case RPA, it will have an effect on the delegated assignments and how they are being achieved. If the assignments for the employees were to modify or change, it is true that there will also be a shift in the skills that is needed to pursue the work both efficiently and accurately (FAR, & Kairo Future, 2013). When assignments are transferred from humans to RPA, it does not mean that the people in the organisation gets lesser to do, it rather means that other assignments that are more qualitative, demanding and value-adding, will be applied to the employees. Most often the implementation of new digital technology causes a short-term labour displacement in the business, but in the long-term digitalisation will create a multitude of new assignments for increasing productivity. Further on, this result in the importance of having a broad range of skills in a workforce, both technological skills but also a high focus on the social and emotional capabilities that robots have a hard time to replicate. These skills can be divided into two different components, soft skills and hard skills (Dixon et al., 2010).

Soft skills are characterised by social and interpersonal skills, a combination of skills that differs from person to person, it is built on the individual’s previous experiences and reflection. Hard skills refer to something more concrete, for example the basic knowledge about business administration such as bookkeeping, these skills are easier to measure and are mostly developed through formal education (Mckinsey & Company, 2017). Both humans and RPA have continuously developed in their set of hard skills to pursue deeper intelligence, but the soft skills have been set aside due to priorities. Employees with the finance profession are traditionally criticised for the absence of soft skills, which has today become a barrier, since they instead have the high focus on the hard skills. Hence, soft skills are in need of pursuing for finance professionals in order to being able to adapt to the new qualitative assignments that may come due to implementation of RPA (Dixon et al., 2010).

In collaboration with some of the world's leading business schools, the Institute of Labour Studies performed a study that examined which soft skills that will be most important to pursue both in the future but also in order to manage today's qualitative assignments better. If those soft skills are not being fulfilled, it will become a barrier for the finance professional to adapt to its new and more qualitative work tasks. This study is based on over 300 different companies, and the questions were asked to the potential employers. Some of the participants thought that the most important soft skill was the skill of conducting efficient teamwork. Teamwork can be defined in a multitude of ways, but the core is that teamwork is what keeps a group together and it is the bond of working together towards the same goal. Teamwork is also what makes a team run smoothly, for example having
good communication between the members to make sure that everyone is on the same page of a project (Dixon et al., 2010).

Further in the study, the participants valued problem solving skills as the second most important of all soft skills. This skill is a complex one and it is tough to define, since each problem will differ from another. In whole, to pursue a skill of problem solving is to see the whole picture. When the source of the problem is found, this skill is in need of a good structuring, finding more information about the problem before looking for possible solutions. This is often pursued in a brainstorming session to attack the problem from as many different angles as possible, and by having an open mind. From this the decision is made carefully through analysing each possible solution from the brainstorming session (Dixon et al., 2010).

The study then prevails that the third most important soft skill was the value-based decision-making capabilities. This is also one of the steps necessary for problem solving. As mentioned in the description of the problem-solving skill, a value-based decision is done through a careful analysis of all potential courses of actions that is possible to take for reaching a solution. This is also considered to be the most complex part of the process of problem solving (Dixon et al., 2010).

The fourth and last soft skill that is brought forward as most important, is the skill of communication. Good communication skills are about transferring information in a pedagogical way to others in order to provide understanding about the specific subject. It is also important to adapt the way one communicates depending on who the audience are. As a finance professional, it is important to regard the receiver’s vocabulary. Because a finance professional may have a different language than one who works with production. This skill is about being able to communicate with other people with different skills and education (Dixon et al., 2010).

2.2 Models used for adaptation process

There are a multitude of existing models that describes how organisations should act to make the employees adapt to change, like when new tasks are delegated to them. Finance professionals do not need to learn new skills to manage the recently implemented digital technology, since the it is managing itself or being monitored by others within the organisation. Although, they are merely to learn new skills and behaviour to adapt to the new assignments that emerge from the implementation. It is up to the manager to make their employees adapt to those new work tasks, and therefore the two models ADKAR and McKinsey’s 7S will be examined, since these have the perspective of a managers’ point of view (Erskine, 2013). RPA has until today in organisations only been implemented in a small range in comparison to the desired amount, and therefore the new delegated tasks to the finance professional are also in their early stage. In spite of this, the two models are still suitable since qualitative work tasks will increase and the need for a strategy of how to make the employees adapt to their new assignments will remain (Lin et al., 2012).
2.2.1 ADKAR

ADKAR represents five important steps that should preferably be followed to gain employee engagement, see Figure 2.2.

Figure 2.2

Source: Erskine (2013, p.30) ADKAR Model

For step one, regarding to make the employees aware of why there is a need for them to adapt, the most essential part is here to provide information. The management needs to gather an amount of information, numbers and facts of how the situation looks today, and from that show that there is a need for changing the skills and behaviour for being able to efficiently manage the new assignments. When this is done the model moves forward to step two, which is also very much about providing information. The sort of information that is needed in this step is although more about presenting what positive effects will come if the employees learn these new skills. This regards both to the effect that will be on the organisation as whole, and to individual assignments that affects the employees the most. Even though, the positive effects of the change in skills are most likely to be what turns out to engage the employees, it is also necessary to provide information of the negative aspects. By presenting the negatives, the employees can embrace the honesty. From this, they might be not as scared for the need to change or if they actually are able to manage these new assignments, since they will know that the management actually has counted for the process to be hard. From the perspective of the employees, they would therefore not feel as big of a failure if something were to go wrong (Erskine, 2013).

Moving forward to the third step of the model. It is in the third step that the guidance of how to actually learn and develop these new sets of skills, and the process of it, comes into play. It is about ensuring the employees that they have the tools to successfully adapt to these new assignments. It is in this stage the education about learning the necessary skills is offered to the employees. This stage is about learning and understanding how the individuals should literary go about to work with these new assignments. The management should present more specifically what changes that needs to be made and how the employees will learn to follow through with those changes to be able to adapt properly. Towards the fourth step of the model, the focus is the actions, that is the result from the gained knowledge from step three. Step four is about the ability that both the individual, department, organisation, division and team has to adapt to the new assignments. The potential to change, at all of the levels just mentioned,
becomes visible and an organisation that wants to perform at its potential has to utilise these possibilities. If the employees gain new knowledge, from step three, the organisation would be better of ensuring that these employees also have the ability to adapt to this knowledge in their day-to-day assignments. The fifth and last step of this model is about reinforcement. It is about, after the RPA is implemented, the importance of sustaining these new skills that have been learned and make sure that employees adapt. Cornerstone here is to focus on the success and celebrate when employees is working accordingly to this, that is that they have adapted to it, since it will take some time for them before everything becomes a routine again (Erskine, 2013).

2.2.2 McKinsey 7S

McKinsey 7S is a model about creating a plan for filling the gap between the current state that the organisation is in and the desired state that is in need to be reached. This model is used when planning an implementation that is associated with making employees adapt to new behaviours and learn new skills. The 7S addresses seven individual elements that, according to this model, all needs to be evaluated for reaching the desired state, hence there is no shortcut to only evaluating for example four steps. The 7S consists of Strategy, Structure, Systems, Shared values, Skills, Style and Staff (Erskine, 2013).

During the stage of ‘Strategy’, the effort is put on identifying the potential obstacles with the implementation of the RPA, key stakeholders, the potential gained success, guiding principles as well as other project participants and parties affected. It is essential to make an overview of the changing market and environment, to recognise competitors and their adaptation to the current technological change. Also, it is important to examine a potential time that is needed for the employees to adapt to the new assignments given as well as the time the implementation of the RPA itself will take. This in order to obtain competitive advantage in regard to other organisations (Erskine, 2013).

In the stage of ‘Structure’, there is an evaluation of the current structure that the business has, and from that examine if the current structure will still meet the needs required when the RPA is implemented, and new assignment is delegated to the employees. When a RPA is implemented this could lead to both, as mentioned many times before, new assignments and even new departments may be created and with that, for the business to still provide value, the structure needs to be developed with it (Erskine, 2013).

Another S stands for ‘Systems’, like procedures, policies and processes, that the organisation has applied for achieving the daily activities. Regarding the desired outcome of the aspect of giving the employees new assignments, it is in this element that the question of how, should be answered. If the organisation wants the outcome to be that the employee’s skill set is, for example, highly focused on digital technology, then the routines in the organisation needs to adapt to it as well to continue on the provided example, the organisation should create a policy about making all documentation accessible through the computer instead of tangible binders (Erskine, 2013).
Next S in this model is ‘Shared values’, which is also the core of this model. It studies how and if these values might need to adjust when new assignments are applied at the department. Having shared values in an organisation it can assist employees in processes of making decisions. Furthermore, this could reduce the potential wrongs that the employees would have done if they were only working through decisions according to their own personal agenda. Regarding the initiatives of implementing RPA into the department, core values associated with making the employees develop and learn, since new skills is required to manage new assignments, may be changed. Changed towards creating a higher value around investments that is focused on education, for example through lectures (Erskine, 2013).

‘Skills’, also one of the S’s in the McKinsey model, is about making sure that the skills available in the organisation are the ones actually important and necessary for the specific organisation. The skills that are essential before the implementation of the RPA in an organisation, might not be the same after the RPA is implemented. The skills needed at the desired state is just as important as the skills that is needed for the journey, during the process of when leaning into the new acquired assignments. During the journey, skills in communication, presentation, negotiation, teamwork and active listening is only some examples of what is in need to be focused on for the process to be understandable and easy-going for the employees (Erskine, 2013).

Moving forward with the model and another S, there is the element of ‘Style’. Style focuses on the role of leadership. If a leader has a style that is collaborative, that means that the employees are engaged in decision making and have the possibility to provide feedback through surveys, it may be easier to gain engagement from employees in a process of educating them to adapt to the new assignments. This since the employees already have established a trust towards the management. Although, if a leader usually has a style that is contentious, it may be harder for him or her to make the employees go on-board with the project of making them go on lectures to learn new skills. It will also be more time consuming for this leader since it requires more meetings and individual conversations with the employees to gain their trust and to make them engaged in the change. It becomes clear that the importance in this element is to apply strategies that ensures trust, support and how to manage the individuals so they could be counted for in the project (Erskine, 2013).

Lastly, looking through the McKinsey 7S model there is also an element called ‘Staff’, and this is quite similar to the element of Skills. The element of Staff includes three important components. These components are to make sure that, the appropriate competencies in a team exists, that the structure applied in the organisation is suitable, and that the staff has been educated and is now prepared to work accordingly to their new work tasks (Erskine, 2013).
3. Methodology

This chapter includes methodology, which explains the chosen research philosophy, research purpose, research approach, and qualitative research. Moreover, this chapter also includes the method used, being described by the case study, data collection, case analysis and the trustworthiness of the research.

3.1 Methodology

3.1.1 Research philosophy

According to Collis and Hussey (2014), there are two main paradigms how research should be conducted: positivism and interpretivism. The positivism paradigm implies a deductive process and it is defined that everything can be measured through mathematical and logical proof (Collis & Hussey, 2014). The paradigm is therefore associated with quantitative research data since it uses large samples that could be measured and thereafter analysed. Since positivism assumes that there is only one reality and that the outcomes are collected by objective evidence that is measurable, this philosophy is unsuitable for this research. The interpretivism is, on the other hand, not objective and assumes that social reality is shaped by perceptions. Therefore, the paradigm focuses on exploring the complexity of phenomena by the use of small samples and qualitative research data, instead of measuring social phenomena through statistics. When conducting a research regarding management and business Saunders, Lewis and Thornhill (2016) argue that the interpretivist approach is exceedingly appropriate. Hence, these qualifications of the interpretivism paradigm clearly illustrates that this is the most suitable for this research.

Collis and Hussey (2014) illustrate a typology with three dimensions of assumptions made by Morgan and Smirich (1980). The assumptions highlight the differences between them when applied to the two paradigms. These three assumptions are; firstly, ontological assumption, the concern of nature of reality, secondly, epistemological, what one accepts as valid knowledge and thirdly, the methodological, how the research is processed.
Table 3.1

<table>
<thead>
<tr>
<th>Positivism</th>
<th>Interpretivism</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Ontological assumption</strong></td>
<td>Reality as a concrete structure</td>
</tr>
<tr>
<td></td>
<td>Reality as a concrete process</td>
</tr>
<tr>
<td></td>
<td>Reality as a contextual field of information</td>
</tr>
<tr>
<td></td>
<td>Reality as a realm of symbolic discourse</td>
</tr>
<tr>
<td></td>
<td>Reality as a social construction</td>
</tr>
<tr>
<td><strong>Epistemological stance</strong></td>
<td>To construct a positivist science</td>
</tr>
<tr>
<td></td>
<td>To construct systems, process, change</td>
</tr>
<tr>
<td></td>
<td>To map contexts</td>
</tr>
<tr>
<td></td>
<td>To understand patterns of symbolic discourse</td>
</tr>
<tr>
<td></td>
<td>To understand how social reality is created</td>
</tr>
<tr>
<td><strong>Research methods</strong></td>
<td>Experiments, surveys</td>
</tr>
<tr>
<td></td>
<td>Historical analysis</td>
</tr>
<tr>
<td></td>
<td>Interpretive contextual analysis</td>
</tr>
<tr>
<td></td>
<td>Symbolic analysis</td>
</tr>
</tbody>
</table>


The table clearly illustrates that this research is neither extremely positivism nor extremely interpretivism, instead it illustrates that this research is located more towards the interpretivism rather than positivism. Since this research does not seek to conduct any quantitative, statistical, data, the paradigm more suitable for this case is the interpretivism. However, there will be statistical measures on the empirical findings to map the context and therefore the positivism paradigm cannot be completely excluded.

3.1.2 Research purpose

A research could be designed to either fulfil a descriptive, explanatory, predictive or exploratory approach, or a combination of these approaches (Collis & Hussey, 2014). Both the descriptive, as well as the explanatory research designs have a structured problem, meaning the problem is well understood and clear, while the exploratory design is unstructured (Ghauri & Grønhaug, 2010).

Descriptive research is conducted when there are existing phenomena that will be described and the research question often starts with ‘what’ or ‘how’. Collis and Hussey (2014) interpret explanatory research as a “continuation of descriptive research”, meaning that the research goes one step further from the descriptive research, and analyses and clarifies why the phenomenon is happening. It is therefore common to measure causal relationships among the different phenomena and later analyse the data by a statistical approach. Not only does the research determine the characteristics of the phenomenon, but also controls them. A continuation of the explanatory research is the predictive research. Concisely, the research will generalise the analysis, and by this predict phenomena as a hypothesis. If the predictive research could provide a robust and valid solution, this solution will then be applied to other, similar, problems (Collis & Hussey, 2014).
The last approach is exploratory research, which is adequate when a research problem has little or no earlier studies that could be referred to the issue or problem. Hence, the aim of an exploratory research is to conduct ideas and patterns that, instead of testing a hypothesis, develops it. The use of flexible techniques is common, and it could for example include case studies, observations and historical analysis. In the end, the exploratory research often gives guidance on future research that should be conducted, instead of a conclusive answer (Collis & Hussey, 2014). This research is applicable to this thesis since the aim is not to test a hypothesis, but instead develop one which will be part of the result in the conclusion. There are limited studies made on which barriers will occur and how to adapt to more qualified work tasks. Hence, exploratory research is more suitable than the other designs. This since the other research designs assumes that the answer already exists.

3.1.3 Research approaches

There are three different approaches when conducting a research and establish what is true or false; deductive, inductive or abductive (Arbnor & Bjerke, 2009). The deductive approach is based on logical reasoning, meaning the researcher base the hypothesis on conceptual existing knowledge and thereafter test it by empirical observations (Collis & Hussey, 2014). The method is generally described as moving from a general perspective to a particular one. It is often associated with the quantitative research whereas the variables are specific and identified as important in theories (Collis & Hussey, 2014). The inductive approach is instead based on general conclusions from the empirical observations (Ghauri & Grønhaug, 2010) and thus, it is the reverse of the deductive approach. Instead of moving from the general perspective to a particular one, this approach moves from the particular to the general (Collis & Hussey, 2014) and the approach is often associated with qualitative research. A conclusion on an inductive approach are, according to Ghauri and Grønhaug (2010), not 100 percent true, since it is based on empirical observations. The last approach, abduction, is according to Arbnor and Bjerke (2009) a combination of induction and deduction but it brings up new steps. The process consists of a single case being placed in a general hypothesis and if the general hypothetical pattern is considered as true, it will then explain the case. More precisely does this approach not move from theory to data, or data to theory, but instead it consist of a combination of both. Hence, abduction therefore emphasizes on the empirical findings, but at the same time not rejecting the existing literature. The outcome of an abductive approach is confirmed by new cases/observations and the results consist of that the research develops a new theory or modify an existing one.

The one approach most suitable for this thesis is considered to be the abductive approach. This since the research conducted is based on qualitative data and allows a combination of an inductive and deductive approach by combining existing literature and empirical data.
3.1.4 Research strategy

Quantitative strategies require precise data in the numerical form that could be analysed in statistical ways and therefore, this data is associated with the paradigm of positivism (Collis & Hussey, 2014). The findings are more likely to generate a higher degree of reliability since the data is collected and later analysed by statistical methods (Ghauri & Grønhaug, 2010).

The qualitative strategy includes data in the nominal form and it is more varied, elastic and complex than the quantitative data, this since the data is dependent on social interaction (Saunders et al., 2016). This research is a case study of Volvo Group, and how managers could make the employees adapt to new skills and work tasks, hence, in order to gain enough information, a qualitative strategy is more suitable. This since the information in this area is limited, and the strategy is also more appropriate since the qualitative strategy explores a topic in a realistic manner as possible (Collis & Hussey, 2014). However, the qualitative and quantitative strategies are not mutually exclusive, because it is possible to combine these two to better characterise patterns and results (Ghauri & Grønhaug, 2010). Qualitative strategy was in this thesis used when the gathering of information was made by the ten interviews. Quantitative strategy was in this thesis used when the empirical results was being presented in a simplified statistical overview, in order to enhance the results in an adequate way.

3.2 Method

3.2.1 Case study

There are plenty of different types of method when conducting a research. Examples of methods could be: experimental, survey, ethnography, cross-sectional and case study. The method chosen for this thesis is a case study. A case study aims to explore a single phenomenon, namely the case, with the use of different methods to obtain in-depth knowledge. The method is also suitable when there are few theories and/or a lack of knowledge in the specific area chosen to study (Collis & Hussey, 2014). Ghauri & Grønhaug (2010) states that a case study is often applied to an exploratory or descriptive research, and answers questions including “how”, “why” and “what”.

3.2.1.1 Case design

Yin (2009) states that there are four different types of case study methods, namely single case design with either a holistic or an embedded analysis, or multiple case design with either holistic or embedded analysis. Yin (2009) further explains that a single case is appropriate when authors of a study want to emphasize and deepen the understanding of one specific case and analyse something that few have considered before. A multiple case design is used when there are multiple cases incorporating in the same research and the main goal is to observe if the same findings occur in all cases. The second dimension of the case analysis approach, holistic and embedded, implies to the unit of analysis. More particularly, the holistic case study aims if one wants to study an
organisational as a whole, with no subunits included. The embedded case study, on the other hand, still focus on research the organisation but will also include subunits within the chosen organisation, as for example different departments, work groups etcetera (Yin, 2009).

Yin (2009) further elaborates that case studies could be defined as “unscientific”, however, he still claims that it could be successful. In order to attain a successful case study, one needs to structure the study well, and hence, the study might serve as a great means to find answers. Out of the four case study designs explained, this thesis is built on the single case study with an embedded analysis where a particular organisation; Volvo Group is chosen, and more precisely the finance department will be in focus. In accordance to Ghauri & Grønhaug (2010), a case study is an appropriate strategy to this thesis since the research question which will be answered refers to “what” and “how”.

3.2.1.2 Case selection

In this thesis, three criteria were established when selecting a suitable case organisation. First criteria, is that the organisation for the case study should be a global operator, such as a multinational enterprise (MNE). As previously mentioned, from the resource-based view, the resources of an organisation were described as being important for adaptation and innovation. It is assumed that a MNE has more resources than other smaller organisations, hence it would be suitable for this case study. Second criteria, the selected organisation should possess a market leading position within its industry. This is due to the accessibility to relevant and exclusive information from a successful organisation. Third criteria, the organisation selected should have high involvement within technology, since its technological background is assumed to be a drive for further technology development and in our case, it is required with advanced software implementations.

Based on the criteria, Volvo Group was the organisation selected to do a case study on for this thesis. Volvo Group fulfils the first and second criteria by being a MNE that possess a leading market position within the automotive industry and has therefore high involvement in advanced technology when building and designing their products (Volvo Group, 2016). Because of this, an assumption regarding the organisation would also be in the forefront when it comes to an advanced workplace climate was made, which confirms the third criteria. Altogether, Volvo Group is assumed to have implemented RPA in order to improve its efficiency and to continuously keep its market leading position, which will simplify the activity of gathering suitable information to support the empirical findings.

3.2.2 Data collection

Primary and secondary data are the two main types of information that can be collected, identified and utilised in academic studies. This study adopts a combination of primary and secondary data for gathering information, this since there are limited sources of secondary data within the specific research question available. Thus, a combination of both can according to Saunders et al., (2016), enable incorporation of comparative elements into a research design. The Primary data is used in
order to answer the first research question of this thesis, while the theoretical framework, including secondary data, is to answer the second research question.

3.2.2.1 Primary data

Primary data is data generated from an original source, for example own interviews, experiments or focus groups (Collis & Hussey, 2014). This data is mainly used when the secondary data are unable to answer the research question (Ghauri & Grønhaug, 2010). There are both advantages and disadvantages with primary data. The main advantage is that the data are collected for the particular research and thereby more consistent, valid and reliable. However, the primary data can be costly and time consuming, and it is dependent on the respondents’ willingness to participate (Ghauri & Grønhaug, 2010).

In this research, semi-structured interviews were used to gather the primary data. This since this type of interview can explore more about the interviewee’s point of view, as well as getting a deeper insight into the topic explored. There was a list of questions and topics that had to be addressed, and the same questions were used for all the interviewees. However, the majority of the questions were open-ended, and the interviewees were therefore able to yield a more developmental answer in order to be more specific when describing events and situations (Bryman & Bell, 2011). Sometimes when the answers were not clear, probing question, such as “tell me more about…” and “can you think of another example of this?”, was used to obtain a more revealing answer.

3.2.2.1.1 Sample selection of candidates

Since this research conducts an interpretivism philosophy, a qualitative method with a small sample is relevant (Collis & Hussey, 2014). As above mentioned, in order to collect the primary data, semi-structured interviews were made. Due to the fact that it is impossible to reach the entire population of this field, the most appropriate way of conducting the interviews was through a sample of representative people. These representative people were selected through a non-probability sample, meaning that some people in the population have a greater chance to be selected than others (Ghauri & Grønhaug, 2010). According to Ghauri and Grønhaug, (2010), it is suitable to select a large firm when studying an issue where in-depth information is needed. This since those firms have a greater expertise and the most appropriate people within the specific research question. The types of respondents were mainly CFOs at the several finance departments in Volvo Group, because they could, with their knowledge and experience, deliver the best outcome of insight on this topic. The contact person at Volvo Group, Anders Forsberg, selected the respondents through a judgmental sampling, meaning it was based on their expertise and experience within the research question prior to the interview (Collis & Hussey, 2014). Since Anders Forsberg has a great experience in the field of study and a broad network of contacts within Volvo Group, the chosen participants (see Table 3.2) were assumed to be relevant for this research. Also, to get a better understanding about the RPA implementation at Volvo Group there was a separate interview held with an employee from the control group that works with these implementation, this person will be referred to as Interviewee K.
Table 3.2

<table>
<thead>
<tr>
<th>Name</th>
<th>Position</th>
<th>Date of interview</th>
<th>Interview length</th>
</tr>
</thead>
<tbody>
<tr>
<td>Participant A</td>
<td>CFO and Vice President Staff &amp; Support Function Business Control</td>
<td>2018-03-05</td>
<td>00:33:53</td>
</tr>
<tr>
<td>Participant B</td>
<td>CFO and Vice President Business Control Powertrain Production</td>
<td>2018-03-08</td>
<td>00:34:30</td>
</tr>
<tr>
<td>Participant C</td>
<td>CFO and Vice President Finance Latin America</td>
<td>2018-03-05</td>
<td>00:22:53</td>
</tr>
<tr>
<td>Participant D</td>
<td>Vice President Standard Cost of Sales</td>
<td>2018-02-28</td>
<td>00:24:02</td>
</tr>
<tr>
<td>Participant E</td>
<td>Director Group Strategy</td>
<td>2018-03-08</td>
<td>00:28:25</td>
</tr>
<tr>
<td>Participant F</td>
<td>CFO and Vice President Business Control</td>
<td>2018-03-06</td>
<td>00:26:42</td>
</tr>
<tr>
<td>Participant G</td>
<td>CFO and Vice President Group Treasury Control &amp; Backoffice</td>
<td>2018-03-06</td>
<td>00:41:32</td>
</tr>
<tr>
<td>Participant H</td>
<td>CFO and Vice President of Finance Volvo Penta Americas</td>
<td>2018-03-06</td>
<td>00:31:20</td>
</tr>
<tr>
<td>Participant I</td>
<td>Vice President Company Control South Europe</td>
<td>2018-03-08</td>
<td>00:24:13</td>
</tr>
<tr>
<td>Participant J</td>
<td>CFO and Director Business Control</td>
<td>2018-03-09</td>
<td>00:42:11</td>
</tr>
</tbody>
</table>

3.2.2.1.2 Interview design

The in-depth semi-structured interviews were conducted with individuals by telephone or Skype, this since the participants were not located in Jönköping and the cost and time were delimited. The one-to-one form was used, and the remaining authors could, in the meanwhile, transcribed the answers. Not only do this method gain clear and accurate answers about the respondents, but also an overall picture of his or her behaviour. However, the interview method requires some time and can also be hard to analyse, since the interviewees own background and experiences might influence the interpretations (Ghauri & Grønhaug, 2010).

Many tend to forget the crucial steps of preparing an interview. These steps need to take into the consideration and include (1) to analyse the research problem (2) an understanding of the information needed through the interviews and (3) search for relevant people that could provide this information. The clearer the research question is, the easier it is to know what to ask. After managing these steps, the interview design was made, sent out to the selected respondents and thereafter appointments were made (Ghauri & Grønhaug, 2010).
The interview design was built upon a number of set questions, divided into three main sections; background, digital technology development, and the future. The guide was influenced by previous research, but with a focus on the theoretical framework to get accurate questions and answers. During the interview, the interviewer used simple and understandable language as well as expressions such as “yes”, “I see” etcetera, to give the impression of enthusiasm and interest. In addition to this, the interviewers also tried to develop a relationship with the respondent, mostly by having opening minutes. These three cases led to the respondent feeling understood and motivated to continue answering the questions in an open way, as well as trustworthiness because of the good appearance (Ghauri & Grønhaug, 2010). The length of the interviews was between 22-42 minutes, as seen in table 3.2. During the interview, time was controlled to ensure the total time were enough to answer all questions. The main goal of the interviews was to conduct complimentary data to the theoretical framework were a gap was spotted, as well as useful personal information.

3.2.2.2 Secondary data

Secondary data are known as data that are collected for essentially other purposes by researchers (Saunders et al., 2016), and the analysis of the original data is made by external researchers (e.g. the authors of this thesis) that are not involved in the collection of it (Bryman & Bell, 2011). The data often consist of existing literature, such as raw data and published summaries and it can be further analysed to provide interpretation, conclusion or as it is mostly used as; to provide additional or different knowledge to the chosen topic. The main advantages of secondary data and why it is mostly used, are the savings in time and money, the access to large data sets, and this type of data also facilitates international and suitable researches. However, there are some disadvantages with secondary data as well. The main disadvantage is the importance of the considerable suitability of the data since the conducted research could have been made for different objectives than the case studied (Ghauri & Grønhaug, 2010).

Secondary data used in this thesis includes the study made by The Institute of Labour Studies and the sustainability report made by Volvo Group.

3.2.2.3 Search parameters

The literature used for this research was collected through peer-reviewed journal articles and books. Since online databases are an invaluable source (Bryman & Bell, 2011), the databases Primo and Google Scholar were mainly utilised. To identify suitable references, several keywords were used, such as: “digitalisation”, “Robotics Process Automation”, “adaptation process”, and “finance professionals”. The selection criteria for the articles were mainly based on regard to the citations and keywords, meaning if all the keywords were included in the article this source was prioritised. In order to gather the most up to date information, articles from 2008 until today were considered most valid. Furthermore, to evaluate the data and to get an overall view of the current research of this topic, a theoretical framework was carried out.
3.2.3 Case analysis

According to Ghauri & Grønhaug (2010), the key purpose of the case analysis is to achieve understanding for the gathered data. The template analysis is a form of thematic analysis, however, there are some key differences. In the thematic analysis, all the data are coded before the search for themes begins, while in a template analysis, the researcher's code only a proportion of the data before outlining themes and codes in a coding template (Saunders et al., 2016). The analysis method chosen for this research was the template analysis, which is a widely used qualitative data analysis method. This analysis method was the most suitable for this research since it adopted a higher level of structure in the beginning and since the interview questions were made up in advance. However, as the method is not as strict as the thematic analysis, changes could be made through the time and therefore become modified and fitted to this study. According to King (2004), the template analysis is favourable if investigating a specific group or department within an organisation, which is suitable to this research that conducts a case study of the finance department at Volvo Group.

The first step in the analysis was to become familiar with the data, this by transcribing and reading the interviews. The next step included to outline three different themes in the interviews, to more easily be able to continue the process. The main themes used were; “background”, “digital technology development” and “the future”. When this was finished, a coding template started to develop, and the results enabled illustrated relationships between different themes, hierarchically. This was an advantage since it then enabled the information to be ranked after importance, and therefore easier for the researchers to keep focus only on the important information. Saunders et al., (2016) highlight that the prior themes and codes might be irrelevant during the data collection process, or that the template needs to be modified, and this happened in this research as well. However, the main themes/codes were still used, while some underlying codes where removed or inserted. The authors also explain the risk not creating a template based on the data, but instead the focus is put on finding relevant data to the chosen template. The consequences could be that some valuable information can be disregarded.

3.2.4 Trustworthiness of research - Issues of reliability, validity and generalisability

Different issues regarding the trustworthiness of the research have been brought up through the whole methodology and method chapters, however, it is still crucial to understand the importance of reliability, validity and generalisability of the research. When conducting a case study, there are three crucial criteria that need to be applied, namely; reliability, validity and generalisability (Yin, 2009).
Reliability is high in positivism studies since the results are accurate, precise and often repeated. However, Collis and Hussey (2014) highlight that the importance of reliability in an interpretivist paradigm, like this thesis, lies within whether different observers can be explained and understood in the same way, not that the qualitative measures need to be reliable in a positivism tense. It could be hard to achieve such replications in an interpretivism study, this since this paradigm is based on how researchers influence the research and not concrete numbers and data. Saunders et al., (2016) highlights four threats to reliability, namely; subject or participant error, subject or participant bias, observer error and observer bias. In this thesis, all four threats have been considered through the processes of gathering empirical data. By choosing a “neutral” time of the semi-structured interviews, for example no Monday mornings or Friday afternoons, as well as letting the respondent being anonymous, both the threat of subject or participant error and subject or participant bias were reduced. Further, to mitigate the risk for observer error and observer bias, an interview guide was set up in order to achieve the same structure.

Even if the research is conducted with a high reliability, the validity could still be low. Validity, meaning the conclusion reflects the research purpose, are assessed through different ways (Collis & Hussey, 2014). The validity of this research is arguably high, as the questions asked in the interviews made the purpose of the research, to explore the barriers with the employees’ adaptation to more qualified work tasks due to RPA implementations and how managers make the employees adapt to their newly formed work tasks, visible. Meaning that the answers collected represent a true and clear picture of the research concept. In order to increase the validity level in the theoretical framework section, an analyse by all three authors were made to secure the accuracy and validity of the sources.

The external validity, or generalisability, refers to which extent the research is generalisable, more precisely if the findings can be applicable to other settings, for example other organisations. Since this thesis is conducted by a single case study, the generalisability is considered to be low. However, to ensure the quality of the research, one can apply the criteria of transferability. Transferability is assured, throughout the whole thesis, by attempting both a detailed and coherent description of the topic. If this is done successfully, one can thereby assume that a similar case can perform in a similar manner and hence, receive the similar results as the case chosen (Saunders et al., 2016)
4. Empirical results

The chapter of empirical results is introduced by the current implementation stage of RPA at Volvo Group. It follows by presenting the results gathered from the ten in-depth interviews that is the primary data collection in this research. Ten of the questions asked during the interviews has been sampled in regard to most relevant for this thesis. The questions of the interviews are found under appendix A.

4.1 RPA implementations at Volvo Group

Until today, Volvo Group has implemented 30 robots, where 27 are RPA. This is done within the finance department together with the service centre, where a lot of economic assignments are also gathered. These robots are qualified to manage administrative assignments that are repetitive and are also designed to skim through a larger amount of data in order to process the information. Examples of the repetitive assignments that RPA software at Volvo Group is able to manage so far, is to go through received e-mails, to do quality checks on invoices, to work in the business system SAP (Systems Applications Products), and to also send confirmation emails to someone about an order being completed. Volvo Group is continuously looking for new standardised assignments that could instead be managed by RPA. This since employees could be more efficiently utilised in other areas where, for instance, more analytical skills are required, because it is harder to replicate through RPA (Interviewee R, personal communication, April 12th, 2018).

When implementing the new digital technology, e.g. RPA, Volvo Group focuses on implementing one robot at a time, and hence it will not become a crisis when the robot takes over a work task. It will instead be easier to handle it gradually, and Volvo Group has also learned how to control the implementation while it is in action. While the newly implemented RPA takes over the simple work tasks, new work tasks will occur. These new tasks will then be more qualitative, compared to the old more standardised tasks that the robots will manage. Interviewee K (personal communication, April 12, 2018) highlights that education and training are important for the employee to adapt to its new work tasks, however it depends on how radically those tasks change the needed competence for the employee in order for (s)he to perform them. Interviewee K (personal communication, April 12, 2018) also explains that Volvo Group has not yet been in the situation where they need to discharge employees due to this transition of the employees receiving new tasks. Instead, they have seen natural retirements, or that employees tend to switch employment to another department within the organisation or switch to another organisation in general. Interviewee K (personal communication, April 12, 2018) also highlighted that the employees who hand over their tasks to a robot do not need any education or training about the specific robot taking over their job, since it only matters to the teams who monitor the robots. These monitoring teams, who need the expertise, are located in both the finance department, as well as in the human resource (HR) department. At
the finance departments, those employees include people with an information technology (IT) background and not the general finance professional, while at the HR department those employees include the general HR employees with a focus on IT. In general, the implementation of RPA has been successful, and contributed to a positive attitude among the employees at Volvo Group, this since they want to undertake qualitative work instead of standardised. This, despite the fact that employees can be affected by various media channels who underline that robots could take over their jobs.

4.2 Results

4.2.1 Human factors

4.2.1.1 Managers own qualifications

The participants were asked what qualifications were most important to succeed in their current role, they were also asked to mention at least three qualifications each. 50 percent out of the participants mentioned that helicopter view was one of the most important qualifications to be able to execute their assignments properly and to handle their employees.

*The main thing you have to do is to have the, what I call, the helicopter view ... This, so that you can see the business from different angles and that you have a very, very good knowledge of the business. Because if you don't know in which business you are, you cannot really give opinions or judge the numbers* (Participant C, personal communication, March 5, 2018)

20 percent out of the interviewees mentioned that having a strong established integrity is important to be able to lead the employees and to also make good decisions, no matter if all the employees are on-board or not. 30 percent brought up expertness as one qualification, which is not only about having a deeper knowledge about the financial tasks executed by him- or herself, but also the knowledge about the work executed by other departments within the finance department.

4.2.1.2 Communication

50 percent of the responses, to whether the communication between different departments is done by the employees themselves or if it is done by the manager, answered that it is mostly done by the employees themselves. Some of the arguments that supported why this is the case, they mentioned that it is intentionally. The managers want to empower the employees by letting them handle the distribution of communication themselves.

*We are a very informal company, also, that say, very much driven by the Swedish culture, so it is not eeh, very hierarchical here ... so even my boss is the president of the company ... he goes directly to the controller to get information he needs* (Participant C, personal communication, March 5, 2018)
By doing this, the employees are also more likely to understand the business as a whole, hence attaining the helicopter view. 40 percent of the answers told that the communication was evenly distributed between the employees and the manager. The last 10 percent of the responses said that the manager was most responsible for the communication that was distributed between the different departments.

4.2.1.3 Technologic competence

Regarding the development of digital technology, the participants were asked whether they thought that their competence within this area were enough to complete their assignments successfully in the day-to-day assignments. All of the participants, that is 100 percent, answered that they thought that their competence within digital technology and information technology were enough to execute their assignments. 70 percent of these 100 percent said although that their competence could me more deepened, that there are still things that needs to be learned.

I am doing fine, and we presumably try to accommodate it to people, but as I said, it goes very fast in the technology today so I believe we actually should know some more ... and understand more of the new technology, to see the possibilities (Participant G, personal communication, March 6, 2018).

20 percent, out of the 100 percent that said that their competence within digital technology was enough, mentioned that their competence may be enough to execute their own assignments but not able to actually do their employees work. Also, 20 percent of the 100 percent said that their competence were enough, but it could be due to the development of digital technology has been pretty slow at the finance department and therefore they have not been required to have much more technologic skills than what they possessed when they started. This result can be connected to the answers gotten in the question above according to the impact of digital technology, since responses there also brought up the fact that there has not been much development within the area.

4.2.1.4 Finance professionals’ qualifications today

The participants were asked to state around three different qualifications that a finance professional at Volvo Group is mainly characterised by. 80 percent of the interviewees brought up expertness as one of these.

Consequently, the finance competence, if you are an accountant you are good at accounting, if you are something else then you will be good at that .... people are mostly quite knowledgeable about their own business, but they are quite narrow ... if you for example work within buses, I only choose one business area, then you know buses but don’t know anything else. (Participant G, personal communication, March 6, 2018)

The employees at finance departments, according to some of the participants, often are very good at what they do, but only on what they do. This means that the skills that an employee has is very narrow and focused on the individual assignments. It could therefore be hard to attain a helicopter
view and be involved in processes of improvement. 20 percent brought up that analytical skills were one of the qualifications that characterised a finance professional at Volvo Group today.

4.2.1.5 Finance professionals’ qualifications needed

According to the same set up as the question above, the interviewees were asked to state around three qualifications that they thought that the finance professionals need to either develop or attain to be more successful in their contributions to the organisation. 70 percent of the participants mentioned the helicopter view, that the employees within the finance department needs to have a bigger perspective and knowledge about the business as a whole.

This highlighted by respondent H, “I also then think business mind-set … Strive for continuous improvement” (personal communication, March 6, 2018).

40 percent of the responses were regarding analytical skills, that these needs to be developed. The analytical skill is also part of reaching the helicopter view. 40 percent also mentioned that communication qualifications are in need to be attained due to the digital technology development. Some arguments for why this is needed were that with the development of digital technology, as mentioned above, some standardised assignments will disappear and cooperation between departments will increase. When cooperation becomes less distinctive between departments, it is important that the communication that is transferred is understood by everyone involved. It is important that one can apply a neutral language that is understood by not only finance professionals but also by people on the human resource department or for example on the technology department. 20 percent of the participants stated that the technical knowledge was one of the qualifications that is in need to be improved. This to stay updated with the ongoing development of digital technology and therewith automatization of some of the assigned tasks. Lastly, integrity was mentioned as one of the skills that is in need to be attained, this was brought up by 20 percent of the interviewees.

4.2.1.6 Contact person at technical problems

The question about to whom the manager turns to when having an issue regarding digital technology sampled three different answers. 50 percent of the responses said to ask both the employees within the finance department where the manager works, and also an IT helpdesk that is established within Volvo Group.

If a function in a certain program, which I don’t really understand how to use it, then, it is often some employee which I may have talked to about it before, or that, that I know knows this so, then, then I can ask around a bit on the department or another department

( Participant E, personal communication, March 8, 2018)

These responses were backed up with the arguments that to whom they turned depended on what sort of technical issue they had. If the question were more regarding software issues, they turn to the employees. If there were to be a question more regarding hardware issues, they rather turn to the expert at the helpdesk. 40 percent of the answers gotten from the interviews said that they only
turn to IT helpdesk when having problems with digital technology. The last 10 percent mentioned that they do not have any specific department available that is focus on technical issues, so this participant was to turn only to the employees.

4.2.2 Digital technology factors

4.2.2.1 Impact of digital technology

When the interviewees were asked what their overall experience was on the development of the digital technology that has happened since they started working within the industry, 40 percent answered that the efficiency had not been affected. To quote one of the participants from the interviews:

_We have so much information today, it is so easy to store so much information .... I don’t believe that we have the correct information, I think that we have too much information, I think that we are inefficient because of that we have too much information _... (Participant D, personal communication, February 28, 2018)

Their arguments to this was, in summation, that the digital technology within finance department has not developed much within the years. Although, more information is accessible today, but people employed do not know how to sort out what information is relevant, therefore the digital technology that has been developed within the financial work has not made it more efficient. 60 percent of the responses instead valued the development of digital technology to have made the departments more efficient than when they started working in the industry. Arguments for the increase in efficiency were focused on how the process of communication has simplified. This due to the easy access to have virtual meetings through for example Skype and therewith the time for travels have decreased and the employees can instead spend that time on their assignments.

4.2.2.2 The digital technology’s impact on customer relationships

Responses regarding if the development of digital technology were to have an impact on the relationship with customers, both the internal and external, 10 percent answered no. The argument for this was that the customer relationship was not really affected by the technologic development but more regarding the human itself. The other 90 percent answered instead that the customer relationships were to be affected due to the development of digital technology. Participant F states that “It is a necessity that organisations within the automotive thinks more integration with the customers, in regard to the technological development with the need to integrate toward customers in the chain” (personal communication, March 6, 2018).

60 percent out of these 90 percent argued that the communication was to be even more efficient and therefore more information were to also be available to the customers, regarding the internal ones. Therefore, they would also get closer to their customers and the middle-hand may disappear so that the chain becomes shorter and they were to act more as partners instead. 20 percent out of the 60 percent said to have the vision of that the relationship with the customers would also change
since the sale will be more about a service in the future. The sale may become, according to these 20 percent, more about selling a software than the physical product.

4.2.2.3 Advantages with digital technology development

The participants were asked what main advantages there was within the development of digital technology that had happened since they have started working within the industry. They were asked to bring up around three different advantages. 80 percent of the responses gathered brought up both the possibility of being flexible and also the availability as some of the most essential advantages. This is clarified by Participant I “That is presumably that you can be more flexible, how you work, work from home, you can work wherever you want. that is an advantage” (personal communication, March 8, 2018).

This refers to that with the technological development, it is easier to work from other areas than the office since people still can be reached easily through example Skype. Some of the respondents talked about having meetings from the office is just as easy as having them when in the car going somewhere else. If you have smaller children, it is also easy to be working from home since you still have access to every tool you got access to when at the office. Another advantage that more than one participant brought up was that the assignments become more qualitative than standardised due to the development of digital technology. The development of automatization is what backed up most of these arguments. That robots are taking over more and more of the standardised monotonous assignments.

4.2.2.4 Disadvantages with technology development

Regarding the disadvantages that have come with the technological development since the participants started working, they were asked to mention the most distinguished ones, and around three different disadvantages. 60 percent of the participants brought up the availability as one of the main disadvantages.

*There is of course a risk that, well, that you don’t, disconnect from work since it becomes a factor of stress to employees ... this so that one thinks one expects to be available all day long more or less* (Participant A, personal communication, March 5, 2018)

Arguments that were supporting why this was a disadvantage was that one always had the access both to work and to be reached by work. The availability has become a factor of stress, even when having time with family on weekends it is very easy to go and check one’s email, maybe send out some answers and there is no time for calming down. 40 percent of the received answers was applied to the size of the available information. The disadvantage is that when a large amount of data is accessible, it becomes harder to sort out what information is actually necessary and important, and which is not. Some of the participants mention that the basic knowledge about the numbers at hand is lost due to the automatization. When this is lost, it is harder to gain the bigger perspective, to attain the helicopter view.
5. Analysis

This chapter includes an analysis of the empirical results, as well as a connection to the existing literature. The chapter is aimed towards finding barriers based on the empirical results, together with making a comparison to the barriers mentioned in the theoretical framework, that the employees face when they are adapting to new assignments after RPA is implemented. Further on, the models will be used to explain how managers can make the employees adapt in a comprehensive way.

In accordance with Parviainen et al., (2017), the goal of digitalisation is to increase the firm performance and reach a better marketplace. The empirical result suggests several barriers that the finance professional face when adapting to the circumstances of RPA taking over their traditional work tasks etcetera. The impacts are analysed to be both major changes to the finance department and its finance professionals, although internal impact is more of a shift in work tasks, while the external impact gives more opportunities for new roles in the organisation. Together, will the internal and external impacts make the finance professional to attain a whole new role in the organisation.

5.1 Found Barriers

When interpreting and analysing the empirical results, there are several barriers that can be found. There are several components that can build a barrier, and these will all be brought up in the analysis of the different barriers below.

5.1.1 Barrier of soft skills

The first barrier analysis will concern the skill sets of employees at the finance department. The analysis will begin with the two questions about the qualifications of finance professionals at Volvo Group. These two questions are partly about what qualifications finance professionals at Volvo Group in general has today, and also about which qualifications they would actually need to possess in order to pursue their assignments with best potential outcome. When combining the results of these questions, a gap is recognised, and it will further be examined from different perspectives. One perspective is, even though 20 percent of the participants mentioned that the finance professionals were already today possessing analytical skills, another 70 percent mentioned that this was something in need to be attained, and thus should be more developed within the skills of the employees. The participants who argued for this soft skill of the employees to be more developed, had the purpose in mind for them to attain a more accurate helicopter view of the
organisation and the overall contributions made in the organisation. Another perspective of the barrier of soft skills that was recognised from these two questions were about communication. As mentioned above, if departments were to work closely with each other they need to know how to communicate with one another, since people with different backgrounds and knowledge will have different language and using terms. Also, 20 percent sought out technological skills as a component of the skills barrier, since technological skills is in need of improvement to stay in tune of the development in the organisation. This can as well be connected to be necessary to attain if the helicopter view is requested to be learned. Further, another perspective of this barrier that was recognised from these two questions were that the finance professionals needs to develop a sense of integrity. This in regard to that the they may be more likely to make value-based decisions.

As found from the empirical results, the qualifications that finance professionals today needs, to either pursue or develop, were the helicopter view, analytical skills, technical knowledge, communication, and a strong individual integrity. Arguments for why the helicopter view was important were that the finance professionals need to do more than provide financial information. They also need to understand the numbers so that they could contribute to the business with, for example, ideas for improvements, such as making the outcome from the employees’ contributions as rewarding as possible. Since the organisation of Volvo Group is operating in a fast-paced innovative industry, analytical skills and an updated technical knowledge is part of what contributes to that employees can attain a helicopter view. With a helicopter view, it is easier to make both value-based decisions, as well as solve problems efficiently.

As seen in the study performed by the Institute of Labour, problem solving and value-based decision making was two of the most important soft skills that is in need to be pursued by finance professionals. This in order to match the skills that will be required when more software of RPA is to be implemented at the office and new more qualitative tasks are assigned (Dixon et al., 2010). Furthermore, when looking at the skill of integrity, this can as well be connected to the importance of making value-based decisions. If an employee that has a deep set of expertness on a particular area where a choice has to be made, but does not have much integrity, (s)he might listen too much to the opinions of less qualified colleagues and then base the decision through a democratic matter. If the employee instead has a strong integrity, (s)he might instead trust the knowledge that (s)he actually possesses and knows. (S)he can therefore make an autocratic decision that is rather based on that knowledge than on a vote within the staff group. When the employees do pursue a strong expertness, it may be hard to see ahead for potential possibilities since one is very caught up in one's own assignments (Dixon et al. 2010). This therefore becomes another perspective to consider of the barrier of skills since it prevents employees to contribute to the organisation with rethinking ideas. If the employees at the finance department do develop a sense of a helicopter view, they could make their contributions much more accurate and rewarding for the firm as whole.

According to Mezger (2014), when manufacturing firms change its business, the organisational activities and competences have to adapt in order to achieve value creation. Thus, a gap is recognised between the empirical results of the qualifications today and what the qualifications
needs to be, and the theory of Mezger (2014). In order to achieve the value creation previously mentioned, the finance professionals need to upgrade their qualifications to a broader view in terms of a helicopter view.

5.1.2 Barrier of communication

As discussed in the theoretical framework, one of the outcomes that is clearly recognised from the transformation and development of the digital technology up until today, is the easy access to communicate with others. With virtual contact through, for example an internal communication program as Skype used by the employees at Volvo Group, the employees are able to have meetings with colleagues on the other side of the globe from wherever and also whenever it is needed (Snickars, 2014). This sort of access results also in the action of improving knowledge sharing within the organisation itself, and if the information is not readable to all receivers this becomes a barrier of communication. If information that is shared in the organisation has the intention to enrich the work of what the employees are contributing with (EY, 2011), it is important that the information is properly understood by all recipients (Dixon et al. 2010). If the information that is transferred throughout the organisation is supposed to be understood by others than the sender, it is important to acknowledge that that the message needs to be written in a way that would be clear to someone that works in other departments than yourself (Dixon et al. 2010). The employees need to therefore be better on the act of communication with people that does not possess the same knowledge as him or herself. When this is done, employees will also come closer to attaining a helicopter view since they will get a broader understanding about the business. For example, when a finance professional is to communicate with an employee at the Human Resource department, that person will not understand what the finance professional wants to convey if the language was in financial terms. It is important that the employees can adapt their language to whom they are speaking to. If the employees were to not adapt their language depending on the receiver it does become a barrier for the organisation since it may contribute in misunderstandings (Dixon et al. 2010).

Also, regarding the value chain, according to the literature, Whitaker et al. (2016), Kagermann (2015), Ancarani and Di Mauro (2018) argues for an increased focus to make the whole value chain more efficient than only internal business, through better communication and digitisation. This would indicate for a greater amount and kinds of actors to communicate to, than only the internal colleagues. Since the finance professional is in charge of the communication of its own work, according to the empirical results, it is only necessary to extend the communication to the actors of the value chain. Since the middle-hand is being removed due to better communication tools, the finance professional would hence receive a larger role of being a communicator, both internally and externally.

Compared to the statements of Vendrell-Herrero et al. (2016), Mezger (2014), Ancarani and Di Mauro (2018) regarding digitalisation’s impact on the business model, the communication is analysed to be increasing in its importance between departments. Because, when a manufacturing firm like Volvo Group offers more customised products, the finance professional will have to adapt
to new work tasks, for example to estimate the profit and cost of each individual product. Since the customised products are assumed to increase the interaction with customers, the internal communication between departments will increase as well. The outcome of this, is analysed to be, the need for finance professional to have a better understanding of each department in the business, thus they will come closer to attaining the helicopter view. These barriers of communication are in need to be overcome, since the finance professionals’ new role in the organisation will be greater and wider spread. The vision of modified business model and thus a changed customer relationship, was only seen by 20 percent in the empirical results. In theory, Vendrell-Herrero et al. (2016) argue for the impact of digitalisation has on the interdependence in B2B and creation of new market conditions, which is leading to a shift for manufacturing firms to offer more customised products. A correlation between the empirical results and the theory of Vendrell-Herrero et al. (2016) is found, since both indicates for a change in customer relationship. However, a lack of knowledge was found when it comes to the vision of a new business model among the participants, since customer relationships are required on a new level, the renewal of competences is in need. Accordingly, the finance professional needs to attain the helicopter view in order to be aware of the new external customer relationships, as well as being able to communicate with these and the internal parties. When communication is clear between the manufacturer and the customer, both parties will get a better understanding of the businesses, as well as the market they operate in.

5.1.3 Barrier of information access

The research of this chapter is to find barriers, therefore the focus will be put on the 40 percent that stated that efficiency had not been affected due to digitalisation, in this case Big data. It is, according to the participants, very easy to access information today and therefore, the usage of the information is to strive for better employee contributions, as well as making those as accurate and as rewarding as it has potential to be. Although, since more time is not applied to go through all information to find the most appropriate one, the employees have a hard time sorting out what information is actually relevant to their work and which is not. This was highlighted by participant D, as seen from the empirical, who stated that there is too large amount of information available, which create the issue to extract the most relevant information. Therefore, this becomes a barrier of information access since employees cannot comprehend the amount of information that is given to them. This barrier exists today because of Big data and its competence to gather large amount of information in a short notice as well as having the ability to store this large amount of data (Snickars, 2014). Many organisations, as mentioned in the theoretical framework, see a connection by having big data to create big business. This because, the more information that the organisation may have gathered, they could more easily find information about, for example, clients and customers. Therefore, it will be easier to meet the needs required by these clients and customers, and from that the business may grow (Czaika et al., 2014). When this much information is accessible, it may help the employees to attain a more accurate understanding about the business, thus coming closer to attaining a helicopter view and to gain perspective. The negative outcome here is, as mentioned above, that even though some information is clearly of great importance and
exhibit many possibilities, there are still occurring issues. When that kind of information is stored within Big data together with a large amount of other information, it may instead be neglected because it will be hard to find the relevant information. Due to this, a helicopter view might not be as easily accessed and opportunities for growth or efficiency processes may be lost. Hence, this becomes a barrier that is created by the firm itself since they have applied big data but not a very functional way to actually process the information gathered.

5.1.4 Barrier of employee’s technical competences

When analysing the answers gathered regarding digital technology, especially focusing on the competence of the employees, this may be connected to the question about the overall experience about digital technology implementation. This because empirical findings state that, there has not actually been many drastic changes within the area, and therefore the need for developing the technical skills has not yet been required. Although, there were 70 percent of the recipients that mentioned that their skills within digital technology could still be improved. Arguments for this were that they might find that they could be able to complete their assignments either more efficiently or more accurate, although they could not know for sure. It is here the barrier of employee’s technical competences was discovered. This is the result to when RPA is being implemented and new more analytical assignments may instead be applied to the human employees, it is a leap between the knowledge and competence needed that must be considered.

The bigger the leap is, the more effort and time is needed for the personnel to adjust and adapt to the new work tasks to complete those in a proper way. If the staff were to continuously update and refresh their technological skills, the leap to take, when new digital technology is implemented in the workplace, would be smaller. Thus, the adaptation for the employees would be easier to do successfully (Dixon et al. 2010). Even though the technological skills may not be essential to conclude the analytical assignments, instead it would be more about getting a better understanding about the organisation as whole to achieve the helicopter view, and being able to manage the digital systems they work with.

Another perspective of this barrier are the sampled results regarding the question about what contact person that managers has when facing technological problems. If the barrier is that the employees and managers have not developed their technical skills during the latest years, they would therefore have a harder time get a broader understanding of the technological development. This in consideration of the organisation as whole, and their contributions to the organisation might not be adequate to the development of the industry. This since, the industry that Volvo Group operates in is a very high paced developmental one (Volvo Group, 2016), it might be rewarding for the firm if their employees could see the whole picture. Even though the skills that are requested to be developed within digital technology might not be essential to hardware-related problems, since in empirical results it was clarified that a total of 60 percent of the respondents turned to their employees regarding function related issues of software programs. Therefore, there might be a subconscious expectation on the finance profession to inhabit technical knowledge, like the infrastructure of the digital technology.
5.1.5 Summary of found barriers

As a summation of these four found barriers, it is discovered that having a helicopter view of the business is of greater importance in each of these. Mainly this is visible in the barrier of skills section where the analytical skills, as well as the technological skills, were of importance to attain the helicopter view. But the importance of the helicopter view was also found in the barriers of both communication, information access and technological competence. Therefore, the focus that will be regarded further in the analysis will be put on the helicopter view, since that according to the empirical findings seems to be a common factor through the barriers.

5.2 Adapt to new tasks

In accordance with the theoretical and the empirical framework, the authors discovered four main barriers when adapting to new qualitative work tasks; skills, information access, communication and technical competence. In order for the managers to make the employees adapt in a comprehensive way and increase engagement, organisations could use a combination of the two models earlier explained: ADKAR and McKinsey 7S (Erskine, 2013), while having the helicopter view in mind. It is also crucial for the managers to follow the different steps of the models, however, since the two models overlap in some situations and are similar to each other, the analysis will be on a combination of the two models. This in order to get a more generalised and accurate answer to how managers should act to make employees easy adapt to new work tasks.

When RPA is implemented, new work tasks and skills are needed, which will change during the time of adaptation since every time a new RPA is implemented, new work tasks will be assigned to the employees. This is a cause of the ability to pursue the work more efficiently and accurately. In order to make the employees to adapt to new skills and tasks, one should attain the helicopter view. However, it is also crucial for the managers to go through the different steps of the models to make sure the employees adapt in a comprehensive way. According to the ADKAR model, it is crucial for a manager to firstly provide information to make the employees aware of the importance of the adaptation and why there is a need for improvement. More precisely, in this step, the managers need to highlight and address information about the importance of changing the skills to be able to adapt to the new work tasks, as well as becoming closer to the helicopter view (Erskine, 2013). The helicopter view, according to the findings, includes skills such as analytical skills, communication qualifications, technical knowledge and integrity. Volvo Group has, up until today, provided information to the employees about the RPA and, according to the findings, has this led to a positive attitude amongst the employees toward the newly implemented digital technology (Interviewee K, personal communication, April 12, 2018).
The first step of the model is also linked to step two, where the managers provide the positive effects of the implementation of RPA, and thus what effect the change in skills and tasks will have on the individual and organisation as a whole. According to McKinsey’s S named ‘Structure’, it is crucial for the managers to highlight that the cause with the implementation will lead to employees obtaining new kinds of assignments and thereby more qualitative work tasks compared to before. The manager also needs to highlight that new departments could be created due to the implementation of RPA and hence, it is important to notice both the current and potential future structure of the organisation and departments (Erskine, 2013). An example of new departments that have been created due to the implementation of RPA is the teams monitoring the robots. These teams have been introduced in both the finance department, as well as the human resource department (Interviewee K, personal communication, April 12, 2018). Not only is it important for the manager to highlight the positive effects the implemented RPA will have on the finance professional's new work tasks, but also the negative effects. Managers could, in this step, further elaborate the information in step one, and make it more clear and understandable about the changes in skills and tasks that will occur due to the digital technology implementation.

Step three of the ADKAR model, including guidance on how to learn and develop the new set of skills and the process of it, is clearly linked to McKinsey's three out of seven S named ‘Strategy’, ‘Systems’ and ‘Skills’. In this step, the managers need to ensure clear guidelines, including tools, educations, time plans and identification of potential obstacles. As well as systems like procedures, policies and processes for achieving daily activities, and for a greater understanding of how the newly created work tasks should be outlined (Erskine, 2013). There are several options for internal training and education at Volvo Group, and organisations with the similar offer could further apply suitable education and training for the employees on their new work tasks. However, Interviewee K (personal communication, April 12, 2018), believes that there might be a new type of need for education and training for the new qualitative tasks. The information and understanding about the changing environment due to the new digital technology is not the only factor needed to be trained and educated, but also to make a time plan for the employees to adapt to the new assignments given. The authors of this thesis assume that when these time plans are done successfully, this could then further lead to Volvo Group, or an organisation within the same industry, will have a competitive advantage compared to other organisations. According to Interviewee K (personal communication, April 12, 2018), Volvo Group implements only one robot at a time, and no crises tend to appear when RPA is replacing an employee’s work tasks. Instead the person being replaced will get new, more qualitative, work tasks.

Step four of ADKAR, including the actual actions of the result gained from step three, involves the ability to adapt to the new skills and work tasks. This step is therefore linked to McKinsey's S ‘Skills’. Managers need to ensure that the capacity to adapt is enough, and if not, they then need to provide the employees with more time to further develop his/her new skills with more proficiency. McKinsey also highlights the importance of understanding that the skills needed in the adaptation process might change, and that there are different skills needed throughout the journey. In this case of step four and the actual actions of the adaptation, McKinsey highlight that the managers need to
possess skills in communication, presentation, negotiation, teamwork and active listening (Erskine, 2013). Thus, is it crucial for a manager to provide ongoing support and coaching, as well as mentoring to ensure the employees adapting to the new skills and tasks in a successful way.

The fifth and last step in the ADKAR model highlights the importance of reinforcement. If a manager wants to make his/her employees adapt to the new skills due to the replacement of their standardised work task, it is crucial to make these new skills sustainable. The manager should in this case focus on the successful outcome of the adaptation, and hence celebrate when employees succeed (Erskine, 2013). The employees at Volvo Group’s finance department have, up until now, adapted positively to the new skills and tasks. It is therefore clearly illustrated that Volvo Group has succeeded with the process of getting the employees to adapt to the new tasks (Interviewee K, personal communication, April 12, 2018). However, when the quantity of RPA implementation increases, the finance department would most certainly face a heavier load of assigned new work tasks. Therefore, the importance of adapting to the new environment and behaviour in a faster pace, with the help of the two models, will be a demand. In addition to this, McKinsey's S named ‘Shared values’ is clearly linked to this last step. If the department has shared values, the managers could assist the employees in the process of making decisions about the new work tasks. This will then further lead to the potential wrongs will decrease, due to the employees and managers collaborate. When implementing RPA, the managers should have a core value of making the employees continuously develop and learn the new skills (Erskine, 2013), and further on develop their helicopter view. Hence, it is therefore important to increase investments that are focusing on education and continuously learning, such as lectures.

McKinsey's S named ‘Style’ and Staff are included in all five steps. Style, including the role of the leadership, means that it is important for organisations to consider the managers as collaborative. The managers should therefore involve the employees in decision making and let the employees provide feedback about their new tasks and required skills. This will lead to the employees being engaged to change their skills and behaviours (Erskine, 2013) towards the new qualitative tasks, as well as developing their helicopter view. The last S stands for ‘Staff’, and are similar to the S ‘Skills’, however the ‘Staff’ step is highly affected by the manager’s decisions and rules. The first component needed to be fulfilled is that the appropriate competence in a team exists (Erskine, 2013). Volvo Group has developed a structure of a team that monitors the implemented RPA and the general finance professionals with the new qualitative tasks can therefore focus on their assigned tasks, instead of being responsible for the RPA (Interviewee K, personal communication, April 12, 2018). In the second component, the managers need to consider the applied structure and analyse if it is suitable (Erskine, 2013). Since Volvo Group has according to Interviewee K had, up until now, succeeded with the implementation and the new assigned work tasks (personal communication, April 12, 2018), the structure seems to be suitable for now, and may be applicable for other organisations in similar state of implementation. The last important component is to make sure that the staff has been educated in an accurate way and are prepared to work accordingly to their new responsibilities. This step highlights the importance of step three and four of the ADKAR model (Erskine, 2013).
6. Conclusion

This chapter is to provide the results from the research conducted in the thesis. The chapter present the found answers to the two research questions that was presented in the introduction of this thesis.

The two research questions that was presented in the introduction of the thesis that were supposed to be answered from the research were, “Which adaptation barriers regarding new delegated work tasks are the finance professional facing?” and “How should the managers make the employees adapt to new work tasks in a comprehensive way?”. When implementing RPA, standardised work tasks will be replaced, and the new work tasks for the finance professional will be more qualitative. Hence, there is a need, as emphasized throughout this thesis, for new skills to be learned. By analysing empirical and theoretical data, including the two models ADKAR and McKinsey 7S, it was discovered that both of these questions can be answered merely with the same suggestion. Looking at the four barriers that were found in the analysis from the empirical and theoretical research, helicopter view was the common factor. The lack of helicopter view became the main barrier that was continuously analysed with help of the two models. Since the two models was used to answer the second research question regarding how to adapt to new work tasks in a comprehensive way, it was found that there is not a shortcut for the employees at the finance department to adapt and hence attain the helicopter view. There are many different steps that are suggested to be followed for the managers to encourage the employees to successfully adapt to their new assignments, and to be engaged in the learning of new skills and qualifications. Although, summarising these steps, it is clear that the main purpose for a successful process is to keep the employees involved and updated. Suggestions on how to involve the employees is in short about sharing information, continuously giving feedback, offer suitable education so that the employees have the tools to actually manage these new assignments, and also to have shared values in the organisation so that employees have same goal to strive for.

Even though, when analysing the case of Volvo Group, it does not seem that it has been many dilemmas regarding getting the employees to adapt to the new assignments. Therefore, this research might be more applicable to future situations where the implementation of RPA is to be more radical at the finance department or for organisations that has not yet begun with RPA implementation.
7. Discussion

This chapter includes a general discussion of the contributions of this thesis, including limitations and suggestions for future research.

7.1 Contribution of findings

Since the RPA implementation is in action today at the finance department of Volvo Group, the research is conducted on the current situation of the organisation. However, the findings of this thesis might be more applicable for future circumstances, because the same strategy could be applied when RPA software is a larger part of the daily work of the finance professionals. As seen in the conclusion, it will become clearer that the employees’ behaviour is in need to be changed or developed, because they have to adapt to meet the qualifications needed for the new assignments. Therefore, being more of a future issue than actually a current one, this might be one of the weaknesses of the thesis. It has both been hard to find accurate information in scientific research, since it is a subject that is rather more discussed in the non-scientific research, such as tech-magazines and blogs. An assumption is that the subject regarding the RPA implementation is an upcoming occurrence in scientific research. This is although a topic of great relevance since according to Interviewee K (personal communication, April 12, 2018) RPA will be developed and also implemented on several different assignments. So, in regard to previous times that robots have been implemented, this thesis is a preparation for what has to come and it is a manual for managers in organisation on how to manage the adaptation process in a comprehensive way.

Looking at the skill of the helicopter view, it is a skill that requires a deeper set of involvement in the business activities. This means that the employees attain the ability to see potential opportunities and seize these, by thinking outside the box. Having a helicopter view also means that employees have a broad knowledge about the business and its industry. It will also include the ability to consider future business situations, and how to face potential problems that may occur. These qualifications refer to the role of being a financial business partner.

With the implementation of RPA, which will be delegated to manage the more repetitive assignments, it will, as mentioned in the thesis, require that the human employees develop a skill set in order to manage the new assignments. However, this may lead to that employees at the finance department will, in the future, work with more qualitative tasks, thus have a broad knowledge about the business. Outcome of this may then be that the employees become eternal beginners. The negative side of this, is that the employees may lose their sense in understanding the numbers in-depth. What was derived from this thesis, is that when new digital technology constantly changes, like software programs but also hardware like computers and phones, this is requested to be learned by the employees, and hence employees needs to be "fluent in the flux". In order for employees to be comfortable with these continuously changing ways of managing their
assignments, they will need to have a mind of a beginner to be able to engage in the learning. In the long-run, by being eternal beginners, these employees will decrease the focus on having expertise in specific financial areas and instead become financial business partners. The idea of lowering the focus of having specific financial areas for each finance professional, is to increase the knowledge and helicopter view of the organisation, in order to become more efficient. However, if no one will have expertness of different financial areas, the risk would be that qualified competences will be lost.

7.2 Limitations and Future research

Future research that can be conducted in this topic, is to analyse several different organisations within the same industry. This to make the empirical results more accurate and reliable, but also with the purpose to see how different organisations may manage similar issues. If several different companies were to engage in a multiple case study, this might also result in a more generalised conclusion. Even though, this thesis is conducted in a way that the study should be able to be applicable to different companies than Volvo Group, it may have unintendedly been more biased towards Volvo Group, and therefore the conclusion might have been affected because of this. Further on, future research could be conducted on the impact of the more advanced software robot, artificial intelligence (AI). It is assumed that also qualitative assignments are to be replaced with AI in the future, and even more advanced tasks may be assigned to the finance professional.
References


Appendices

Appendix A - Interview Questions

Future finance within the industry of automobile
Interview questions

Name: Position:
Sex: Age:
Number of years within the automotive industry: Number of years within Volvo Group:

Background
1. What tasks do you have today / in what area do you work?
2. Do you have any degree or academic education? → If yes, which one?
3. What qualifications do you consider as important for success in your role / your area? Please state at least three qualifications.
4. What are the benefits of having experiences of different positions and work tasks within Volvo Group? (If you are a manager and you hire or, what would be said among your employees)
5. Do you think it is necessary with diversity in your team? If yes/no, why? (Sex, culture, age etc)
6. In what ways are your department affected by diversity?
7. On daily basis, do you work by yourself or in a team?
8. How do you communicate between the departments? Is it the manager that communicates or is it the employees that have the main contact with others?
9. What kind of qualifications does the general financial professionals have according to you within Volvo Group/the automotive branch? Please state three qualifications.
10. What kind of qualifications does a financial professional need within Volvo Group/the automotive industry according to you? Please state three qualifications.

Technological development
1. How is your overall experience of the technology development at your workplace? (Do you experience that the efficiency has increased/decreased at your workplace due to this?)
2. How do you think the technology has influenced on your work today?
   o How does it affect the working climate at your workplace?
   o Has it influenced the office layout at your workplace? If yes, how has the layout changed? (Ex. personal seating’s, free-seating’s, different departments mixed in one area)
How has the work rate been affected? Can you finish more work tasks per time unit?

How has the stress level been affected?

What mainly advantages do you believe the technology development has made on your workplace? Please state three advantages.

What mainly disadvantages do you believe have occurred due to the technology development? Please state three disadvantages.

3. Do you believe your competence within IT/technology today is enough to execute your daily work tasks?

4. Does Volvo Group have Internal educations within IT/technology to keep you updated with changes that occur? → If yes, what is your perception of these?

5. Is there any possibility for you to work from a distance? Can you work from other areas than the office? → If yes, how often do you take advantage of this?

6. What is your experience of your working hours? Have these changed during the years?

7. If you have questions about a technical issue, to whom do you turn?

The future

1. Considering the ongoing technological development; How do you think the future for Volvo Group’s financial professionals looks like? Or generally in the industry.

2. How do you think your job/assignments will look like in the future?

3. How will the division of work be affected? Will cooperation between departments change?

4. Regarding the evolvement of the technology, do you think that the relations to the customers will be affected?

Appendix B – Quotes

Participant A  (personal communication, March 5, 2018, 22.30 minutes) - “Det finns ju en risk att, aa, att man inte, kopplar bort jobbet för att det blir en stressfaktor för medarbetare … så att man tror att man förväntas vara tillgänglig dygnet runt mer eller mindre”.

Participant C (personal communication, March 5, 2018, 02.59 minutes)- “The main thing you have to do is to have the, what I call, the helicopter view … This, so that you can see the business from different angles and that you have a very, very good knowledge of the business. Because if you don't know in which business you are, you cannot really give opinions or judge the numbers”.

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Participant C (personal communication, March 5, 2018, 07.28 minutes) - “We are a very informal company, also, that say, very much driven by the Swedish culture, so it is not eeh, very hierarchical here ... so even my boss is the president of the company ... he goes directly to the controller to get information he needs”.

Participant D (personal communication, February 28, 2018, 10.10 minutes)- “Och nu har vi så himla mycket information, det är för enkelt att ha så himla mycket information ... jag tror inte vi har rätt information, jag tror vi har för mycket information, jag tror vi är oeffektiva för vi har för mycket information”.

Participant E (personal communication, March 8, 2018, 21.47 minutes) - “Om en funktion i ett visst program som jag inte riktigt eeh förstår hur den ska användas så e det ju ofta någon medarbetare som kanske har ehm pratat med det om innan eller som, som jag vet kan det här så, då, då frågar jag nog runt lite på avdelningen eller någon annan avdelning”.

Participant F (personal communication, March 6, 2018) - “Absolut och det är en nödvändighet att företag inom automotive tänker mera integration med kunderna med tanke på den teknologiska utvecklingen för att behöva integrera ah mot kunderna i den kedjan”.

Participant G (personal communication, March 6, 2018, 11.37 minutes) - “Asså finanskompetens, e du redovisare är du duktig på redovisning, e du nått annat så e du bra på det ... oftast är folk ganska kunniga på sin egen affär, men dom är hyfsat smala ... jobbar man exempelvis med inom bussar, jag bara tar nått affärsområde, då kan man buss o kan inget annat”.

Participant G (personal communication, March 6, 2018, 26.21 minutes) - “Jag klarar mig och vi försöker väl tillgodose det på folk, men som jag sa, att det går väldigt fort på tekniken idag så jag tror nog i att egentligen skulle kunna lite mer ... och förstå mer av ny teknik, se möjligheterna”.

Participant H (personal communication, March 6, 2018, 10.33 minutes). - “I also then think business mindset ... Strive for continuous improvement”.

Participant I (personal communication, March 8, 2018, 16.50 minutes) - “Men det är väl att du kan vara mer flexibel hur du jobbar, jobba hemifrån, du kan jobba var du vill. Är väl en fördel”.