

Employee Guide for the Personnel of Dingle Ltd.

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Abstract



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This product-oriented bachelor's thesis was commissioned by Dingle Ltd., a marketing communications company based in Helsinki, Finland. The original idea for the thesis came from Dingle's financial services provider, Greenstep.

The final product of the thesis is a concise employment relationship guide for the personnel of Dingle, which they can use as a reference when acquiring information regarding employment relationships. The company had no prior information package that provides insight into company policy. This product can also be used in the orientation of new employees.

Work for the thesis began already during the summer of 2013 with extensive information collection. The actual writing commenced later in autumn. The theoretical section and the product section were written simultaneously and a survey was composed and implemented in late October to gather more data.

The theoretical background of the thesis covers thesis-relevant topics, such as internal communication in a company and in small groups, theory on knowledge management practices and the difference between data, information and knowledge, as well as Finnish laws regarding labour legislation.

The results of the survey indicated that there were some shortcomings in the areas of internal communication and communication in small groups, as well as in change communication and management. Solutions for these problems have been offered in the final chapter of the thesis.

Keywords

guide, knowledge management, employment relationship, communication

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1 Introduction

When I started working at Dingle in April 2013 it became clear to me rather soon that this was not the fully structured corporate world I was used to. As a new company in a new industry, Dingle hadn't yet established it's administrative guidelines or practices in a clear and easily accessible form. The ideas were there, as was the aspiration to advocate a less conventional way to work. I saw this as an opportunity to help the company in a tangible and purposeful way and chose to link the process of writing an employee guide for Dingle (which I would have done regardless) to my educational objectives.

The idea for the thesis came initially from Greenstep, a company Dingle uses for all its financial services. When I started working at Dingle I wasn't very familiar with employment legislation so I had to spend a considerable time searching for information about matters such as annual leave, mileage reimbursements, per diem and so forth. Also, in every company the policies differ so I had to learn the company culture first and get acquainted with all the policies, mostly in practice. The first 3 months of my employment at Dingle I did plenty of research online and was provided with useful information by my contacts at Greenstep.

Eventually, when I started asking more specific questions regarding HR matters, I was forwarded to Greenstep's HR contact who suggested that it might be useful for Dingle to have an employee's guide which would contain all necessary information regarding Dingle's policies and relevant employment legislation. I had myself thought of compiling an information database of sorts for the company, much in the same lines as what was now suggested, so I thought this was a wonderful idea and got excited about it immediately. It almost instantly occurred to me that this would make an excellent thesis project so I confirmed the idea with my supervisor and contacted my thesis instructor who also green lighted it.

For the product itself I conducted most of the research already before I even knew I would later need it for the thesis project. So in a way I started the whole process

backwards. I had bookmarked pages regarding employment legislation all summer long and saved countless of e-mails with Greenstep to its separate folder in my e-mail, labeled "Useful". This is why it was quite easy to get started with writing the Guide.

To be honest there was not much planning involved with my thesis writing. It was rather structuralizing the information I already had from my previous research. I knew I wanted to make an Employment Relationship Survey to determine how much the employees knew about employment relationships so it took definitely some planning to come up with the right questions. I also conceptualized the possible structure of the Employment Guide well in advance so it was easy to start writing it when it was just mostly filling in the empty parts and then finally figuring out if there was something that needed to be added.

The planning was an important part of the thesis writing process because it helped me to begin writing considerably more efficiently. The almost ready draft of the Guide I was given by Greenstep's HR department was a great platform to start with and start expanding from.

1.1 Thesis objectives and scope

The objective of this thesis was to construct a single source of information in written form for matters related to employment relationship at Dingle. No such information package existed at the moment when I decided to take on this project. The purpose of the guide itself is to provide employment relationship guidelines for the company in an easily accessible form. In some companies this information can be found in collective agreements but since Dingle follows none the information had to be collected from several sources, mostly using Finnish legislation as the main source.

This thesis is a product-oriented thesis which means that its whole purpose was to create a final product and analyse the process of realizing it (HAAGA-HELIA University of Applied Sciences 2012). The Guide consists of important topics that have to do with Dingle's employees' everyday work life. As the Guide is not an orientation manual for new employees (even though Dingle will use it also for such purposes) I made a

deliberate decision not to include any information in the Guide that was not strictly related to employment relationship in general.

1.2 Publication Structure and Format

The structure of the Guide is close to the very first draft sent to me in July 2013 by Greenstep's HR department. I kept all relevant topics from the draft and added some topics that I thought were relevant to our company and needed to be in the final Guide. The topics cover the most important matters related to employment relationship at Dingle and I decided to add a few examples as well.

Dingle has its own colours, fonts and presentation guidelines that the company wishes to be utilized in all Dingle's materials so I aimed to use those as much as possible when writing the Employment Guide. The Guide is very simple with only little colour, consistent font and no pictures. It was a conscious decision to leave those out so that the messages would be as clear as possible, without any distracting factors. The simplicity of the Guide is coherent with its purpose; to provide the employees with solid facts and adapted guidelines.

The Employment Guide will be printed out in paper format and stored in a place at the office were all employees can access it at all times. In this form it will also serve the HR and Administrative personnel of the company since it will be easily accessible at the workplace. The Guide will also be stored in digital form in the digital databases used by Dingle and will primarily be used in this form. In digital form the Guide can be accessed from outside the office as well which is very important for Dingle since some of the employees work from home offices and visit the actual office in Helsinki rarely. And finally, the Guide will also be gone through with all new employees when they start working at Dingle. It will become part of their orientation process and provide them with better understanding of what their responsibilities and rights are as an employee at Dingle.

1.3 Commissioning party

The commissioner of this thesis project, Dingle Ltd., was established in 2009 by marketing and CRM professional Juho Jokinen and his friends. Since then, Dingle has grown from a one man company to a company of over 40 employees. Some sources state that Dingle is the largest social media agency in Finland. Dingle provides companies with solutions for marketing on the media platforms such as Facebook, YouTube etc. In short, Dingle helps companies become social.

Dingle's main objective is to create something for the customer, weather it is content, strategy, concepts or campaigns. The next step is to distribute what has been created, either through Dingle's own channels or earned, rented or paid channels. After distribution it is time to optimize the "product" by measuring, analysing, reporting and developing it. (Figure 1)

Create	Distribute	Measure	
Strategy	Own	Analyze	
Concept	Earned	Report	
Content	Rented	Optimize	
Applications	Paid	Develop	

Figure 1. How Dingle works (Dingle 2013)

The Finnish Association of Marketing Communications Agencies (MTL 2013), also called MTL in short, made a study in 2013 that included all registered marketing communications agencies in Finland. The study didn't include Dingle, however, because Dingle was not yet a registered member of the MTL. Dingle's CEO compared Dingle's key figures to the information provided by the study and came to the conclusion that

Dingle is the fastest growing marketing communications agency in Finland (Jokinen 2013).

1.3.1 Greenstep

As mentioned before, the idea for this thesis came from a company named Greenstep. The company has offices in five different locations around Finland but we use primarily the services of the Espoo office. The services Greenstep offers include the following:

- Basic Financial Services
- Business Reporting
- Controller/CFO Services
- Financial Modelling
- Corporate Finance
- Finance Process Development
- Treasury Services

(Greenstep 2013.)

The Administrative Team works closely with Greenstep on a daily basis, for example when dealing with invoicing, reporting and payroll issues.

1.3.2 Absence of collective agreement

A collective agreement is an agreement which states specific terms of employment such as pay, holiday compensation and sick-time pay. The terms in collective agreements are agreed upon by workers trade unions and employer's unions and the terms are generally more beneficial for the employees than those dictated in Finnish labor legislation. (Occupational Safety and Health Organization 2013.)

According to section 7 in the Employment Contracts Act (55/2001) "The employer shall observe at least the provisions of a national collective agreement considered rep-

resentative in the sector in question (generally applicable collective agreement)". Dingle is not applicable for any existing collective agreement in Finland at the moment. Dingle's field of operations, new media and social media marketing, is a relatively new industry so a collective agreement for this segment hasn't been drafted yet, if it ever will be.

1.3.3 Target audience

The employee guide is primarily targeted for Dingle Ltd.'s existing personnel and new employees but in general it could also be adapted to be used in other companies in the same industry. Mainly in companies that follow no collective agreement and have the need for concise employee guidelines.

At the time this thesis is written, the target audience at Dingle consists of 40 employees (including the CEO) between the ages 22-43. Majority of the employees are under 30 years old and several are still completing their higher education studies.

In the beginning of August 2013 Dingle's employees were faced with changes in the team structures. Four customer teams were created and each customer team consisted of 4 employees: Team Leader, Account Manager, Content Specialist and Media Specialist (Figure 3). In addition to these teams there were the usual teams: Administrative Team, Sales Team, Developer Team and the project-workers (Figure 2). The project-workers are Community Managers who can work for different teams. They can, for example, moderate a customer's Facebook website and post status updates on behalf of the customer.

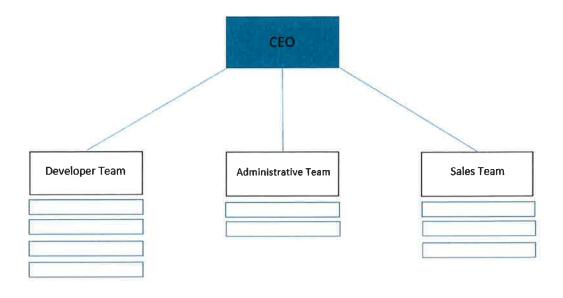


Figure 2. Dingle's Team structure

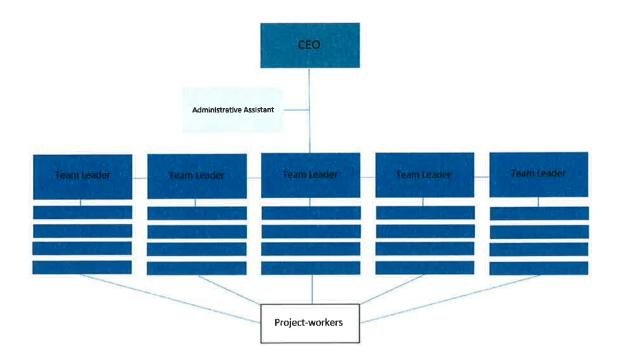


Figure 3. Dingle's Customer Team structure

The Guide is designed to serve all Dingle employees in one way or another from the CEO to project-workers and interns. The Guide does not include guidelines or legislation for young, underage employees.

2 Theoretical framework

Most of the theory used for this thesis project was collected from publications and other sources regarding knowledge management, organizational learning, corporate communication and Finnish labor legislation.

2.1 Communication

Communication is something that comes naturally to us. It is exchanging knowledge and experiences, but also communality, which is belonging to a family, work community or nation. In 1940's it was believed that communication was successful when a message has technically been sent from one place to another. Recently it has become clear that it is not quite that simple. Nowadays communication can be found everywhere from basic workplace situations to social media interaction. We live in a communication society. (Juholin 2013, 44, 22.)

Before the new technologies we utilize almost daily today, internal communication was, in definition, employees communicating internally within the organization. During our new heavily technology dependent era internal communication has breached the boundaries of physical organization and spread through blogs and e-mails. The line between internal and external communication has become vague. (Cornelissen 2008, 195.)

2.1.1 Communication in small groups

In many companies today, group working skills are essential. This includes knowing how to successfully communicate inside a small group. A small group can consist of minimum 3 members but the maximum amount of group members is debatable and could be up to 20. A high number of members, however, can decrease the interaction between all group members significantly. (Beebe & Masterson 2012, 5) What separates a random group of people waiting for a train from groups at a workplace are the goals and the purpose that they share, their feeling of belonging to a certain group and their influence over other people in the group (Beebe & Masterson 2012, 3).

A more commonly used term in the corporate world for the word group is *team*. However, these two are not necessarily the same thing. Teams generally are groups but it is a matter of the structure and working together as a team to grant a group the title of team. In teams the goals are clear; if the team is successful the members will be rewarded. The structure of team is also straightforward; everyone knows their own responsibilities and also the responsibilities of their team members. The operations and expectations of the team are common knowledge to the team members and the team has defined a way to coordinate their work in a clear way. (Beebe & Masterson 2012, 6.)

It could be said that a group is a team that doesn't function well. Cornelissen (2008, 194) stresses that when employees in a company have specialized tasks it is important to coordinate those tasks appropriately in order to get the best results from individual specialization. If it is unclear to the employees what their colleagues' roles are they won't be able to reach their full potential and therefore will not present the best value to the company. According to Beebe & Masterson (2012, 8-9) in teams everything is more clearly defined; objectives, roles, responsibilities, rules and working methods. To build an effective team those elements are required. More precisely, it is important to have specific and team-inspiring objectives, know everyone's role in the team and who to report to, have educated people in team who know how to do their jobs, have a unified team working towards the same goals, have supporting and knowledge-sharing environment, to set higher goals than is expected, to receive support and praise from outside the team and to have exemplary team leaders.

2.1.2 Change communication

Human beings are naturally opposed to change because it makes them feel insecure, worried, nervous, anxious and fearful even. They doubt what will become of them and if they have a job after the change. This is also called resistance to change and it is not only a negative thing since it raises questions essential to decision making. It is also a sign of ability to interact inside the company. (Juholin 2013, 390.)

When making any type of changes inside an organisation it is crucial to remember to keep everyone in the company updated on the occurring changes. Change communication ensures that the personnel understand what the change is about, why it is necessary and what its purpose is. Sometimes the personnel's expertise could also be benefited from in the change process. (Heiskanen & Lehikoinen 2010, 20.) Juholin (2013, 391) states that change without communication and interaction isn't even possible. If change communication is poorly handled it might lead to a crisis situation when crisis communication has to be implemented.

If the communication during a period of change is unsuccessful the impact could be bigger than expected. According to Cornelissen (2008, 198) top-to-bottom communication increases employees' organizational identification, meaning their feeling of belongingness to an organization, especially if the information is recognized as reliable. When the level of reliability of the information increases, so does the organizational identification of the employees. When there are rumours and misplaced information circulating around the office it might decrease the organizational identification level drastically at the workplace. Heiskanen & Lehikoinen (2010, 21) agree. According to them, motivation, work atmosphere and trust can decrease if the change communication isn't properly executed. Maintaining the employees' trust is the one of the main challenges. It should be clearly communicated what the changes are going to be, who will be affected, why the change must occur and what the direction is.

The responsibility to communicate the change relies on the management and supervisors. It is their job to define the company strategy in regards to the teams, units and individuals and change management and communication is part of it. It is important to remember that the management and the rest of the personnel might have completely different ideas about what information is relevant and important. This might cause mixed messages. The management believes it is sharing important information regarding the change but the rest of the employees can't see how that information benefits them. And that is their first priority; understanding how the change affects them personally. One way to make the employees more committed to the change is to involve them in the change planning or execution process. (Heiskanen & Lehikoinen 2010, 67.)

2.2 Knowledge Management

Knowledge can be explained through a process of refining data. Data in itself is the raw material where information and, eventually, knowledge can be derived from. It doesn't provide opinions, nor is it relevant and hardly has purpose in itself. Data is facts. Information, however, is relevant and purposeful. It has meaning that data simply doesn't have. Information can be described as a message, meaning that is has a sender and a receiver. It is up to the receiver to decide whether the information he or she receives really is informative. Successful information has an impact on the receiver and it informs. (Davenport & Prusak 2000, 2-5.) Knowledge is something deeper and harder to define. Davenport and Prusak (Davenport & Prusak 2000, 5) have their own explanation of how knowledge works: "It originates and is applied in the minds of knowers." Knowledge is intuitive and needs our humanity and our complex human brains and behavior in order to exist (Figure 4).

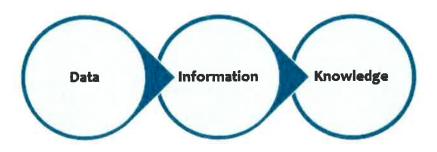


Figure 4: Process of refining data into knowledge, 2013

John L. Kmetz (2012, 2-3) has a slightly different approach to the definition of "knowledge". According to him, information actually is knowledge. He explains this by stating that both information and knowledge are derived from human intellect and they can be communicated to other people. He illustrates his perspective with a model, which explains how not knowing you have information can mean that you do not, in fact, have information (Figure 5). This is the core of knowing what we know and how important it can be.

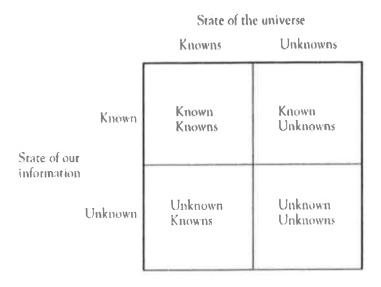


Figure 5. Model of states of information (Kmetz 2012)

Simply put, the model represents four possible forms or states of knowledge; KK (Known Knowns), KU (Known Unknowns), UK (Unknown Knowns) and UU (Unkown Unknowns), which all are basically what they seem to be. KK is the information we know we have and consider to be the truth, KU is a question we know but don't know the answer to, UK is information we have that we can't specify or interpret and UU is information that eludes us and can't be analysed (Kmetz 2012, 3). These states should be acknowledged at the workplace to improve the processes and ones understanding of competencies.

This brings us to knowledge management and organizational knowledge. Debowski (2006, 16) states that "Knowledge management is the process of identifying, capturing, organizing and disseminating the intellectual assets that are critical to the organization's long-term performance." The intellectual assets are the minds of employees with different sets of skills and expertise which the company should be willing to utilize. Organizational knowledge can be stored in several forms into different knowledge systems or it can be found on individual employees. On individual level the knowledge can be either tacit knowledge or explicit knowledge. Tacit knowledge means the sort of information a person has collected and refined over many years and has gained expertise on. Explicit knowledge, unlike tacit knowledge, can be shared with colleagues and other people in general in the form of, e.g. presentations and documents. Corporate knowledge, which can be found in the intranet or company archives, and individual

knowledge together form the entire organizational knowledge of the company. (Debowski 2006, 17-18.)

Since the general direction of work has been from product and manual labor based work to services and knowledge capital more and more knowledge workers have emerged. The knowledge workers are human capital whose work requires them to acquire knowledge constantly and use it to transform and add to their existing knowledge. They can possess different forms of knowledge in the organization, such as knowledge of useful sources, knowledge of organizational structure and identities and the knowledge to foresee future possibilities. (Debowski 2006, 31.) At Dingle all the employees are knowledge workers so it is important for them to acknowledge the extent of their knowledge and use it to their and the company's advantage.

Dingle utilizes several so called knowledge repositories at the moment, including the most relevant one, which is Google Drive. In Google Drive is stored almost all the explicit knowledge the company has collected over its existence, from presentation templates to personnel lists. A knowledge repository is a collection of embodied knowledge which can, for example, take the form of documents. That embodied knowledge is then easy to retrieve from the repository whenever needed. (Davenport & Prusak 2000, 146.) One of the objectives of this thesis is to add the final product, the Employee Guide, into Dingle's knowledge repositories.

It is paramount to the company to recognize what knowledge is important to the company's business operations in order to find the core knowledge and define its scope, parameters and structure. Core knowledge is knowledge that has operational and strategic value for the company and it should be easily accessible. One of its main goals is to reduce unnecessary duplicated efforts of the knowledge workers when they go looking for knowledge that has already been found but not shared with others. Defining what is core knowledge can, however, be a difficult and time consuming task. (Debowski 2006, 170.) A good place for this knowledge is a knowledge repository. The knowledge regarding employment relationship could be defined as core knowledge in a sense that it is time consuming for the companies knowledge workers to seek the

knowledge from various sources when they could get it from a single source in a knowledge repository and so effortlessly. It can even be paralyzing in regards to work performance and concentration.

The solution to sharing knowledge at a workplace is quite simply letting people talk to one another, this way enabling and promoting the sharing of knowledge. Basically any question that is asked from your co-worker that receives a reply can be considered transfer of knowledge. (Davenport & Prusak 2000, 88.) The trick is to incorporate this transfer of knowledge into company culture. This can be helped, for example, by creating trust between the knowledge workers so they are more inclined to share their knowledge, creating common ground for them by the means of e.g. job rotation and by rewarding efforts even if they delivered no pay-off. Having common ground is key in successful knowledge transfer. (Davenport & Prusak 2000, 97, 100.) At Dingle there are people from different backgrounds working together and little has been done to create a common platform for knowledge transfer.

The organizational structure of the company also has impact on how well the knowledge management works at the workplace (Debowski 2006, 114). After Dingle went through a change in the organizational structure, it can be said that it was a change for the better from knowledge management point of view. The company has moved from relatively confusing non-structures to team structures. As I have explained before, there are 4 customer teams that include a Team Leader, Account Manager, Content Specialist and a Media Specialist. Therefore there are now different roles in each team, providing different perspectives and expertise and working towards the same goals.

In many ways Dingle already has an unrealized knowledge-oriented culture that promotes the sharing of knowledge even if no one has ever heard of the knowledge management theory. Davenport & Prusak (2000, 153-154) mention that when there is a positive view of knowledge (e.g. the employees have freedom and willingness to explore), when they feel positively about the company and when there is a culture at the

company that is suitable for knowledge management, a knowledge-friendly culture is easier to embed to the company.

2.3 Finnish Legislation

The final product of the thesis, the Employment Guide, was constructed mainly by using company policies and Finnish legislation as the information basis. The major sources for information were the following pieces of Finnish labor legislation:

- Employment Contracts Act
- Annual Holidays Act
- Working Hours Act
- Non-discrimination Act

It was also necessary to do research on remuneration and in-kind benefits on the Finnish Tax Administration's website. Dingle employees have the right to in-kind benefits such as meals and telephone.

The Finnish legislation can be very vague on some aspects so I found the sort of sites useful that had translated the legislative information to more easily understandable form and examples. These were the websites of the Ministry of Employment and Economy and the Occupational Safety and Health Organization.

According to the Employment Relationship Survey most employees said they were either familiar or somewhat familiar with the Finnish labor legislation, which is good news.

3 Research

I conducted an anonymous qualitative research survey to all the employees at Dingle Ltd. in order to determine how much knowledge the employees already had on issues related to employment relationship and their rights as employees, where were they collecting the information from and how much did they actually want to know. Some

questions were also included regarding the new team structures to see if that had affected their knowledge or feeling of security in the company in any way. The survey was called Employment Relationship Survey and it can be found from the Appendices (Appendix 1).

It was known before the planning began that the employees were not as aware of the basics of working life as they perhaps needed to be. Because the average age of the personnel is so low and some employees are still in school studying for their bachelor's or master's degree they had not yet managed to familiarize themselves with working life or the general policies of companies. Some employees are foreign so their knowledge of Finnish employment legislation and general policies are understandably limited. That is why I chose the entire Dingle staff as the target group for the thesis. I wanted to collect data from all available perspectives on the matter.

I constructed the survey myself so no piloting had been done for the survey before. I followed instructions from Keith. F. Punch's book (2003, 36) were it is mentioned that the survey should be first introduced to a sample before publishing it to the entire target audience. A sample is a technical term generally meaning a group of people chosen from the target group who the survey will be tested on. I chose to use Dingle's CEO as the sample for the survey because I knew he might have development ideas for the survey. It was also very convenient since I knew I might have to wait for replies from my other colleagues a long while.

My sample group, even if consisting of only one person, was a success. I got the development ideas from him that I had expected and also some question suggestions. I implemented all the development ideas into my survey because I felt they benefited the survey. The development ideas concentrated on the structure of my survey and the order of the questions. I found that by following the sample group's ideas I was able to create more coherent structure for the survey and the questions made better sense in a different order.

Punch's book focuses on small-scale quantitative survey which was exactly what was needed for the thesis because it studies the relationships between the variables (Punch 2013, 1). It is also targeted for graduate students like me who only have the resources and time to conduct a small-scale survey. The survey has mainly quantitative questions and only a few qualitative questions, which I felt like I needed to add to the survey to provide future development suggestions for Dingle.

The survey was published to the whole target group on October 15, 2013. I wanted to start analysing the results quickly so I presented the participants with quite a strict deadline for answering the survey; a week. The survey took maximum 10 minutes to complete and by the deadline the survey had been taken by 24 people. That is over 50% of the entire target group so I was very happy with the result.

3.1 Results

I want to introduce here the results of the Employment Relationship Survey that were most relevant and provided important information concerning this thesis. All questions in the survey didn't provide new insight into the situation so I decided not to go through the results from those questions since they have little relevance.

The absence of collective agreement was a surprise to almost half of the respondents of the Employment Relationship Survey. 46% of the employees didn't know that Dingle follows no collective agreement. 10 out of 24 answered that it bothers them a bit whereas 9 employees had never even thought about it. From this we can come to the conclusion that a small majority of the employees know that Dingle utilizes no collective agreement and this either bothers them to some extent or it hasn't even crossed their mind (Figure 6).

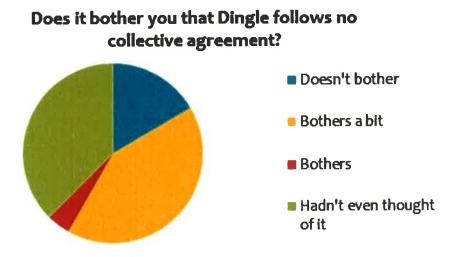


Figure 6: Employment Relationship Survey, 2013

The Survey also revealed that some employees believe that in a larger corporation the employee rights would be clearer to the employees and there would be someone looking after the employees' rights. Somehow one respondent also related small start-up companies to no leave allowance.

The objective of the survey was also to determine where the employees collect their information from, if they know where to collect it from. From the survey it was very clear that the majority turned to online sources when looking for information regarding their employee rights. The second most used source was the company's HR person or a person of similar position. Supervisor was mentioned as the third most used source, which shows that the employees perhaps don't trust that they can get this information from their Supervisors (Figure 7).

Where people look for information regarding their employee rights:



Figure 7: Emloyment Relationship Survey, 2013

I also felt it was important to ask the employees in what form they would like to receive the information regarding employment relationship in general at the workplace. A large majority would like receive this information from their Supervisor, which I was quite pleased with because I believe it is good for the teams to receive information straight from their Supervisor (Figure 8). Now, with the aid of the Guide the Supervisors can find the information their team members are requesting and give it straight to them without involving additional people. Still, in some cases, additional information might be needed so it would be good if the Supervisors would include a third person from the Administrative Team to provide some insight.

In what form do people wish to receive information regarding employment relationship?

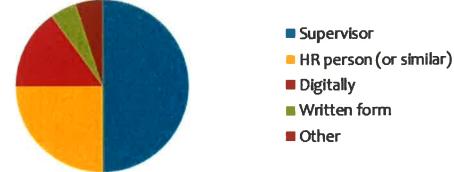


Figure 8: Employment Relationship Survey, 2013

Since the change in the team structures and in the organizational structure happened in September there were several things pointed out by the employees in the Employment Relationship Survey regarding how the transition could have been done better. Many employees were not entirely happy with the way and time schedule the news of the team structure change were presented. A few respondents mentioned that the news of the changes occurred too fast and suddenly and the execution was even faster. One respondent mentioned that news of bigger changes, such as the change in the organizational structure, should be given well in advance and the news should come from their immediate supervisor. Being left in the dark increased feelings of insecurity and uncertainty in the employees that were perhaps not as well informed of the structure change as others. Many respondents agreed in the Survey that they feel internal communication in the company could be improved. It was pointed out that the company has so many internal communication channels that it is hard to decide what channel to use for different types of information. In some channels the information given can also be out-dated.

It was also mentioned in the open questions that the employees hoped they could get to know their new roles better and also those of their team members'. Roles and responsibilities hadn't been defined in the team and employees were not sure who to contact inside their team regarding certain matters. It was suggested that the teams could do something together to increase the team spirit and get to know each other's roles and responsibilities. In addition to uncertainty in their own teams, one respondent also mentioned that they don't know what is happening in other teams. The respondent was especially curious about their ideas and strategy but in general the point was that the respondent hoped the teams could learn good practices from each other to be used in customer cases.

4 Discussion

4.1 Feedback

Since this was such a practical thesis it was imperative that it was made according to the wishes and suggestions by the commissioning party. I requested some feedback already in late October regarding the unfinished product and tried to apply the suggestions to the product the best I could. Second time I requested feedback when the finishing touches were made to the Guide.

From the feedback discussions it became clear that some aspects of employment relationship and company policy hadn't even been thought of before, e.g. how long an employee can take temporary leave when there is a death in the family or when the employee turns 50 years old. This was the case primarily because such events hadn't yet occurred in the relatively new company. It was therefore useful for the commissioning party to have to think of these matters before they actually happened.

The length of the Employee Guide was also discussed in the feedback sessions. The commissioning party had never conveyed any wishes regarding the length of the finished guide but in the feedback session it was mentioned that the draft was quite long. Not too long however, since I was able to cut out some issues that didn't need to be lengthily opened, such as certain sections from Annual Holiday Act and Employment Contracts Act. I managed to go around the problem and indicate in the text that our company follows these Finnish legislative acts in these matters. Links to helpful online sites were then provided at the end of the guide.

It was also a wish of the commissioning party that the language used in the guide would be friendly and playful. They didn't want it to be filled with tedious official text that would hardly match the company culture. I still personally wanted to keep the text somewhat official because of the nature of the text but decided to solve the issue by including playful text to parts where it didn't impact the seriousness of the message in a negative way.

It was the opinion of the commissioning party that a lot had been done to improve the human resources aspect of the company. The results of the Employment Relationship Survey were useful for the company because flaws were discovered in e.g. internal communication and team interaction. Now that those flaws are out in the open, they can be addressed accordingly for the improvement of the company. It yet remains to

be seen how the employees will react to the Guide and if they will use it as much as the hope is and as often.

4.2 Learning experience

The fact is that there was plenty of potential at Dingle for making any type of research and writing a thesis about it. I could have done the research project about anything really, especially since Dingle is part of an industry that is still new, fresh and growing. The reason I chose to do the Employee Guide was simply that I found it to be the most urgent issue for the company. It needed to be done and I am glad I got the opportunity to be the one to do it. I'm also glad that I can continue working for the commissioning company so I can develop, maintain and promote the use of the Guide in the future.

One of the things I might have done differently, if I had had the time, is that I would have added a few questions to the survey, for example, a question establishing the age of the responder. That was not critical information but it would have provided me with a more detailed image of the responders. Regardless of not asking this question, I still feel I got the information I needed from the survey, as well as the variables and their relationships. I originally also planned on conducting interviews of the CEO of Dingle and a person working in a company that has a relevant situation in regards to the lack of a collective agreement, preferably in the HR or Communication department. I even had a person in mind already but decided then that it wasn't necessary for my thesis, however interesting it was to me personally.

In the end I started feeling the pressure of finishing the thesis in time since towards the end my schedule was dependant on receiving feedback in time and making necessary adjustments to the Employee Guide before returning it. I kept pushing, however, and managed to finish well on time, which proved the old English saying true: "When there's a will there's a way." I am glad that I was able to help the commissioning company by creating the Guide but also excited about all the new information I gained when conducting research for the thesis and the Guide.

5 Recommendations

During the process of writing this thesis, several issues that could require deeper investigation were discovered. Here I offer some recommendations or solutions to the matters that seemed to need developing at the commissioning company.

5.1 Internal communication

Because Dingle has employees working from different locations outside the office it is understandable that internal communication can be an issue. The necessary information might not always reach the intended people, even those working at the office. One reason for this could be the use of various communication channels. People are confused what the right channels are for certain information and which channels are the primary channels to be used.

One way to solve this issue is to restrict the available channels at the workplace. To concentrate only on those channels, which have proven to be most effective and/or most popular. Certain information should also be communicated through certain sources, for example through the Supervisors. It is important that the employees know where to expect different types of information from.

5.2 Teams

From the Employment Relationship Survey it was clear that the feelings towards how the organizational structure change happened and how it was communicated were mostly negative. The respondents felt it all happened too fast, information was poorly communicated to the employees and people felt insecure about their future roles in the company, or if they even were going to have roles in the future. After the structural change occurred the employees that were assigned to the customer teams were still confused about their roles and responsibilities and those of others in their new teams.

To develop and improve the knowledge that the team members have of their own teams, some team building exercises and events should be introduced to the teams.

The teams already have mutual goals that tie the team members' efforts together but that is not enough to build the team spirit and knowledge. Dingle already has a small forum for the teams, that occurs once a month, where teams present cases they have been working on. The objective of the forum is to learn from others' success and hopefully get new ideas. This sort of an event is a start but more should be implemented into the company processes.

5.3 Knowledge culture

As was mentioned already before, Dingle already has a good start in developing a knowledge culture at the workplace. However, it would be more helpful if the employees knew what knowledge culture actually is and acknowledged its existence. At the moment the guess is that knowledge culture hasn't been embedded to the company culture solely because no one has the slightest idea that such a concept even exists. The company would benefit from knowledge culture because the sharing of knowledge would be faster and more efficient, freeing everyone to work on what is really important.

What could be done is to embed the knowledge culture more firmly to the company culture by introducing the idea in the first place. This will take some time and resources, naturally, but for example in the case of customer teams it would be beneficial. Dingle already promotes knowledge culture by giving the employees time to interact and share their knowledge freely but so far it has been unrealized by most.

6 Benefit of the thesis for the commissioning party

The final product, the Employment Guide, will benefit the commissioning company in a way that is includes now many necessary links and pieces of information compiled to it in an easily accessible form. This will hopefully save the employees' time when they don't have to search for the necessary information from the vast and unreliable source that is Internet. The Executive Team will also benefit from the Guide since they can access it to find information to pass on to their team members. This will also perhaps

help save money for the company, which was not the objective of the product, but a happy by-product of the Employee Guide.

The company will also benefit from the Employee Guide when they recruit new employees. It includes all the information (or at least links to correct sources) a new employee needs to know about his/her employee rights and the company's policies.

At the moment this thesis was written, the creation of the Guide was not common knowledge at the workplace. The only mention of the Guide that reached the entire staff of Dingle was in the Employment Relationship Survey. There I explained the purpose of the survey and its relevance to my thesis process. But since the Employment Guide was made mainly to serve all employees of Dingle I am planning to present the Guide to the entire staff so they know that it exists and its use is promoted.

The Guide will require constant upkeep to maintain the currency of the information. The links need to be checked every now and then to confirm they still work and it is important to stay on top of current media where, for example, new changes in labor legislation will be discussed. Of course the company policies may also change so those changes should also be updated to the Guide. It is the Administrative or HR personnel's task to maintain the Employee Guide and promote its constant use to the staff. It should be checked and, if necessary, updated at least a couple of times a year. The Guide's layout and design can also be developed further to ensure it always stays fresh and modern.

At the time I am finishing the thesis I have yet to introduce the finished guide to the employees of Dingle. However, steps have been taken towards that. The guide and how it can be used will be introduced to the employees in one of Dingle's weekly meetings where almost everyone will be present. A wider presentation will be made in one of the company's Content Days when also employees working from outside the office will partake.

There has also been talk about publishing the guide more formally once a year.

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Appendices

Appendix 1. The Employment Relationship Survey

Employment Relationship SURVEY (anonymous)				
Are you? - Male - Female				
Are you?				
- Finnish - Other				
How long have you worked at Dingle?				
0-6 months6-12 months1-3 yearsLonger than 3 years				
Do you know who your immediate supervisor is?				
- Yes - No				
Do you trust the information given to you by your employer?				
- Yes - No				
N	О			
Pl	lease explain:			

In what form do you wish the information regarding employment relationship was offered at the workplace?

- Straight from the HR person or supervisor
- Digitally (e.g. Google Drive, Dropbox)
- Written form, e.g. in a folder
- Other

Are you familiar with Finnish labor legislation?

- Yes
- No

How well do you believe you know your employee rights?

- Not at all
- Quite well
- Very well

Do you know where to look for information regarding employee rights? (Holidays, sick time pay etc.)

- Yes
- No

YES

Where do you usually look for this information?

Your supervisor

Company's HR person

Online

Outside expert (e.g. Occupational Safety and Health Administration)

Other

How often do you feel confident that you have gotten the right answer from your source of information?

Always

Often

Never

Are you aware that Dingle follows no collective agreement?

- Yes
- No

How do you feel about the fact that Dingle follows no collective agreement?

- It doesn't bother me
- It bothers me
- I haven't even thought about it

Have you ever worked for a large corporation?

- Yes
- No

YES

What differences do you see between being an employee in a large corporation compared to a small start-up business?

So you feel you are more or less "on top of things" now than before the change in the team structures?

- More
- Less
- Same

Does the new team structure change your perception of working at Dingle for the:

- Better
- Worse

Do you feel your position as an employee improved or worsened in the changes to the team structures?

- Improved
- Worsened

On a scale of 1-5 how would you rate your cooperation with your team leader (1: does
not work − 5: works great)?
- 1
- 2
- 3

- 4 - 5

Please write here any development suggestions regarding sharing organizational knowledge at Dingle or in general:

Appendix 2. The Employee Guide



Mannerheimintie 15 A 00260 Helsinki www.dingle.fi facebook/digitalmingling



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Introduction

Welcome to reading this Employee Guide for Dingle! I hope you find it useful and enlightening, weather you are only now beginning your journey at Dingle or if you are an old employee just looking for guidance.

We are always looking to improve the guide so if you find there is something missing, please let your Supervisor or a member of the Administrative team know. Thank you!

We want you to feel at home at Dingle!

At Dingle we encourage interaction between all levels of traditional hierarchies (age, status etc.) and mutual respect. We are all equals at Dingle and everyone's opinion and feedback matters. We have invested in workplace satisfaction by introducing Monday mediation sessions and daily morning porridge into the work environment.

We encourage openness and sharing between employees and hope that new ideas can grow from this interaction.

Remember to take part in Dingle Party Team's (DPT) events if you haven't already! DPT's activity can be followed in its own Facebook group as well as Twitter, @DinglePartyTeam.

Dingle's values

We believe in a new kind of working culture: our people work at any time at any place they want and in the office there are no cubicles or own desks.

Coming to the office is a way to mingle and be part of a great team, where the meaning of "colleagues" and "friends" often melts into one another. Our personnel are encouraged to dare and to take risks, but always with respect to others, to our customers and to society.

About the Guide

This guide has been constructed to work as an instructions manual to all Dingle's personnel. It contains the company's policies and how they have been put to use. The guide will be updated when necessary.

The guide has been made in collaboration with the personnel and the executive team.

Work time (and overtime)

We try to give room to creativity at Dingle and think that this can be achieved with flexible and innovative working methods. At Dingle, you are not tied to your desk from 9.00 to 17.00 but instead we want you to find your own way to work as efficiently and creatively as possible.

Work time

Your working hours have been agreed with your Employer or Supervisor in your employment contract. According to Working Hours Act (605/1996) regular working hours should not exceed 8 hours a day or 40 hours a week. However, the regular working hours can also be agreed so that the average is 40 hours a week over a period of no more than 52 weeks.

Dingle employees have flexible working hours. This means you don't have to be at the office every day at the same time and leave at the same time. The daily working hours can be extended or reduced by no more than three hours according to the Working Hours Act (605/1996). At Dingle this is quite flexible. The main objective is that you are available to the Customer and your colleagues a certain period of time every day (or however you have agreed with your Supervisor) and you complete the necessary tasks to keep your work going.

Please remember to always mark in your calendar when you are not available during normal office hours so others can act accordingly.

Lunch break is not included in the work time.

Recording working hours

Working hours are recorded in Netvisor, preferably daily, unless otherwise agreed with your Supervisor. If you are only just beginning working at Dingle you will be instructed how to report your hours in Netvisor by your Supervisor or a member of the Administrative team.

If you are a current employee and also have difficulties using Netvisor for reporting hours, please contact your Supervisor or a member of the Administrative team for further training.

As mentioned, it is preferred that the hours will be reported daily in order to avoid forgetting your tasks afterwards. In any case, the reporting needs to be finished by the end of every month. The hours need then to be submitted for approval on the 1st of the following month (recommendation).

Supervisors will need to approve their team members' hours after they have been submitted for approval.

Overtime

You may be required to work overtime occasionally. However, since Dingle utilizes flexible working time, overtime is generally compensated as free time unless otherwise agreed with your Supervisor. At Dingle we require Employees to even out their excess or lacking hours in 3 months' time.

If you have agreed with your Supervisor that your overtime will be compensated as money you need to report your hours in Netvisor using the suitable *Wage type*. Your Supervisor will later approve your regular and overtime hours if they are as agreed.

Employment contract, salary, fringe benefits and perks

At Dingle, every employment contract is unique but always in accordance with Finnish labor legislation. Salary and other employment relationship terms are defined in your employment contract.

Salary date and method of payment

The monthly employees will receive their salary on the 28th of every month.

The hourly employees will receive their salary on the 15th of every month.

In both cases the salary will paid to your bank account on the predefined dates.

Fringe benefits

At Dingle the employees are entitled to a meal deduction. This means, that you will pay 75% of the taxable value of the meal benefit. You can get a Lunch Card from Luottokunta, which you can use to purchase lunches. One lunch on the card is worth 8,80. The card is offered as a meal deduction, meaning that the taxable value of the lunches (6,60 (lunch) will be deducted from your salary.

A member of the Administrative team will download the lunches on your Card each month. Unless you inform otherwise, the maximum amount of lunches downloaded on the card is 20. This amount (1 lunch per working day) is dictated by the Finnish Tax Administration.

If you want a Lunch Card, inform your Supervisor of this and also a member of the Administrative team, who will then order the Card for you from Luottokunta.

You can read more about the Lunch Card from Luottokunta's web site (see in Useful links).

At Dingle the full-time employees are entitled to a phone benefit. The value of the benefit is 20€ per month, which covers the costs arising from text and multimedia messages and telephone calls.

How the phone benefit works in practice, is that you will need to redirect your phone bills to Dingle's invoicing address and Dingle will start paying your phone bills. 20€ will be added on top of your salary. The taxable value of the phone benefit will be deducted from your salary.

There are also other negotiable benefits such as bicycle, public transport and housing. These you must discuss with your Supervisor.

Perks

It's not only the in-kind benefits that make Dingle a great place to work! Or what would you say to morning porridge offered at the office daily to start your day or to all the coffee and tea you can drink during the day. The serving of beer at office events isn't bad either and you are also free to use the PlayStation and Xbox, which are located in our meeting rooms.

We want to make the Dingle office a comfortable and creative place to work so any suggestions you might have regarding achieving this goal are well appreciated and taken into serious consideration. Our newest acquisition is a beer pong table, which we absolutely had to get in order for us to develop our skills in this noble sport. So feel free to think outside the box!

Annual Holiday

We follow the Finnish labor legislation, more specifically the Annual Holiday Act (162/2005), when defining our personnel's annual holidays. The information regarding Annual Holidays is cited straight from the Annual Holiday Act.

A few useful words:

- holiday credit year: period from 1 April to 31 March
- holiday season: period from 2 May to 30 September
- **a weekday**: a day other than Sundays, church festivals, Independence Day, Christmas Eve, Midsummer Eve, Easter Saturday and the First of May.

About period equivalent to time at work you can read more in the Annual Holidays Act 's Chapter 1, Section 7.

Length of Annual Holiday

You are entitled to 2,5 weekdays of holiday for each full holiday credit month. However, if you have worked an uninterrupted period of less than a year by the end of the holiday credit year, you will get 2 weekdays of holiday for each full

holiday credit month. Any fraction of a day, for example 12,5 days, is rounded up to a full day of holiday, in this case 13 days of holiday.

It is good to remember that Saturdays use up annual holidays as well so 1 week of vacation uses up 6 days of your annual leave balance.

Time of Annual Holiday

You need to use up 24 weekdays of holiday during the holiday season (summer holiday). The rest of the days (winter holiday) you can use up before the start of the next holiday season. You have the right to use up your holidays in uninterrupted periods unless your Employer requires you to divide the portion of the summer holiday that exceeds 12 weekdays due to work continuity reasons.

The employees are encouraged to use up their holidays when the customers are on their holidays as well. This is usually in July.

A spreadsheet will be circulated among the employees before the beginning of the next holiday season so that you can notify the Employer of your desired holiday dates.

Holiday salary

The holiday salary will be paid to you before your holidays begin. Dingle employees do not receive a separate holiday bonus.

Your holiday salary depends on if you are a monthly employee or an hourly employee. Regardless, you will at least get your regular or average salary for your annual holiday period.

Hourly or provision rate employees working less than 14 days a month receive holiday compensation of 9% or 11,5% of the total salary of the holiday-earning year. This depends on how long your employment at Dingle has continued.

Sick-time and occupational health services

Dingle has an agreement with Diacor to provide our employees with occupational healthcare.

What to do when you become ill?

When you are in need of occupational health services you should go to Diacor Keskusta located at Keskuskatu 7, 00100 Helsinki. It is also possible to make an appointment by calling 09 775 0800 or online on Diacor's home page.

In case you are prevented from performing your duties based on your Employment Contract due to sickness or other disability to work, you need to immediately inform your Supervisor.

You will need to provide a medical certificate in case the disability to work continues over 3 days (preferably from Diacor).

Sick-time pay

The Employee's right to sickness leave salary is determined in accordance with the Employment Contracts Act and the Employer's practice in force at the time.

If your employment relationship has lasted for a minimum of 1 month, you are entitled to full pay during your time of sickness up to the end of the 9^{th} day following the day you fell sick. Still, only up to the point where Dingle's right to national sickness allowance under the Sickness Insurance Act (364/193) (1224/2004) comes effective. If you have worked for Dingle less than a month you will be entitled to 50% of your pay.

Naturally, you will not be entitled to sick-time pay if you have caused your disability to work willfully or by gross negligence. If asked of you, you will need to present a reliable account of your disability.

Included in Occupational Healthcare

The following services are included in our occupational healthcare plan with Diacor:

- ✓ Statutory and preventative occupational healthcare according to a separate operational plan
- ✓ General practinioner level medical treatment.
- ✓ Physiotherapy with a referral (note) from a doctor, max 10 times/person/year You can read more about the services included in our occupational healthcare plan in the occupational healthcare service agreement. Please ask your Supervisor or a member of the Administrative team to show you this document if needed.

Occupational safety

At the moment, Dingle's Occupational Safety Official is Kerttu Takala.

The statutory Occupational Safety's Operational Plan has been constructed together with Diacor.

Temporary absences

During the workday you are **free to exit the office** whenever you want. Go have lunch with your friends in a nearby café or take a refreshing walk in the park.

Just remember to tell someone where you are going, or at least mark the time you are unavailable to others in your calendar (include travel times) so everyone can see when you are not available.

You can also take days off regardless of how many annual leave days you have collected. If you wish to take **unpaid leave** you must confirm this with your Supervisor. The agreement can be made orally.

You have right to be absent from work for unforeseeable and **compelling family reasons**, for example if your family is faced with a sudden illness or an emergency that requires your immediate attention. If such event occurs, please inform your Supervisor of your absence as soon as possible.

We understand that when there is a **death in your family** you will want to take some time off from work to attend the funeral and be with your loved ones. We will do our best to grant you that time. Your annual leave will not be affected by the days you are absent and you will receive your normal salary.

If you are **getting married or registering your relationship**, congratulations! You are free to take 1 paid day off for your wedding – 3 if you invite your colleagues to the party.

If you have been with us for over a year you will also get a paid day off for your **50**th **and 60**th **birthdays**.

You can also get a paid day off for your **moving day**. Remember that you can have a paid moving day maximum once every 12 consecutive months.

Parental leave and salary

We are one big, happy family here at Dingle so all new additions to our wolf pack are warmly welcomed. No matter how tiny they are.

Maternity-, special maternity-, paternity-, adoption- and parental leaves are determined by the Finnish Employment Contracts Act and Sickness Insurance Act. You can find more information regarding these from the Useful links section.

Ladies: you will receive your full salary for the first 3 months of your maternity leave.

Gentlemen: you will receive your full salary for the first 6 weekday's period of paternity leave (including in-kind benefits). Salary will be paid only from the first paternity leave period.

Travel

At Dingle we encourage our employees to use the cheapest, yet most effective way of public transportation. We also recommend using our customers' hotels and services if possible and convenient. Please, feel free to use your own car if it seems most efficient but first check with your Supervisor if it's appropriate.

The business travel expenses can be claimed in Netvisor (explained more in detail in the Expenses section).

At the Office

Our office is a mobile office, meaning that most people do not have permanent working stations. You are free to use any working station you want at the office and it doesn't need to be the same one every day. Due to the mobility of working stations you required to clean up your temporary desk daily when you finish working because another person may be sitting there the next day.

The different teams are seated in groups around the office and some teams, e.g. the Developer Team has permanent working stations. However, this is not the case with everyone.

All employees have a locker where they can store their personal belongings and working equipment. This is the place where you can move your computer etc. overnight instead of leaving everything on the temporary working station.

It is also the employees' responsibility to take care of general cleanliness at the office. Coffee mugs etc. must be taken to the kitchen (the cleaning staff will not touch these) and all papers need to be taken off the desks at the end of the day because the cleaning staff is not allowed to touch or move any papers left on the desks. This means that the working stations covered in papers will not be cleaned at all.

To be able to access the office outside working hours you will need to know how to disable the alarm and put it back on. If you haven't received the code and password yet, which are necessary if you will be visiting the office during weekends or out of office hours, please contact a member of the Administrative team.

We also practice recycling at the office. So please, don't throw recyclable bottles, paper or cardboard in the trash. They have their own recycling bins. Also remember to throw all sensitive and classified papers in the locked security bin located at Tori.

Internal Communication

We use several platforms for Dingle's internal communication. Make sure that you have access to all of the following:

Google

Facebook group : DinglersFacebook : Dingle Playground

Basecamp

• Netvisor (if you do billing)

Dingle Party Team also has its own communication platforms that you might want to take advantage of (if a constant stream of silliness doesn't bother you):

Facebook group : Dingle Party TeamWhatsApp group : Dingle Party Team

Dress Code

We don't want anyone to be someone they are not and we have no need for uniformity so you are free to wear what you like at the office. Just be yourself and show it through the way you dress.

Naturally, we want you to respect the customers and dress accordingly to customer meetings etc. Dressing up a bit for an important customer meeting shows you value the customers enough to look good for them. And keep in mind, grey suit sells!

Expenses

The nature of work at Dingle sometimes makes it necessary to make purchases, either with your own money or the company credit card.

Company Credit Card

Some people have been given a company credit card that can be used to make customer related purchases such as prices for campaign winners and taxi costs when getting to a customer meeting. If you feel like you need a company credit card, please contact your Supervisor.

When you possess a company credit card you need to save all the receipts with VAT's and items explained for the purchases you have made with the card. At the office can be found a multi-level metal tray containing plastic folders. One of these folders have your name on it so please remember to put your receipts in your folder as soon as possible after you have made the purchase.

The following information needs to be written/found on the **front side** of the receipt:

- Project (cost category)
- What has been purchased and why
- Names of people the expense concerns
- Amount of VAT

Please keep in mind that the card should only be used for company purposes! All personal purchases will be deducted from your salary.

Expense claims in Netvisor

If you make a company related purchase with our own card or cash (from your own pocket) Dingle will reimburse you for that purchase. You can do this in Netvisor by following this path: *HRM – Work hours and travel cost – Travel and cost write-offs – Add new travel claim form.*

Always remember to inform your Supervisor that you have made a new expense claim in Netvisor. It is your Supervisor's task to "accept" your expense claim and it is hard for your Supervisor to know when to check if there are "unaccepted" expense claims in Netvisor if he/she hasn't been informed of it.

Greenstep will pay the "accepted" expense claims every week on Thursday to your bank account.

If you are a new employee, you will receive instructions on how to make expense claims in Netvisor during your first few days at Dingle. After this, you can ask advice from your Supervisor, colleagues or a member of the Administrative team. Instructions can also be found from Netvisor's support site

Useful links

Diacor – Dingle's Occupational Health service provider http://www.diacor.fi/en/home.html

Finnish Tax Administration – Official Decision for 2013 on Fringe Benefits http://www.vero.fi/en-

US/Precise information/Tax_prepayment/Employers/Fringe_benefits/Official_D ecision_for_2013_on_Fringe_Ben(26220)

KELA – Benefits for families with children http://www.kela.fi/web/en/families

Luottokunta / Nets – Lunch Card http://www.luottokunta.fi/en/Products/Lunch-card/

Ministry of Employment and the Economy – Act on Job Alternation Leave (1305/2002)

http://www.finlex.fi/en/laki/kaannokset/2002/en20021305.pdf

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