

MOTIVATIONAL PRACTICES AND THEIR SUITABILITY IN AN ACCOUNTING COMPANY

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<p>Abstract</p> <p>This thesis is conducted for analyzing the motivation level of two working communities in an accounting company in Eastern Finland. The purpose is to increase management awareness of the personnel well-being and work motivation after major changes, and to search out most suitable motivational practices for the certain working communities. The study results and proposals would help to improve the personnel commitment and well-being at work that leads to enhance of the company's profitability and success.</p> <p>The study is based on the qualitative research method. Research is started by gathering and handling the most common motivational theories, and what is about motivation. The most referred theories in this study are Maslow's hierarchy of needs, Herzberg's two factor theory, Vroom's expectancy theory and Locke's goal setting-theory. Motivational theories and study material were gathered from literature, magazines, web publications, interviews and empirical experiences.</p> <p>After the theoretical part the current motivating practices in the company are presented. The empirical part was started by preparing a motivational related questionnaire for the employees. Questions of the survey consisted of motivation related multiple-choice questions and couple of open ended questions. For support the survey results empirical observations were made during the author's internship in the target company.</p> <p>The survey results demonstrated clearly the need for development. Motivation level was declined due to the changes in personnel and used practices for motivating were challenged. The most critical factor to develop proved to be internal communication and management skills. The research results, analysis of them and proposals are presented in the last chapters of the thesis. The project overall was successful from the both the author and from the commissioners point of view. Comprehensive analyzing of the current situation rose up also some new interesting topics for further studies as implication of cultural differences within the organization, and change management in the company.</p>			
<p>Keywords</p> <p>Motivation, well-being at work, profitability, personnel commitment</p>			

ABSTRACT

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1 INTRODUCTION

Today's hard competition in the labor market has led to critical evaluation of the job applicants. To the most appreciated features and requirements from employee have risen education, experience and motivation.

After weak labor market situation more educated applicants are applying in a new work, and recruiting principles must be conducted. An important competitive feature; motivation has become an increasingly valuable selection criterion in recruiting process as well as a part of company's success factors. If an individual does not have any motivation, successful results are not possible to reach.

A motivated employee's work enthusiasm and willingness to work is essential to be supported and promoted. Positive and inspirational work atmosphere can effect widely on personnel work motivation. Even it has been kept as a highly challenging factor that company can influent, companies have started to invest and focus more on the factor (Healthfield 2017.) Companies increased awareness about the effectiveness of employee motivation, and how fatal it is in reaching competitive advantages have affected greatly to the development of personnel wellbeing and investments in training. The higher skilled and motivated employee a company has the better performance will be achieved. "If organizations want to get the most out of their employees, they will benefit from creating conditions for their employees to experience the highest possible inner motivation at work." concludes Dysvik from a BI Norwegian School of Management (Psychcentral 2017).

In this thesis I have specialized in two working communities of a large size international accounting company in a city1, and a city2 in Eastern Finland. The international company provides accounting and payroll services and has hundreds of offices around the Nordics (Azets Insight 2017). The study was conducted for clarifying the current situation after the personnel changes in the certain working communities and to detect if the current motivation practices are still advisable for the target company. In the theoretical part of this thesis motivation and motivation related factors are explored and processed. In the empirical part of the thesis I focused on the research questions:

- What is the motivation level of employees after the organizational changes?
- How to impact positively in the motivation level?

The empirical part is implemented by using qualitative research method that eases to define and understand the current motivation level of an employee. The research method is applicable for this study due to the nature of the research, which attempts to understand and determine the employees work motivation and the factors affecting it. In this research the results are qualified by utilizing the results of the conducted survey, as well as interviews and observations as typical in qualitative studies. The motivation level of an employee is explored

from the perspective of the employee. Finally this study provides beneficial rewarding and incentive methods, which are enhancing employee motivation and commitment to the company.

2 RESEARCH BACKGROUND

In recent years conversations and news about well-being at work and work motivation have increased. The conversations are highlighting the personnel related competitive advantages still more important. Weekly news about human capital and wellbeing at work have challenged companies to improve their working conditions, pay more attention on employee motivation and well-being at work that facilitates to commit an employee.

According to Ruohotie & Honka (2002, 13) work motivation and good working atmosphere are the main factors for a committed employee. To achieve the important success factor; a committed employee, the level of well-being and employee's work motivation should be measured and objectives for the development set. Kaasalainen (2014) reveals that behind the well-being at work can be seen just two simple causes: an engaged employer and employees. Different campaigns and competitions that measures well-being at work and work atmosphere that influence on employee motivation has also become more popular as challenger for companies. One of the most famous competition related to working conditions in Finland is called Great Place to Work. Annually organized, globally known competition is based on two selection criteria resulted: the Trust Index Employee Survey and the Culture Audit Management Questionnaire. The trust index determines employee satisfaction of working conditions and the culture audit emphasizes organization's value system, practices and programs that imposes unique culture of a company. (Great Place to Work 2017.)

The commissioner in this thesis process is an internationally operating limited company in accountancy sector, called Azets. Azets is a large size company and its net sales amounted to EUR 38.7 million in 2016 and it employed 434 people. Even the net sales declined by 11.8 percent, the result for the financial year was EUR 4.1 million and the operating profit margin was 13.3. The company's equity ratio was 46.5 per cent, thus the company can be considered as a solid company. (Taloussanomat 2017.) In Finland the company is registered as Azets Insight Oy. The essential reason for this employees work motivation research were the recent organizational changes in two certain working communities in city1 and city2. The changes based on the company's values to be forerunner, who provides responsible, personal and punctual service internationally (Azets 2017).

Having started my internship in the office of city1, the accounting company proved to be an interesting enterprise to cooperate with. In the thesis I will focus more on the working community in the city1 and most of the empirical observations are gathered in that office

during my internship. The major personnel changes in the city1 in 2017, and in city2 in 2016 in Eastern Finland provided a potentiality for conducting the first work motivation related research in the certain offices. The actual research about the motivation level of the employees has not conducted before, but the organization implements once a year the Employee Engagement Survey (EES), where the organization is evaluated as an employer, and how the employees experience the working community is surveyed. The EES survey does not focus on work motivation, therefore this research would provide important information and tools for promoting the personnel work motivation and committing the employees.

The topic itself was inspirational and fascinating that was easy to end up. Previous experiences and several conversations have attracted my strong interest in personnel well-being, human resource practices and development of those. Motivated employee as a key success factor for a company is coming more and more prominent.

2.1 Research Objectives and Research Questions

As a thesis project the primary objective was to improve the student's research and analyzing skills, increase topic relating awareness and get closer to reality in business circumstances. The secondary objectives were to facilitate the target company's executive to get aware about the current situation in the working communities, and find out how they can contribute work motivation of their employees. To reach the goals of this project the topic related theory will be covered and a motivational questionnaire for employees will be implemented and analyzed. The motivational questionnaire is intended to constitute for applicable in any other offices of the international company. Through questionnaire is strived to recognize the key factors that are affecting on the employee motivation in the target company and to interpret how motivated they are at the present time. The main research questions are following:

- What is the motivation level of employees after the organizational changes?
- How to impact positively in the motivation level?

The maintained research questions seek to determinate the commitment and motivation level of the organization's employees in the city1 and the city2 after the remarkable changes in the personnel. The questionnaire includes both work atmosphere and work motivation related questions. The current situation will be explored from the employees own perspective, where the observations and interviews are amplifying the survey results.

In the office of city1 are currently working six employees in bookkeeping, payroll, and financial expert and consultancy duties. The working community of the city2 consist of 32 employees working with the same kind of duties as the employees in the office of city1.

Providing important information to supervisors and management about the current situation the management will be more aware about how to affect positively to the personnel motivation. The key motivating factors are aimed to define as accurately as possible, when suggestions for committing and motivating the personnel more to the company could be formed precisely.

2.2 The structure of the thesis

This thesis is started with going through motivational theories that most famous psychologists as Abraham Maslow, Frederick Herzberg, Edwin A. Locke and a professor Victor Vroom have proposed. Extrinsic and intrinsic motivation, the physical and physiological factors influencing on the employee motivation and commitment are considered for opening the motivation as a concept in the chapter 4. After the theory part chapter 5 is introducing shortly what is about change management. The conception is wide and the matter could be treated as a separate topic.

After presenting the current motivating practices used in the target company can be moved to the empirical part of the thesis. The motivation and work atmosphere related survey for the employees is gone through in chapter 7 followed by the questionnaire results. The appropriate questionnaire for the employees will clarify the current situation in October 2017. The asked questions were opening the conception about how the employees see the motivating practices applied to them and what is motivating them? All the comments and answers are important and will be analyzed equally and confidentially.

The questionnaire and its results are analyzed one by one in chapter 8. The analyzing is based on the motivational theories presented in the earlier chapters. The chapter 9 summarizes the development proposals for the company about how and what motivation and commitment factors the organization could improve to enhance employee satisfaction with the workforce. In the concluding chapter the thesis project and research implemented will be evaluated and argued, where the suggestions for the further studies are also given.

3 THE RESEARCH METHOD

Qualitative research method refers to a research aimed at the results by using words and phrases, where figures and statistical methods are not typical. A qualitative research analysis is a cyclical process without tight rules as in quantitative research. In a qualitative study direct contact between the researcher and the person or object being examined is essential. (Kananen 2008, 24-25.) Interaction with the people involved in the research enables them to be heard and to understand different opinions. Qualitative research has typically essential complementary interpretation gathered from interviews and empirical observations that are not possible to translate into numbers as typical in quantitative research method.

For this study the qualitative research method was chosen because the aim of the research was to understand and evaluate the current situation and the level of the employees' motivation after the personnel changes. The material for the qualitative research was collected by means of a questionnaire, interviews and observing the behaviors of the employees during the thesis author's internship in the office of the city 1. It is general to use interviews as a primary source for qualitative research that was also used method in this thesis for endorsing the observations made from the conducted survey (Erikson & Kovalainen 2016, 4-5). The interpretations based on the several discussions and interviews with the employees worked at the accounting company for several years. The observations are presented anonymously in the thesis respecting on each employees privacy. Confidential empirical study at work were strongly supporting the understanding of current motivation level of the employees as well as the current situation as whole.

4 MOTIVATION

Committed or engaged employee refers generally to an employee's psychological relationship with a company (Viitala 2013, 87). When aiming to commit an employee and methods and tools are explored, two different terms appears often; motivation and commitment. Motivation and commitment are closely related to each other, in where motivation is a reason for engaged employee. Work motivation and good working atmosphere are the main factors for a committed employee. (Ruohotie & Honka 2002, 13.) Motivation is a psychological state associated with a particular situation, which determines why she or he acts? In more detailed; how vividly, with what activity and diligence man works and where his or her interest is directed.

Motivation is derived from the word motive. When talking about motives, they usually refer to needs, wants, celebrations, so-called internal incentives, and rewards and penalties. Motivation means the space created by the motives. (Ruohotie & Honka 2002, 13.) Motivation appearances as a force and energy to act and perform, and explains why people behave in a certain way. According to Smith (1994, 89) employees need motives that company survives with its resources.

Motivation is also strongly related to employee's well-being and healthy. When talking about organizational development developing areas can be shared in three parts; effectiveness and quality, well-being and healthy, and know-how and workmanship (Lindström 1994, 24). It is not typical to hire most skilled employees today. In labor market high motivation can replace a lot of expertise, if the applying person is willing to learn new things and his or personality is fitting in the target community.

4.1 Meaning of motivated employee

Engaged employees are seen extremely essential for company success. If employees are not engaged on the goals and mission set, the employee turnover tend to be high and short-term employments require multiplied resources. The employee turnover must be strived to minimize when resources are able to address to the other important matters to achieving the targets.

The engagement and motivation are closely related with each other. According to Rasila & Pitkonen (2010, 5) it is possible to support an employee in his or her motivating process, but impossible to motivate an employee directly. If the employee does not have any intrinsic motivation or willingness to reach the goals set it is impossible her of him to succeed at work. Below created figure visualizes the benefits of a highly motivated employee that among others Rasila & Pitkonen (2010) have argued.

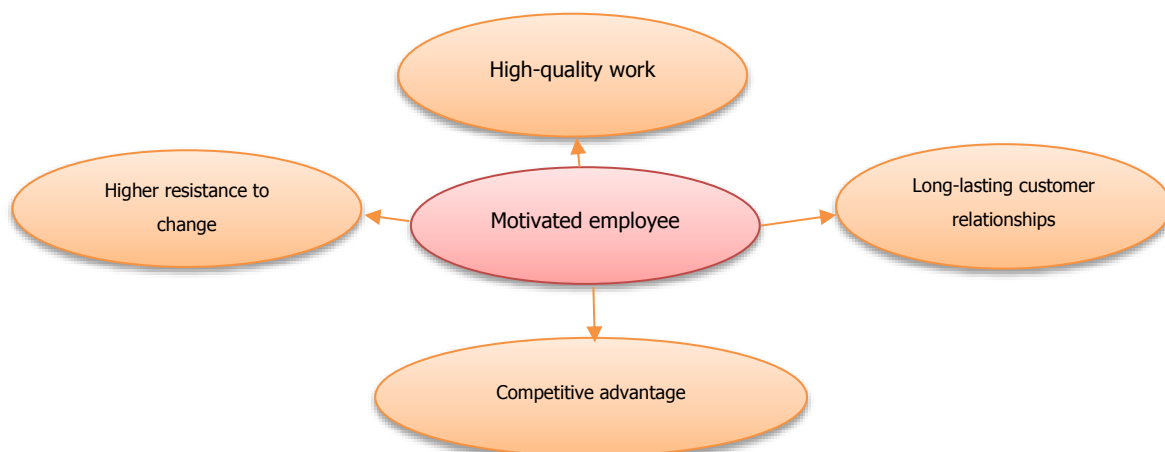


Figure 1. The benefits of a highly motivated employee. (Adapting Rasila & Pitkonen 2010, 5-8.)

4.2 Extrinsic motivation

Motivation is often divided into internal and external motivation. Nowadays the concept is not as clear as it has been kept before. Motivation factors are now seen as complementary and no longer mutually exclusive. The individual's total motivation is better understood by the complex and individual phenomenon of these motivations. The same factors that promote internal motivation can also stimulate external motivation and vice versa. (Luoma et al. 2004, 21.) Extrinsic motivation is about when the motivators for acting in a certain way are external. In that case man behave due to outside incentives and consequences of work for example to gain a certain reward, position, career opportunity or so on. (Paasivuori 2017; Hyppänen 2013, 144-150.)

There may be significant differences between employees regarding motivation. Some people succeed and get motivated more with intrinsic motivators and others reach their highest performance with extrinsic motivational factors. The same incentive may lead an employee to behave in a different way than the other who have got motivated about the same factor. For that reason the incentive methods and practices should be precisely directed to a certain working community. By analyzing a certain working community the most effective motivational practices can be determined and unnecessary and misleading practices can be avoided.

4.3 Intrinsic motivation

It is essential to define your dreams, objectives and interests for enhancing your intrinsic motivation. What are the objectives to reach that are rewarding an employee internally? The objective set should be realistic to achieve, fascinating and positive challenging to maintain the internal motivation (Robbins 2000, 50-51).

In internal motivation refers to the pleasure of working, when the motivator is the work itself, the employee's mental growth, career advancement, increasing responsibility and achievements at work (Robbins 2000, 47-48). In internal motivation, it is characteristic that work itself rewards its creator because man works because of himself (Paasivuori 2017). Internal forces guide one to a certain direction and activities. Intrinsic motivation factors can be related to the needs for the self-actualization, development and validation of human needs that are introduced in more detailed in the chapter 4.4.1. Abraham Maslow: The hierarchy of needs theory. Maslow has called intrinsic motivational factors also as growth needs (Maslow 1943, 372 – 376).

4.4 Motivational theories

Motivational theories can be divided into process theories and content theories. In the following chapters are focused on the A. Maslow's hierarchy of needs and F. Herzberg's two factor theory as content theories. The content theories describe internal factors that guide behaviour. The process theories as Victor Vroom's expectancy theory and Edwin Locke's Goal-setting theory describe the beginning, maintenance and ending of behaviour. (Otavan opisto 2017.)

The most common motivational theories presented in this study were developed in United States and are culture bound. Even the theories are often criticized, the theories are chosen for this study due to their popularity and success. The widely used and globally explored theories are based on a human behaviour and basic needs.

4.4.1 Abraham Maslow: The hierarchy of needs theory

Abraham Maslow was an American psychologist who wanted to find the motivation that is behind of human behavior and acting. The famous Maslow's hierarchy of needs is based on the thought that people's needs are satisfied progressively (Forsyth 2006, 19-20.) The pyramid about the Maslow's theory is presented below for clarifying the different stages of human needs, where the progressive satisfying of need is started from the bottom of the pyramid.

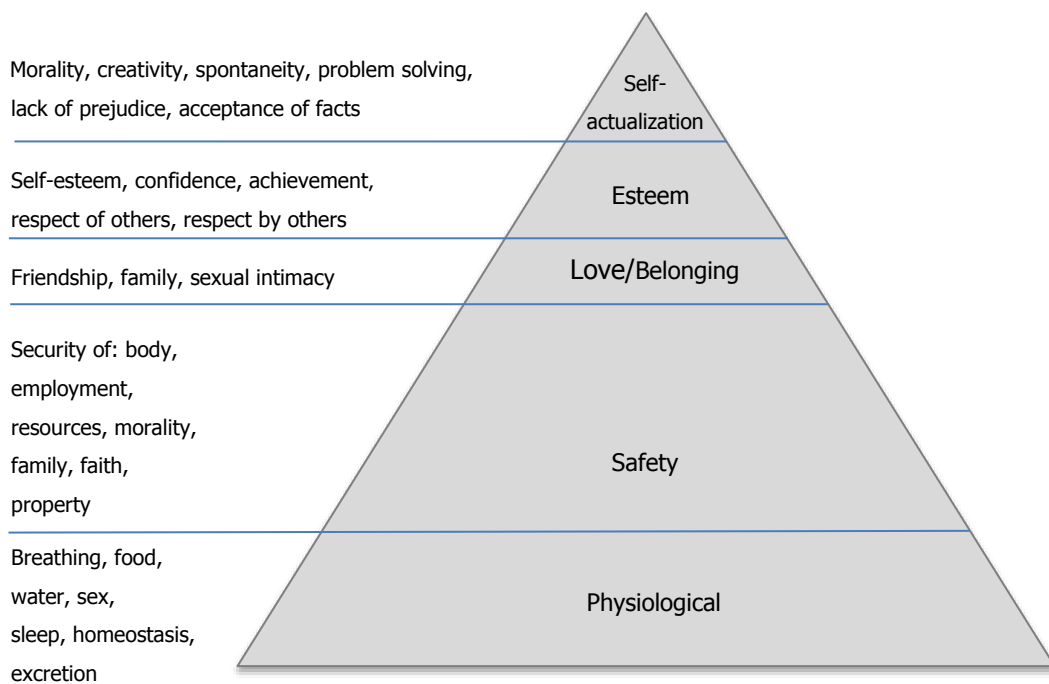


Figure 2. Maslow's hierarchy of needs (Robbins 2000, 44-45).

Five levels of the Maslow's hierarchy of needs should be satisfied progressively starting from the first level; Physiological needs. Physiological needs are necessary to survive that all people need to stay alive. In a work environment well fulfilled physiological needs make employee feel comfortable. If there is some lack in satisfying physiological needs, an employee might not advance to the pyramids next level. He or she might suffer from lack of motivation. Safety refer to the sense of security. The safety stage involves personal safety in all; family, property and resources, which are secured. When personal safety does not cause worries an employee is able to work and attend on her or his work. Also security issues and reliability are essential to take care at workplace. (Forsyth 2006, 19-20.)

When we achieve the third stage; Love and belonging, we review the most important things to build engaged culture. Sense of belonging motivates us to cooperate, communicate and support each other. Engaged employees tend to have close and supportive friend or friends in a working community. To improve the togetherness companies tend to organize alternative

evening program or events to spend free time together and to build relationships. The fourth level of in the pyramid is esteem. People needs self-confidence and appreciation to feel her or his contribution important and recognized. If an employee trust on his or her ability and get respect from others the employee's performance and productivity will be more preferable. To appreciate and understand the significance of this stage, recognize an employee a company have excellent capability to engage personnel. (Forsyth 2006, 19-20.)

The final step to be taken is the self-actualization refers to the features that allows an employee to reach her or his true potential. Motivational factors are intrinsic needs. By doing his or her best and to reach the goals set the employee can feel empowered and trusted. In this matter we come up to the adequacy and suitability of a certain employee for a certain position. The challenges at work should be motivating and on a suitable scale for an employee. (Forsyth 2006, 19-20.) This Maslow's theory of needs is pointing out that the needs of an employee must be satisfied to engage them. The better the all presented needs are considered the higher motivation is possible to reach.

4.4.2 Frederick Herzberg: Two-factor theory

Frederick Herzberg's suggestion about the two-factor theory is describing two need system: the basic necessities to avoid pain and the need to grow and develop as a person. Job satisfaction was divided into two categories: the motivating factors that causes job satisfaction and the motivating factors which are declining the level of job satisfaction. The factors influencing on the job satisfaction proved to be independent form each other and positive factors also significantly different from the worsening elements. Advancement, responsibility, recognition, and achievement as intrinsic factors have been seen related to job satisfaction. In dissatisfying factors are determined as extrinsic factors like working conditions, company policies, job security, relation with others, supervision and salary. (Robbins 2000, 47.) Reasoned by independence of satisfaction and dissatisfaction causing factors by eliminating the characteristics that causes dissatisfaction in work may not increase the job satisfaction as might be assumed. The elimination of dissatisfaction may improve the job satisfaction, but may not bring more motivation for employee.

The two-factor theory has been called also the motivation-hygiene theory in which Herzberg has considered external matters as hygiene factors. Typical hygiene factors were mentioned before as extrinsic factors following: physical working conditions, relations with others, and so on. Hygiene factors must be on adequate level to avoid the dissatisfaction and reach likely peace, but not necessary satisfaction. When seeking satisfaction and increased work motivation Herzberg (Robbins 2000, 47-48) emphasizes matters associated with the work itself and outcomes that are directly derived from it. In that motivating situation it is essential to emphasize Herzberg's determined motivator factors, which are intrinsically rewarding

matters. The motivation factors includes achievement, recognition, work as such, personal growth and others designed in the figure below.

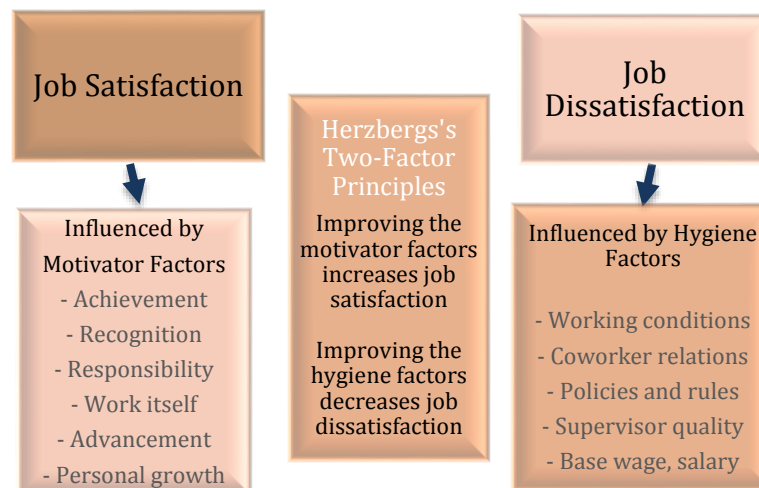


Figure 3. Herzberg's Two-Factor Theory. (Adapting Robbins 2000, 47-48).

When a company is setting its long-term objectives, vision and mission, the job satisfaction is one of most essential factors for reaching long-term successful performance and good attitudes to work. Job satisfaction factors are internal motivation factors and higher-level needs as described earlier in the Maslow's hierarchy of needs (Forsyth 2006, 19-20).

According to Herzberg an employee can gain joy, inspirational challenge, satisfaction and success, appreciation and praise, when motivational factors are experienced. Improving and participatory approaches have seen as developer factor in job satisfaction.

4.4.3 Victor vroom: the expectancy theory

Victor Vroom's expectancy theory has been one of the popular motivational theories among companies. The theory has been still developed by famous scientist as Porter & Lawler and Bandura that indicates the impressiveness of the concept. The theory has been especially beneficial when forming and determining personnel reward systems. The theory suggest that an employee is motivated, if the employee performance gives him or her the desired reward or benefit as instrument value. The reward and goals set should not be too challenging or easy to reach for increasing motivation (expectation value). To performing at a certain level should provide a desired outcome. According to the expectancy theory the strength of an employee motivation depends on how they experience the benefits of performance and the attractiveness of the reward. (Robbins 2000, 53-55.) The Figure below demonstrates the expectancy process theory how to get people acting.

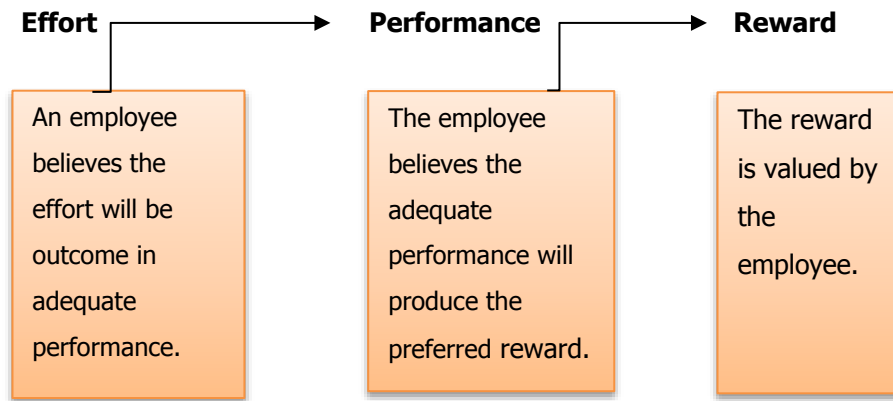


Figure 4. Expectancy theory of Victor H Vroom. (Senterak 2012.)

4.4.4 Edwin Locke: The Goal-Setting theory

According to Edwin Locke employees are motivated by clear goals, intentions and appropriate feedback. Work towards a clear and suitably challenging goal generates more performance and commitment of an employee. (Robbins 2000, 50-51.) The clear goals are concrete and described in detail, when an employee's is easy to monitor the process of achieving the goal. As Robbins (2000, 50) describes a general goal as "do your best" or other not concrete target have not been motivating people as efficiently.

Adapting to Ruohotie (1998, 55-57) and Robbins (2000, 50-51), Locke has also divided the most important features into five principles that must be considered when setting the goals:

1. **Clarity.** Clear goals are described as measurable, unambiguous and practical. In order to achieve higher motivational effect is essential to have precise goals, when it is easier to perceive what performance is rewarded and what is expected.
2. **Challenge.** People are often motivated about their accomplishments and evaluate tasks according to gained joy and the challenge. The goal must be challenging, but realistic to achieve.
3. **Commitment.** Participative leadership and involving employees in creating goals facilitates both employees and management to agree and commit to them.
From the degree of human commitment can be seen how one values the goal as a pursuit.
4. **Feedback.** In addition to the above mentioned goal-setting, impact of giving feedback is essential. The purpose of the feedback is to find out the expectations, set a difficulty level of the assignment and gain recognition for the job.

5. Task complexity. In this point is considered the challenge of a task. It is essential to perceive the complexity of a task and create appropriate and realistic schedule to accomplish them. The goals should never be too stressful.

4.5 Summary of theoretical framework

Motivation theories seek to find solutions for motivating people and to achieve more efficient working capacity. By combining motivational theories, we can identify key factors and ways for promoting work motivation and tools for leadership. Content theories determine the internal causes guiding behavior. Process theories focus on individual differences, how we react to external and internal factors. The factors that get people act, maintain and stop the acting are motifs which were presented in process theories in more detailed. The theories presented are emphasizing the significance of intrinsic motivation. Understanding of internal motivation it helps the employee in the most favorable direction. Internal motivation is a powerful force. By finding, understanding and strengthening it the motivation has a significant impact on the success and growth of human. Internal motivation is easier to reach by defining clear objectives and dreams. (Robbins 2000, 47-51.)

In all the theories offered in the earlier chapters, one can see the convergence of the significance of people's basic needs and expectations. Maslow's hierarchy of needs theory is clearly opening the concept for human success and well-being. Basic needs as physiological needs and safety needs before psychological needs as love needs and esteem needs must be satisfied before we can enter to the self-fulfillment needs. Maslow have called self-fulfillment needs also growth needs. The highest point of the pyramid, where Maslow demonstrates the progressively satisfied needs is self-actualization need. (Robbins 2000, 44-45.) When the need is seek to be satisfied, it requires clear goals to be set and commitment from the employee to get out her or him highest potential.

As Herzberg has defined the clear goals are essential for motivating and commit employees, as well as generating more performance. Herzberg has classified clear advice for goal-setting presented in the chapter 4.4.4 that takes into consideration widely motivational factors. (Forsyth 2006, 21-23.) In the goal-setting is substantial to pay attention on the employees' expectations that Victor Vroom is emphasizing in the Expectancy theory. Both Vroom and Herzberg have referred to the objectives and goals that are positively challenging and thus fascinating. (Ruohotie 1998; Robbins 2000.)

If we seek practices for improving work satisfaction or work motivation the factors promoting intrinsic motivation are highly valued. Work motivation is strongly related to job satisfaction. As Herzberg has defined in his Two-Factor Theory job satisfaction and dissatisfaction cannot be controlled with the same factors. Job satisfaction can be increased by favoring motivator Factors as recognition, responsibility, work itself, personal growth and so on. Whereas job

dissatisfaction can be decreased by improving external factors that he has called hygiene factors including working conditions, policies and rules, supervisor's quality, reward and so on. Thus both the intrinsic and extrinsic motivational factors are important with their own role and must be considered. If job dissatisfaction and external motivational factors are not taken seriously job satisfaction and work motivation are threatened.

Limitations of the four presented theories lead on cross-use of the theories. Individuality and individual characteristics of a certain working community must be taken into consideration, when choosing most preferable theories applied for motivating the certain working community. In accountancy sector the work is still widely independent and objectives often financial. The employer is looking for efficient and economical employees, where the promptitude and perseverance are valued. When the employee fulfill the requirements naturally with his or her personality and personal interests the intrinsic motivation is easier to be promoted. The effective external motivation factors are possible to determine, when the employees expectations and values have been discussed.

5 CHANGE MANAGEMENT

When a company faces a change due to internal or external factors, supervisor is under several requirements placed between employees and the company management. During changes the real suitability and ability to adopt to changes are mercilessly measured. The balancing between different perceptions and own needs requires high resistance to avoid stress and pressure. Management set requirements, and personnel expect supervisor support and assistance for operations. During supervisor's own change phase, supervisor should lead the workers in change and be compassionate with the employees' sensibilities (Arikoski & Sallinen 2011, 83-85).

Favorable work environment for increasing work motivation of employee is management responsibility. Employee's performance and motivation is mainly due to leadership. Managers and leaders can influence on the performance, engagement and motivation of employee by creating comfortable, supportive and motivating working environment. (Seppänen 2017.) In the target company the HR managing and management of personnel is arranged by region. All the offices are managed by office manager as a supervisor. Above city-specific managers there are regional county managers, who are led by human resource manager in capital. Internal communication among managers is efficient and meetings arranged whenever needed. When unexpected changes occurs the managers are operating intensively and team working as recently has happened.

6 MOTIVATION PRACTICES IN THE TARGET COMPANY

As Viitala (2013, 87-90) states, a personnel commitment and motivating practices include reasoned and favorable human resource policy. The HR policy consist of a competitive wage level that is comparable to the certain sector, and other benefits and compensations for the employee. In addition, good leadership, opportunity for learning and development, the opportunity to reconcile work and family, and interesting work are good engagement tools.

The practices the accounting company uses to motivate employees consist of internal and external incentives. According to Holmberg (2017) internal motivation is highly valued in the organization that is carefully considered when hiring new employees. Passion for work is worth of pursuing. When internal motivation is on a high level the employee does not get easily disturbed with minor external factors. Employment benefits for increasing external motivation include among others wide occupational health care, which covers specialist consultations, as well as sections & magnetic resignation with commitments. Maximum compensation is up to € 2000 in Wide Occupational Health Care. The newest alternative in occupational health is the digital clinic for faster and clear medical care. The clinic is useful when detecting mild and obvious disease.

Work atmosphere is strived to improve among others by shared lunch and coffee breaks. Popular electric lunch vouchers provided allows an employee to eat once a working day with low deductible costs. When the employee uses lunch benefit the deductible portion of the lunch expenses will be deducted from the employee's monthly salary. The monetary value of the benefit depends on the annual determination by tax authorities. Usually employee pays around 6 euros for the lunch, and the employer pays rest up to 10.40 euros. Another issues where the EazyBreak application can be used, but lunch is for exercising, culture interests or a travel card. These vouchers (€ 200 per year) are willingly used. The employees also receive percentage benefits from different service providers that are negotiated locally. For example, in Helsinki the employees get percent (5-20%) discounts from Elixia, Silmäasema, Fresh Stop, Oral, Oma Hammaslääkärisi, Hertz, Restel, Scandic, Sokoshotels, K-kauppa Postitalo, hairdressing NAPS and Nervus massage. In city1 and city2 some of the cooperators are in same line, but there are less negotiated contracts.

For internal communication is recently introduced an intranet called Azets Galaxy for facilitating communication and reducing emails. The communication network aims to provide all possible contact information, general current information and discussion channel within the company. The intranet reports daily news to the participants email. The service requires still familiarizing from most of the employee, but is beneficial, when using became more natural and routine.

The flexibility of work has been suitable to implement with sliding working hours, allowing the employees work between 6 and 18. The practice expects agreement among employees that there is always someone who is on duty at the office. Length of days might vary, but all the agreed duties and working hours are conducted within a given time. For supporting and maintaining the employees about healthiness the employer provides the fruit basket once a week for employees allowing them to refresh themselves during work. To improve the collective spirit of the personnel recreational activities, events and celebrations are organized provided by the company occasionally. The events and different procedures are popular and significant to increase the positive team spirit and communality.

What comes to the career development and competence development in the company, the company aims to be forerunner in their field and want to invest for having good management skills, provide employees appropriate training, versatile and challenging job assignments. A part of the well-functioning work environment provides the employees appropriate tools and workstations as electrical desks and other ergonomic and high-quality furnishing and tools. Social facilities are nice and comfortable in general. An important motivating factor provided for increasing the fluency of the work is the extensive expert network available for all employees.

Competitive wage is highly appreciated motivating factor also in the target company. The salary is coupled with know-how and performance. The target company applies the salary level that is a bit higher than the normal collective bargaining of the sector complies. (Holmberg 2017.)

When we look at the possible motives that are creating motivation in the certain working community. Needs, wants, internal incentives, rewards and penalties that generate positive force and energy are obviously typical in the target working communities as in other bookkeeping and financial administration related work. The work itself requires economic reasoning ability, but also punctuality, due diligence, and time management skills are essential in the accurate work. When an employee manages the work on time the work itself and satisfied customers are rewarding and motivating the employee. The work itself is rewarding especially employees who are interested in monitoring different business operations, changes in taxation, laws and general enterprise practices and would like to counsel the companies to develop their businesses. The employees in the certain work satisfies a person, who like to have stable and widely same repeating work and enjoy customer service. For gaining long-lasting customer relationships and trusted company brand customer service skills are essential to apply with different customers.

7 QUESTIONNAIRE

In this chapter the questionnaire conducted for the employees is introduced and the survey results published. The purpose of the Google survey prepared was to gather data about the work satisfaction and motivation level of the employees in general. The questionnaire was an essential part of the study. The data gathered with the questionnaire was supported by empirical study in the target company, when the author of the thesis concluded her internship and was working and discussing with the employees. The employees participated in the survey and this study were mainly working as an accountant, business advisors, payroll accountant, financial consultant or managers. In the three sections the first section about general questions was gathering data about the following:

- Location where a candidate is working
- The duties in which she or he is attending
- How much the candidate like the work?
- How long time she or he has been working in the organization?

In the next part of the questionnaire the work atmosphere related questions invited the candidates to rate the work atmosphere as they experience. The factors affecting on the work atmosphere were also rated within the scale from 0 to 5, in which 5 is the most important and appreciated value. The appreciated factors to the work atmosphere did not mean the current work atmosphere is formed based on the highest valued factors. Evaluation of the essential components from the perspective of the employees facilitates the accounting company's executive and managers to focus on most appreciated and valued factors, when unnecessary factors can be eliminated or leave to less attention. Working communities and employees are individual. Orientating comprehensively to a working community enables to determinate the most essential motivating factors and thus get the more potential out from the employees. When resources are concentrated to the most meaningful points the results are most beneficial for all.

The last part of the questionnaire motivation related questions were asked. At first the candidate rated the level of her or his motivation. The second the employee evaluated how the recent changes have affected on his or her work motivation. Lastly the respondent rated nine different causes which are motivating him or her. The factors rated from 0 to 5 were following:

- Working atmosphere
- Work flexibility
- Teamwork
- The significance of your work

- The challenge of work
- Career opportunities
- Recognition and feedback
- Salary
- Employee Benefits
- Other?

All the answers of the questions provide important information for the development of the working conditions. Gathered data can be used later as a base for monitoring the development.

When exploring the questionnaire results the general review on the survey results points out relatively positive situation in the target company, even there can be always seen something to develop. The rating scale was from 0 to 5, where the 0 is least important and 5 the most significant and valued grade. The results are presented in the tables below as a combination of all respondents' answers. The average grades of city1 and city2 are presented separately in the text before tables.

The candidates have evaluated the work atmosphere praiseworthy as 4.21 in range between 0 and 5.

Minkä arvosanan antaisit työilmapiirille työyhteisössänne?



29 vastausta

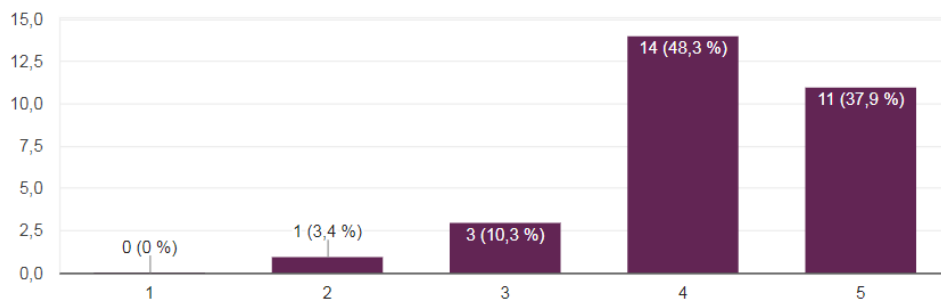


Figure 5. Results: How would you rate work atmosphere in your working community?

The highest appreciated factors impacting on work atmosphere were effective communication in the working community (4.79), interaction with colleagues (4.66) and appropriate tasks in respect to competence (4.62). The results are demonstrated in tables below.

Toimiva kommunikointi työyhteisössä

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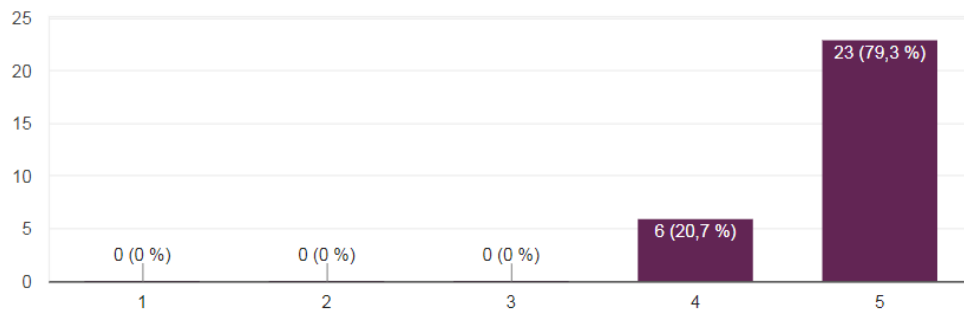


Figure 6. Results: Effective communication in the working community.

Vuorovaikutus työkavereiden kanssa

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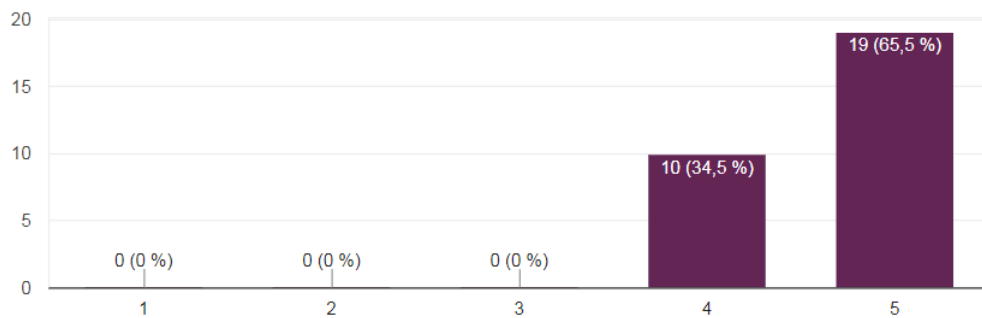


Figure 7. Results: Interaction with colleagues.

Sopivalta tuntuvat työtehtävät osaamiseen nähden

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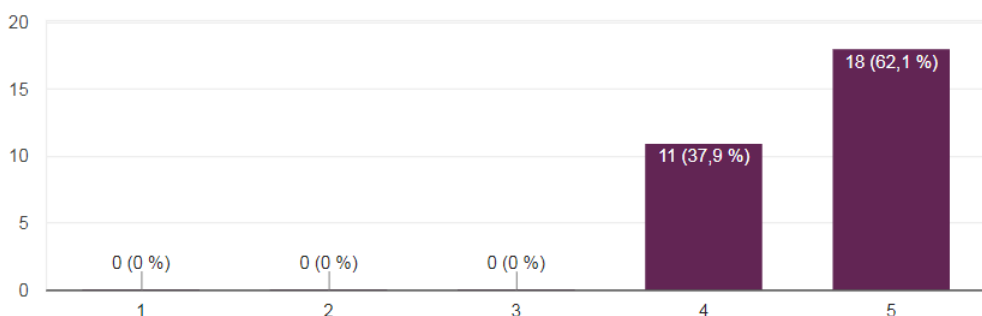


Figure 8. Results: Appropriate tasks in respect to competence.

The other three questions: Support from supervisor, shared lunch or coffee breaks with the colleagues, recreational activities or events and trainings organized by the company end up with the results between 4 and 4.55. Another appreciated factor maintained in open question was that the responsibilities are equally shared. All the highly rated questions indicate the questions chosen to the study are major factors creating the positive work atmosphere.

Another of the main questions was: How do you rate your work motivation? The total value of the answers in city1 was 3.5 and in city2 a little higher; 3.91 within range between 0 and 5, which can be considered as good, but opportunity for development is still remarkable. In the table below the answers of city1 and city2 are not separated, but the overview is realistic about the work motivation level of the all candidates.

Kuinka motivoitunut koet olevasi nykyisessä työssäsi?

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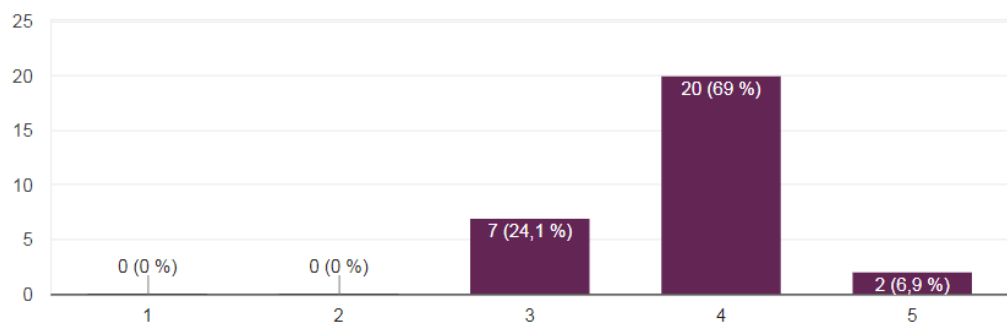


Figure 9. Results: How do you rate your work motivation?

The highest rated factors detailed in the sequential questions affecting on work motivation were flexible working hours (4.55), work atmosphere (4.52), and salary (4.41). Also significance of your contribution (4.31), the challenge of work (4.34), recognition and feedback (4.34) and career opportunities (4.03) were highly valued.

Työn joustavuus

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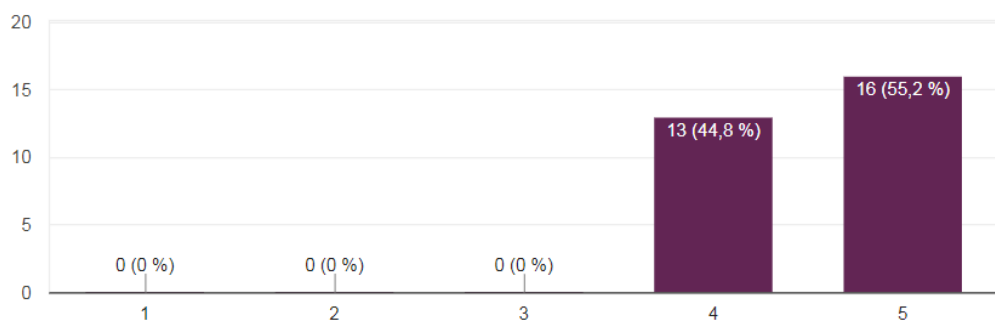


Figure 10. Results: Flexible working hours appreciated.

Työilmapiiri

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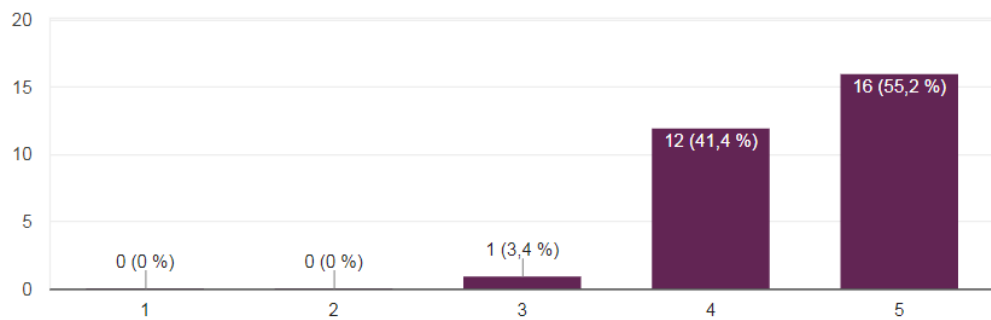


Figure 11. Results: Work atmosphere appreciated.

Palkka

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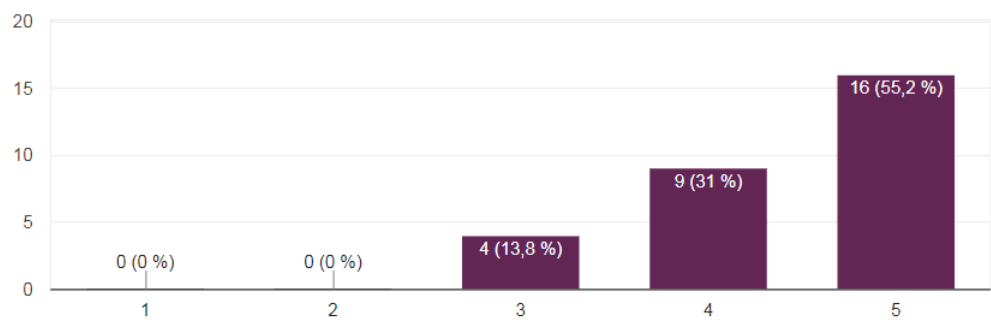


Figure 12. Results: Salary appreciated.

Employee benefits (3.79) and team working (3.71) did not get as high credits in the certain working communities. One essential factor affecting on work motivation maintained in additional comments, was the functionality of the used computer programs.

The two main questions about work atmosphere and motivation level were mostly graded as a good or commendable that explains also the results of quite long employment relationship. 69% of all the company's employees in city1 and city2 have been working longer than 5 years in the company.

Kuinka kauan olet toiminut organisaatiossa?

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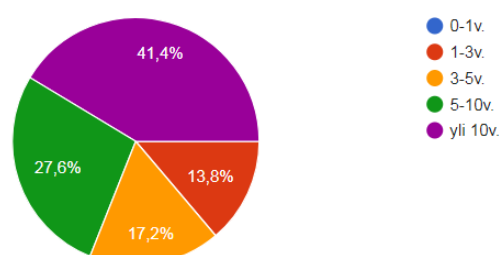


Figure 13. Results: How long time have you worked in the organization?

Average value for the question; how much you like your work, were 3.5 in city1 and 3.91 in city2. The results may differ from each other due to the more recent changes in city1. 72.4 % of the employees have had change in their job description during the work experience in the current company. 27.6% of all the respondents are working still with the same duties. The employees working with the same duties have probably shorter work relationship and all the employees or are not willing to change the duties. Figure below demonstrates the deviation between the work descriptions are changed and not changed during the working in the company.

Onko työnkuvasi muuttunut nykyisen työsuhteen aikana?

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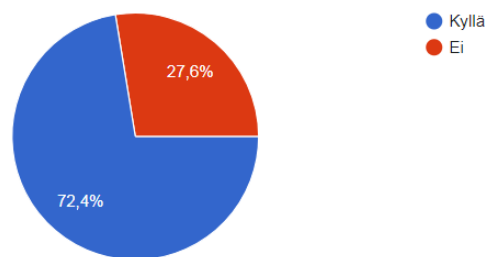


Figure 14. Results: Has your work description changed during working in the company?

The possibility to develop their career in the company was motivating all the employees at 4.03 on average in range 0-5. The possibility to change the work duties from time to time to still challenging seems to be well enabled and valued.

Oman uran kehittymismahdollisuus

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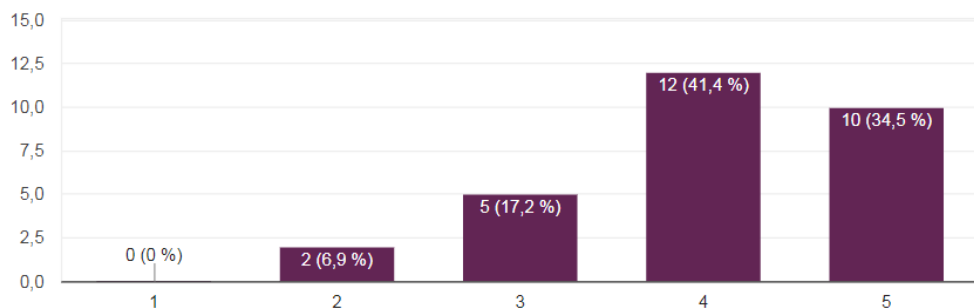


Figure 15. Results: Career opportunities appreciated.

8 ANALYSIS OF THE RESEARCH RESULTS

In this chapter the research results are analyzed based on the previous presented theories and the authors own know-how. To protect privacy of the employees the answers are presented theme-based and any individual has not mentioned by name. The general review on the survey results was positively surprising that communicates about the professional change management. Nevertheless the possibility for the development is perceptible. The developing areas mentioned in the chapter 4 that Lindström (1994, 24) has shared in three areas: effectiveness and quality, well-being and healthy, and know-how and workmanship are all taken into account in the target company.

The most recent strategic changes have been made due to the developing effectiveness and quality of the business operation. The company was forced to lay off several employees to reduce labor related costs and to utilize more digitalization. In the terminations the choices were made paying attention on the all employees generating quality image, productivity and cooperation skills.

Well-being and healthy issues are managed among others by supporting the employees to physical activity with the exercise vouchers and providing them healthy snacks as fruits, peanuts and beverages regularly within the working hours. Mental wellbeing is sought take care by favoring open discussions, team working, flexible working hours and allowing as suitable work for all employees as possible. Nevertheless open discussions are not used among all the employees. The most fatal deficiency has be seen between employer and managers that causes confusion and uncertainty in the working communities. The supervisors and managers should relate things to their work environment and work community still respecting the employer's desire. What comes to the development of know-how and workmanship, the company arranges among others business advisor trainings and HR & Payroll specialist trainings that are possible to conduct within a year or year and a half.

Even all the developing areas are somehow taken into account in company's HR policy the functioning and suitability of the practices is rarely carefully measured and evaluated. During this thesis process the used practices for increasing the employees' motivation and general satisfaction are explored more specifically from the employee's perspective.

8.1 General questions

The first question resulted 75.9% of the survey candidates to be working in city2 and 20.7% in city1. An employee answered the question was working for Azets Technology that is not locality bound. The percent deviation represents the generous size of the both communities at the researching moment, even all the employees in city2 have not been able to answer the questionnaire. In city1 all the 6 employees have answered to the questionnaire that indicates

also the functioning of the internal communication within the smaller working community and appreciation for the research.

The second question about how long time the employee has been working at the company indicates the appreciated commitment in the both working communities. 41.4% of the employees have been working in the company more than ten years and 27.6% of the employees 5-10 years. Rest of the employees with 1-5 years' work relationship does not directly meant the ratio of the short-term employment relationships. The deviations and ratios may be expected to vary from time to time. Employee turnover has generally been low that indicates the current working conditions and work itself to be mainly satisfying all the employees in the target company.

When exploring the third question results about has your job description changed during your current employment relationship, some essential motivating factors can be related to the results. 27.6% are still working with the same duties as they have been at the beginning of the current work. The rest 72.4% of the employees have been able to change their work duties or content of work within the organization. That certifies the well-organized possibilities for self-developing and career opportunities. That also indicates the current training opportunities arranged by the company to be suitable to exploit the career development within the company.

Behind the desired career development can assume to be personal goals to go forward, and positively challenging work that is line with the Maslow's defined esteem and self-actualization needs. Those two level of the hierarchy enables to reach the employees true potential, when all the basic needs as physiological, safety and love & belonging needs are satisfied. When striving to satisfy the esteem and self-actualization needs an employee is supposed to be engaged and motivated at her or his work, but needs periodically new challenges to maintain satisfaction in the current work. (Hyppänen 2013, 142.) That describes the typical phase, when an employee has learnt his or her challenges at work and is looking for the next level, when the intrinsic motivation increases. When the work is not challenging enough dissatisfaction increases and the atmosphere in the certain working community is threatened.

The way for eliminating dissatisfaction would be to provide a more challenging tasks for the employee that would improve her or his motivation and commit valued human capital. To be aware about the employees' work satisfaction the person responsible for it should be clearly instructed to monitor the situation continuously, and favoring open discussion. As Herzberg has listed for motivating an employee is essential to respect the motivator factors as achievement, recognition, responsibility, work itself, advancement and personal growth (Robbins 2000, 47-48). The situations where an employee can be incentivize are the occasions, whenever any dissatisfaction can be observed.

The results of fourth question: how much you like your current work was on the good level, even it could be obviously to be developed. Average grade from the employees of city2 was 3.91 and in city1 3.5, in range 0-5, where 5 means the best possible. Most of the employees were satisfied with their current duties, but partly waiting for some changes. Grade 3 was the worst of all answers that awakes to think what could be behind it. Why the work is not more liked? Are the personal goals set? Has an employee been active and willing to make changes, if the current work is not satisfying her or him enough?

The responsibility for maintaining the meaningfulness of work is also the responsibility of the employee. Employer and supervisors are not aware about all changes in work satisfaction, if the matter is not even measured. That verified the meaningfulness of the conducted research that provides important information for executive and facilitates to monitor the work satisfaction and general situation of the motivation level. The factors declining the average value of this matter are more opened and considered, when processing the work atmosphere and work motivation related answers. This question may be directly correlated to the employee's motivation level.

8.2 Work atmosphere

When moving to the work atmosphere related questions the average values about how the employees rates their work atmosphere in the working community was resulted in city2 as 4.39 and in city1 as 3.5 in range 0-5. City2 got higher grades that indicates the employees been well adapted to the current situation after the year 2016 changes in personnel. In city1 the changes were happened just couple of months ago that has definitely high impacted on the rating.

In city1 the employees have be suffering the uncertainty and indistinct work assignments due to the changes. As in Locke's goal setting theory the goals and strategy how to reach them should be clearly presented and all the employees committed on the common goals (Ruohotie 1998; Robbins 2000). Employees can never reach their full potential and the highest motivation level, if the strategic goals are not clear and internal communication is not well-functioning. Well-functioning internal communication increases employees' awareness about the current business situation and orientation to reach the clear goals together. Group discussion with several employees in the company revealed poor understanding of the reasons for the changes. If the changes are precisely reasoned it would facilitate the employees to adapt and accept to the new situation. When goals are reached progressively employees would be more motivated, if they know the progress of the situation.

The factors affecting on the work atmosphere were rated with average values between 4 and 4.79 that indicates the factors chosen for this survey are essential. The closest to the best value 5 was rated well-functioning communicating within the working community. Interaction

with colleagues was also valued at 4.66 that refers as well to the internal communication. The importance of the internal communication and interaction within the organization emphasize naturally during changes, when duties and operation is not as clear as before. Internal communication within a working community has experienced to be effective and good, but communication between other working communities and executive has been often inadequate and poor. The employees are not ensured to be aware about the main reasons for unexceptional activities within the company, which should be taken more seriously to save the sense of security that is related to Maslow's defined safety needs (Hyppänen 2013, 142). Emphasizing the expectations from employees can be increased the employee's understanding of the significance of his or her contribution that is an essential factor for increasing commitment and motivation at work.

Appropriate task in respect to competence was the third most valued (4.62). In this matter the satisfaction of Maslow's presented esteem needs are measured (Hyppänen 2013, 142). The question is about are the work duties positively challenging and stimulating also motivation or are they at unsatisfactory level. That factor affecting on the work atmosphere and work motivation often appears at least when it is consciously explored. In the accounting company the individual competences are debated, when the employees are working for different companies. Some of the customers requires more professional and analytic skills, on the contrary some of the cases are easier and managed with lesser time.

The worldwide technological change is requiring still more employees' ability to change also in accountant sector. The company provided trainings are aimed to enhance future requiring competencies from employees that allows the employees to keep their work on the motivating and enough challenging level. Due to the poor measuring and analyzing of the employee's expectations and desires the employees are more responsible by themselves to act and express their desires and how their work conditions and duties could more benefit both the employee and the company. If the practice for exploring the employees' well-being at work will not develop, the employees should be encouraged to express their desires and expectations on their own initiative.

Support from supervisor is important, and if some deficiency is observed the support should be given on some other way. In city1 the factor affecting on work satisfaction was higher graded (4.83 of 5) than in city2 (4.39 of 5) that is communicating about the current situation. The importance of getting support is conspicuous when living in changes. All needs, strengths and weaknesses are highlighted during changes and reactions of employees depends on the way to manage change and personal condition. Supervisor can influence on the employees motivation and how they react on the changes by creating comfortable, supportive and open atmosphere within working community (Hyppänen 2013, 155-157). The supervisor's ability to support and manage employees is based on his own personality, leading skills, support and acquirement he gets from the company and other people.

In the company current supervisors' compassion, positive attitude and desire to encourage the employees to the common changes has facilitated the employees to survive with the changes. Nevertheless, some of the employees have experienced lack of support and rationalizing, when the obscurity of work duties and changes have worsen their work motivation. According to Hyppänen (2013, 156) obscurity of work duties, unjustified decisions and continuous changes are significant factors in worsening work motivation. Managers have a major impact in clarifying any situation and creating security and supportive work atmosphere with their own essence.

With the great management skills the feeling of insecurity can be minimized and uncertainty reduced that are classified as second most important need to be satisfied in Maslow's hierarchy of needs. Safety needs should be satisfied right after physiological needs as adequacy food, water, sleep and breathing etcetera. If safety needs are not met the employee suffers from weak motivation and could not establish relationships not to speak of sustainable employment relationship. (Robbins 2000, 44-46.)

Shared lunch or coffee breaks with colleagues with the average rate 4.3 consist of the grades received from different personalities from different kind of work duties that may explain the deviation in whole range between 1 and 5. In general the company provided lunch vouchers and snacks and beverages for coffee breaks are liked and develop communality. The shared breaks are important to be supported due to the essential time for discussing about work duties and cases, as well as other thoughts. Often employees find solution for their problems together. Refreshing and appropriate breaks also increases work motivation and efficiency, when brains get rested for a while and physiological needs satisfied.

Recreational activities or events and trainings organized by the company was one of the essential influencer for good work atmosphere. Having interviewed several employees the trainings and self-development opportunities are especially motivating them. When discussing about the good opportunities for learning some barriers appeared. Usually the possibilities are not well introduced and time for utilize the opportunities is limited. In a meeting held on 2nd of November 2017 that was arranged by the company's regional manager the feedback were asked from the employees participated in the trainings. The given positive feedback also indicated the significance of the learning opportunities, even the limited time was mentioned as a challenging factor with studies.

Self-actualization needs are possible to be satisfied and be as a motivator, when all the other needs in Maslow's hierarchy of needs are well satisfied (Robbins 2000, 44-45). If some deficiency occurs in some physiological, safety or social needs the activities fulfilling esteem and self-actualization needs are not motivating the employee as efficiently. When reaching the personal growth opportunities is essential to have a holistic balance in personal life.

Recreational activities and events are a respective accolade from the employer, but they would have more efficient impact, if the employees would be more active to present their opinions and thus would be heard more in the matter. The events and activities can have a strong impact on improving communality and fulfill the social needs that Maslow has clearly defined in the essentials of his needs hierarchy (Robbins 2000, 44-45).

8.3 Work motivation

The employees has rated the changes affected on their work motivation in city1 as 4.17 and in city2 as 3.13 out of 5. The impact was presumable and the more recent proceeding in city1 have still stronger impression in daily working ability. The ability to copy with the changes depends widely on the ground where work motivation has formed as Maslow (1943, 373-376) has outlined. If the basic needs in personal life are well satisfied, the reaction to the change is more understanding. The employees' narrow awareness about the distinctive purpose of the major changes causes harmful uncertainty and prolong recovery. If the employees would be more aware about the significance and purpose of the several changes they would see positive opportunities behind stressful changes and work motivation would not decline that fiercely. (Hyppänen 2013, 156.)

In practice the amount of work in the working offices has noticeably increased and maintained as a highly stressful factor due to the limited working hours. The opinion from the employees in city1 communicates about a lack of well-functioning internal communication and supervisor's quality. If the communicating is easy and open the duties can be organized more effectively and overloading does not appear. When the duties are appropriately shared concentrating on the employee's own work duties do not suffer too much from the limited time. Supervisor and managers have major role in change. At first is necessity to ensure the supervisors well-being to ensure their ability to lead the personnel in change (Arikoski & Sallinen 2011, 83-85).

The employees were rated their current work motivation on the average at 3.5 in city1 and 3.91 in city2 within the range 0-5 that can be considered as good despite of the recently occurred major changes. Changes challenge a sense of security that refers to Maslow's defined the safety needs (Robbins 2000 44-45). The safety needs are classified the second necessary needs to be satisfied after physiological needs. When safety needs are inadequacy satisfied the level of motivation declines. The company values more intrinsic motivation, thus they aim to hire and assign employees for work that is most suitable for them (Holmberg 2017.) As Paasivuori (2017) was referring; when favoring internal motivation the work itself is rewarding the employee. Other external motivating practices are supporting the success in the certain work and impacting positively on the work satisfaction and atmosphere at work. The most remarkable factors affecting on work motivation of the employees are explored more detailed in the following answers.

The company exemplifies the possibility of applying flexible working hours for the employees. Flexible working hours has proved to be suitable within the company and have a significant impact on employees feeling of freedom as an intrinsic motivating factor (Hyppänen 2013, 141). Flexible working hours also communicates about the employer's appreciation for the employees' favorable reconciling work and private life. The practice to motivate employees was highly rated at 4.55 on the average. That essential practice that allows the employees to balance their work and personal life reduce stress caused by urgency. With flexible working hours the employees are able to work at the most beneficial time of them that is a benefit of all. However, the practice requires self-discipline and monitoring that all the agreed working hours and duties will be managed. The employee is responsible for herself or himself to find most effective time and way to survive successfully with the work duties. The helpful working community still encourages them to meet each other and keep working hours mainly as congruent.

The second highest valued motivating factor was good work atmosphere (4.52) on average of the both working communities. As Seppänen (2017) presented at a Work Goes Happy event employees should be oriented to be responsible for creating excellent atmosphere together with all colleagues and management. Participative leadership involve all the employees and managers to act for everyone. Employees cannot expect their supervisor to be fully responsible for the work atmosphere. Managers and supervisor can contribute and promote comfortable working environment, but all members of working community should be aware about the significance of their contribution to improve work atmosphere. (Hyppänen 2013, 155-157.) Development discussions have been annual way to gather information about the employees' personal situation and satisfaction. The discussions are essential to find factors for developing work atmosphere and work satisfaction.

Recently spent morning coffee break in city1 was an interesting and great possibility to discuss with several employees about the usefulness of the development discussions. A general opinion was that the practice used within the company strives to gather all basic information without paying attention on the employees individually. The employees feel the discussions to be unnecessary formal. The meeting enables employees to discuss about most important factors affecting on their wellbeing and efficiency at work within a limited time, but the method to process gathered information and utilize it has felt weak. Rarely concrete acts have made after discussions to improve the employees work satisfaction. The cultural features and differences between communities has not been taken into account. The positive differences to apply the procedure may appear due to the difference of supervisor, but development discussions would be more beneficial if community related features would be observed in general. In development discussions the employees might get essential feedback and accolade that strengthen their significance and satisfies the employees esteem needs (Robbins 2000, 44.45).

The third highest rated motivating factor was the level of salary (4.41). In city1 (4.67) the factor was more important as in city2 (4.35) in range 1-5. According to Vroom's expectancy theory the salary and reward should be positively challenging the employees to do their best (Robbins 2000, 53-55). When an employee's intrinsic motivation decreases the significance of salary emphasizes. Declining of intrinsic motivation and job satisfaction tend to cause highlighted attitude towards external motivational practices, when the employee may assumes the higher level of salary increases her or his motivation and work satisfaction. The truth is that people want always more and higher salary that would motivate only for a certain time in practice and soon the amount of salary will become dissatisfying again.

As defined in Vroom's Two-Factor theory (Robbins 2000, 53-55) the motivation of the employee depends on how they experience the benefits of performance and attractive of reward, thus the target remuneration should be attractive as a motivator and work fascinating. If an employee is waiting and assuming to deserve better salary the arguments for the certain amount should be clearly presented. The additional value that the employee would generate for the company that enables him or her to get higher salary should be clearly determined. For satisfying an employee with a salary both the employer and employee should be agreed the terms what is expected for the certain reward and what for wage rise. The employees would be more motivated to improve their effectiveness, if they are aware about how to reach the next salary level. If the terms of salary are distinctly expressed the matter does not requires continuous discussion.

Some optional comment was given about the appropriate reward, in which the salary adjustments has been seen too rare managed. When the work duties get more challenging the higher salary is assumed to be relevant. The employee should be aware about the whole, the changes in work duties should generate relatively more profit for the company in order to earn higher wages. As mentioned before, the company applies a bit higher rate of pay that the standard in the field is. The level is assumed to be at the pain threshold. If employees are not satisfied with their salary they should be informed to be active and take the matter to development discussions or comparable meeting for arguing and handle the matter.

The matters causing dissatisfaction should be discussed face to face for increasing mutual understanding and avoid unnecessary speculation about grievances. Often behind grievances can be seen something else than what is expressed. The reward related comment indicated again the lack of well-functioning internal communication, when the employer and the employee would are heard directly or indirectly. Open and confidential discussion with a coherent supervisor would reduce employee complaints and dissatisfaction that Herzberg is emphasizing with the quality of supervisor in his Two-Factor theory (Robbins 2000, 47-48).

On the fourth level affecting on the employees work motivation were challenge of work (4.34) as well as recognition and feedback (4.34). As some employees commented on the hopes for

the future work, they would like to get more challenging cases to maintain their interest for work. The desired challenges should be taken seriously in order to utilize the employee's true potential and to maintain the employee's intrinsic motivation. In general the level of challenge at work depends on the different customers. The customers are not changing often that is the reason, why cases are not varying often. The same customers have usually similar continuous way to operate and higher challenges are less common. For keeping the work on the positively challenging level as Vroom has recommended (Robbins 2000, 53-55), the employee in the certain accounting company is required to present herself or himself potential ways to challenge him or her. The variability of work may depend essentially on the employees own activity.

Conducted additional studies enables the employees to provide customers more challenging services and consulting as a business advisor. In this essential motivation factor can be seen the employer's appreciation for the intrinsic motivation. The employees are willing to challenge themselves that increases strong internal motivation to go forward. There can be seen positive spontaneity in the employees that would be beneficial for the company's development as well as for the employee, if concrete actions would be taken with regard to the capacity of the employee. The development of an employee and using his or her true potential would enable to develop the operation of the organization. That requires the employer and managers' alertness and ability to see the employees' potential as well as to be aware about tools and resources for measuring and monitoring it.

Appreciation and recognition (4.34) are essential to receive from supervisor, but also from colleagues. Respect from others satisfied the esteem needs that are necessary for reaching the Maslow's highest level in hierarchy of needs and the employee's true potential (Robbins 2000, 44-45). Positive work atmosphere make the praise of other employees more natural, thus the recognition can be related with good working atmosphere.

Usually all feedback and recognition is strived to give immediately in the working communities. Feedback is given often confidentially, but public thanksgiving in weekly meetings is also common way to recognize the employees. Honest appreciation and recognition in public has a significant impact on individual's self-assurance and work motivation. Supervisor has a big role as a role model how to encourage each other and consider all people as equal. Nevertheless, is essential to be compassionate and understand imperfection of all individuals. We can complement each other's deficiencies and weaknesses and be strong together.

Significance of your work was rated in city1 at 4.67 and in city2 at 4.22. Community and team spirit increase the meaning of work. The communality is essential in satisfying the love and belonging needs that Maslow has reflected on the third level of the hierarchy of needs (Robbins 2000, 44-45). If the needs are not satisfied the motivation for proceeding is deficit.

When we are exploring the earlier presented Maslow's hierarchy of needs, the third level of the hierarchy is possible to reach after physiological and safety needs are satisfied. After love and belonging needs are fulfilled is possible to move to the fourth level; esteem needs, and finally to the self-actualization needs level that necessitates all the basic and psychological needs are satisfied. If the hierarchical needs are not well satisfied on the each level the deficit adversely affect the level of motivation, as was indicated in the chapter 4.4.1. When all the employees have their own customers to work for, they feel their contribution essential and esteem needs will be satisfied. (Robbins 2000, 44-45). The work itself is an essential motivational factor when facing satisfied customers. The employee can experience long-lasting and loyal customer relationships as an incentive. According to Herzberg when work is motivating itself it has a positive impact on both job satisfaction and work motivation (Robbins 2000, 47-48).

Career opportunities were average rated at 4.03 of 5. The factor is highly valued as a motivating factor. The certain trainings prepares for more demanding work duties and creates more possibilities to take on new challenges. In a long-run the company provides different possibilities for career development, taking also into account the possibilities that the technological changes bring in the future. To reach new opportunities the employees own activity plays a big role. The career development possibilities are aimed to provide for commit the employees (Holmberg 2018). The employees must apply for additional training and commit to the studies. When the training is positively challenging the work motivation increases and Maslow's defined the esteem needs are met (Robbins 2000, 44-45). Professional training as a challenger can be related also to the Locke's Goal-setting theory. When the objectives are realistic to achieve, but incentive an employee to improve herself of himself the motivation and interest in work is increases. (Ruohotie 1998; Robbins 2000.) When the work itself gets easy the challenges for maintaining intrinsic motivation should be found elsewhere.

Employee benefits were not as highly rated as most of the other factors (3.79). The employees have quite a great benefits as discounts from different services, wide occupational health care, together with lunch- and exercise vouchers. The employee benefits are typical external motivating factors provided for office workers. The contracts with local entrepreneurs could be negotiated more suitable for the certain working community, but if clear hopes are not presented the benefits rarely changes. Employee benefits are aimed to use as incentives. Behind the provided benefits can be seen the values of the organization and appreciation of the employees' health. Victor Vrooms expectancy-theory (Robbins 2000, 53-55) is valid also when considering the rewarding and employee benefits. When employee value possible benefits and reaching rewards, they are motivating. When for example provided training and education as a reward is not high valued in the employees life the reward is lost. Would be essential to discuss with a certain employee, what is he or she expecting for benefit or

reward? What is feeding the employee's work enthusiasm on a larger scale? What are the motives leading to the training?

The least valued motivating factor was team working (3.71). The less appreciated factor may be related to cultural specific features, when people often like to work independently. However, when the team has common clear goals and responsibilities are appropriately shared the best possible results can be achieved in a shorter time. The work done in the target company requires alertness and good concentration that may be disturbed by others. Different ways and timing disturb one more and another one less, which is reasoning the appreciation of independent work. The motives behind the work revealed during a morning coffee break, when asked the employees in city1 about the factors that are pleasing them at their work. The motives expressed were desires for punctual and independent work, different customers and typically repetitive work that facilitates to focus on the work. When the motives are the certain types, team working might be more disturbing than motivating employees.

One essential factor affecting on work motivation maintained in additional comments, was the functionality of the used computer programs. There is an important IT-support available, but programs may have some malfunctions that cannot be solved within the company. The programs level of functionality and usefulness is varying. IT-support and well-functioning tools and programs are essential part of the extrinsic motivational factors included in work environment (Hyppänen 2013, 144-150). When the tools and programs are high-quality, and possible aid is fast available the smoothness of work increase work satisfaction.

The conducted survey implicates the importance of the both internal and external motivating factors used in the accounting company. Significance of motivating factors is varying and noticeably depending on the situation. When facing changes is natural to lean more on motivation practices and strive to compensate the uncertainty with concrete external motivating factors.

9 PROPOSALS

In this chapter the presented proposals are aimed to be as a facilitator for creating new practices for increasing the employees work motivation. Also the research results are aimed to remain the significance of measuring and controlling the essential competitive advantage, human capital.

Measuring, functional observation and recognition of the current situation is prerequisite for development and long-term success. Open and supportive atmosphere increases creativity that allows employees to recognize problems and needs that are threatening their work

motivation or positive work atmosphere. Permissive and understanding atmosphere enables to prepare and anticipate for changes, when reaction would be more moderate. To increase positive work atmosphere and work motivation is essential to let the employees understand that the responsibility lies with both the employees and the employer as also Seppänen (2017) was expressed. Anyone can presume the supervisor to be the person fully responsible for work atmosphere and the employees work motivation in all. The employees themselves are the key influencers to find their intrinsic motivation and attitude to work for everyone that could increase largely their work enthusiasm.

An essential way to get aware about the current situation of employees well-being at work is to lead the distinctive development discussions deeper to the work motivation and work atmosphere related experiences with each of employees and tailor the conversation suitable for a certain working community. The bilateral meetings reach the greatest benefits, when the gathered data is processed as in carefully planned and the situation is continually monitored and controlled. Beneficial services and applications as 'Parempi Vire' –mobile application (Appendix 3.) that is based on Aki Hintsa's Circle of Success –theory, would facilitate in measuring the personnel comprehensive well-being, when critical issues would be easier to take into account and enhance the situation.

The starting point for work success and employee's working attitude is the ground where an employee strives. People often underrate or forgot the meaningfulness of the basic needs that are essential to be satisfied for reaching the happiness and balance in life. As Maslow has clearly presented the hierarchy of needs is essential to recognize personal needs, strengths and weaknesses to reach true potential without useless and loading stress and find a suitable work for increasing well-being. (Robbins 2000, 44-45.) Distinctive and emphasizing presentation about Maslow's hierarchy of needs would be significant revival for the employees. The lecture about the basics that creates work enthusiasm and well-being should be presented by an impressive professional, who could remain all the employees to appreciate and take care of the basic needs as sleep and rest, nutrition and physical activity for being able to enjoy working and other life.

Emphasizing the meaning of monitor own performance and well-being would be essential. If something problems appears a reason should be found that might be simple, but fatal as tiredness, poor diet or difficulties in relationships. A tool as a simple exercise that could lead to the ground that causes a problem may solve the problem. Short questions for identifying the original of the problems and admit them may have a tremendous impact on concentration at work. Nowadays some of companies are providing high-quality growth coaching, which are based on a comprehensive clarifying of the current situation and the creation of new goals and strategies to reach the goals. The goals aimed to the development of the company's operation with the valued human capital and possibilities the company has. Demand of the services have increased in recent past and amount of the service providers is increased.

Small changes in life may lead to major results. That is why people should understand the changes starting from minimal steps. Sleeping habits as an essential factor for success are difficult to change, but if the matter is started by restful actions earlier without bright lights and electric screens in the evening, the way to go earlier to sleep is more natural. Physical training could be started with the most favorable sport now and then and to be progressively increased. Nutrition is the fuel for the day, but the content of food may give you long-lasting energy or it can be tremendously tiring that is harmful for your performance. Less carbohydrate and sugar, more whole grain products and colorful vegetables, berries and fruits bring you more long-lasting energy. Vegetables, berries or fruits are recommended to include in all eating moments. Also in eating habits the changes can be started with a very small steps.

The steps for healthier eating habits can be as small as following; add a tomato slice to the top of the bread and eat a carrot in the evening, move slowly from wheat products to the more fiber rich breads and cereals and pay attention on the sugar content of beverages. A good way would also be to download an app for monitoring your daily duties or order a food tips from even free provider as K-ruoka. You can challenge yourself to do better decision for example once a day or once a week and monitor the progress that facilitates you to move to the next step and allows to see the effects little by little. Clear goals facilitate to achieve dreams and make progress in all situations.

When basic needs are satisfied, but an employee does not feel her or him working hours effective is essential to stop for thinking basic factors. Are the working hours suitable for me, or could early morning or later afternoon be more effective alternative. Is the way or timing most favorable? What are the distractions that make it difficult to concentrate on work and how to eliminate them, and what is promoting performance at work that should be emphasized? Also with the working hours and working capacity is important to create open atmosphere within working community and ask what is behind dissatisfaction, if something problems appears. If supervisor do not feel natural to ask about significant work satisfaction related issues some other responsible person should be authorized to do it for avoiding dissatisfaction and uncertainty that has a major impact on work performance and productivity.

Internal communication has been experienced weak due to the way the messages are presented and who has been providing information. Well-functioning internal communication and open atmosphere are significant factors affecting on good work atmosphere. In the accounting company is essential to create practices to safe the employees' uncertainty that several acquisitions, mergers and other changes cause. The employees' should be communicated in early phases about the up-coming changes and especially about their causes and consequences that would facilitate them to see opportunities in changes.

In general for the internal communication is recommended to increase much more communication between the upper echelon and the employees, and not to minimize it. The internal communication chain is long that challenges the management and supervisors in effective and adequate informing. Even regular webinars arranged by the upper echelon would be essential for distinctive reasoning the changes and monitoring together the company's success. It is essential to remember the physical meetings and face to face discussions have enormous impact on building trust in relationships compared to virtually organized briefings. In all situations the employees should be aware about the common goals, and way to reach them.

Awareness about the progress of the situation would increase the meaningfulness of the employees' contribution as well as work enthusiasm. Well-functioning internal communication ensures all the employees know both their own duties and objectives and the organization's goals and vision as well as how to reach them. The significant factor cannot be overlooked; the internal communication is about communication within organization that is needed for informing, motivating personnel, creating good atmosphere at work and to improve the business operation (Lohtaja & Kaihovirta-Rapo 2007, 13-14). An example about formal internal communication are development discussions. The current practice do not take into account the cultural differences and personal needs of the employees. To reach the full potential is essential to form the bilateral meeting for more informal that take into consideration the employee's expectations and needs.

One of the challenges within the working community that have been causing problems and decreasing work motivation are the variable practices to manage the certain work. The practiced have formed suitable for an individual employee that causes problems when the responsibility for the certain work duties remove to another employee. The roots for acting in a certain way depends on the employees' previous experience and learnt practices at work. Several mergers and acquisitions have required often ability to adapt in new practices and colleagues. There has not been worthwhile updating trainings that emphasizes and remains the employees how to use the programs and tools most efficiently and what is the common way to work within the company.

Openness and updating trainings would promote well-functioning teamwork and increase effectiveness. All the employees should have a punctual and compatible way to handle documents, when any of clients would not be dependent on a certain employee and time would be more efficiently used. The problem related to various habits to manage the work emerged recently again, when the company faced changes in city1 n 2017 and the works for current customers transferred from old employees to the new employees, who stayed at work. The most important practices should be updated regularly and present to the employees even as a webinars.

Unit-specific meetings and trainings would concentrate more in community-bound needs, when the extremely important human capital would be more especially taken care of. Committed and motivated employee has higher resistance to copy with changes and adapt in new situation that have been common in the target company. In development discussions should encourage the employees to determine their personal goals to maintain the work motivation and to keep the work on positively challenging level. The personal goals for a year, five years or 10 years could be compounded to company's goals, but they might be something else but numeral. Often reward and monetary results do not motivate employees due to the negligible impact on the employees rewarding.

10 CONCLUSION

When creating development strategies for a company it is essential to eye on a certain company individually. The managing practices should be built up by paying attention on the company's own culture, employees and situation in all unique working community. An appropriate managing practices takes into consideration organizational, team-level and individual-level competencies as Viitala (2008, 255) has mentioned. Viitala is also describing the proper practices as measurable and continuous developable.

Work motivation and work atmosphere has not been regularly explored in the target company. For committing the employees is essential to improve the practices where the employees would be more heard. The questionnaire conducted can be kept as a need analysis that is the starting point for development. The research with empirical study during the internship revealed significant inadequacies in internal communication and in the monitoring of employee welfare. The importance of the care of the employees has been emphasized during the changes, when uncertainty has worsen work motivation and ability to work.

In the target company is essential to focus on improving well-functioning internal communication that has a major impact on work atmosphere, work motivation and work satisfaction. Supervisors and managers would encourage for open and confidential discussions and promote the openness with their own example. Grievances and distractions are easier to intervene and eliminate them at early stage, nonetheless that requires the employees and managers desire to be aware and interested in the employees' well-being and satisfaction.

The qualitative research method proved to be suitable for the study. The empirical study and several conversations offered essential supplemental material to obtain an overall picture and ensure the relevance of the results. The survey questions would have been partly more specifically targeted to gather more detailed information and interpretation would be clearer.

During the study there emerged new questions that would be explored in further studies. A beneficial research subject would be: development of well-being for community-specific according to its culture. The research would focus on cultural differences and determine promoting practices for the community bound development discussions and motivation practices. The second topic for further studies would be the change management practices and their development in an accounting company.

Timing with the thesis process was appropriate and the process progressed as planned. The target company was flexible with the process and communication with the employees and supervisor was easy due to the students own initiative. Guidance and support for supervisor was always obtained when asked.

The thesis process increased essentially the students researching, analyzing and interpretation skills. Realistic understanding about the company's operation, what is working in change and what kind of is the certain business field developed as much as possible within limited time. The current situation concerning the employees work motivation and work atmosphere at the certain working communities were clearly described and proposals presumably increase substantially the company's executive and management awareness about the current situation and facilitate them to develop the practices that lead to still higher profitability with well-being personnel. The research and its results expectantly remain the company's management to take good care of valuable human capital.

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APPENDIX

1.1 Appendix 1: The Google survey questions for the employees

This motivation related survey will be conducted for defining the current motivation level of the employees after substantial changes in the working community.

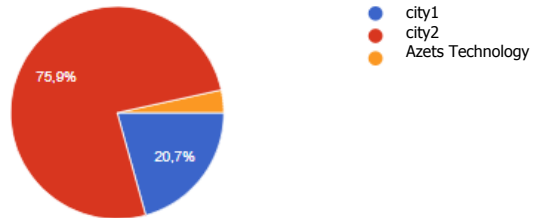
Please, answer the questions honestly, hence the factors that influence positively to your motivation level can be qualified and implemented.

- What is your job function?
- Where do you work? (city1 / city2)
- How much you like your current job? (0-5)
- How long time have you worked in the organization (0-1v), 1-3v, 3-5v, 5-10v over 10v?
- Have your job description changed during working in the company? (Yes: How?/No)
- How would you rate work atmosphere in your working community? (0-5)
- How important you perceive the following factors as influencing the work atmosphere at your work environment:
 - Effective communication in the work community (0-5)
 - Support from supervisor (0-5)
 - Interaction with your colleague (0-5)
 - Shared lunch / coffee breaks (0-5)
 - Recreational activities or events organized by the company (0-5)
 - Appropriate tasks in respect to competence (0-5)
 - Other?
 - Comments:
- How do you rate your work motivation (0-5, where 5 is the highest motivation)
- How much have the changes affected on your work motivation? (0-5)
- What is motivating and inspiring you?
 - Working atmosphere (0-5)
 - Work flexibility (0-5)
 - Teamwork (0-5)
 - The significance of your work (0-5)
 - The challenge of work (0-5)
 - Career opportunities (0-5)
 - Recognition and feedback (0-5)
 - Salary (0-5)
 - Employee Benefits (0-5)
 - Other?
- What do you hope for the future for your work?

1.2 Appendix 2. Questionnaire results

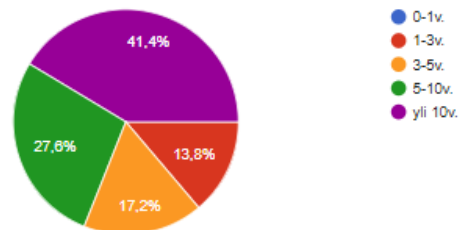
Mikä on toimipisteesi?

29 vastausta



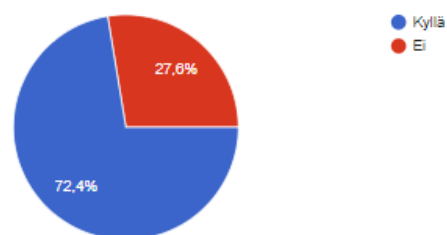
Kuinka kauan olet toiminut organisaatiossa?

29 vastausta



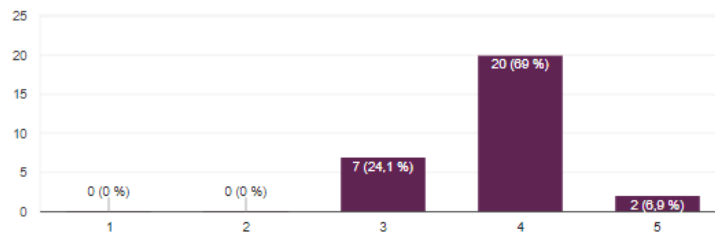
Onko työnkuvasi muuttunut nykyisen työsuhteen aikana?

29 vastausta



Kuinka paljon pidät nykyisestä työstäsi?

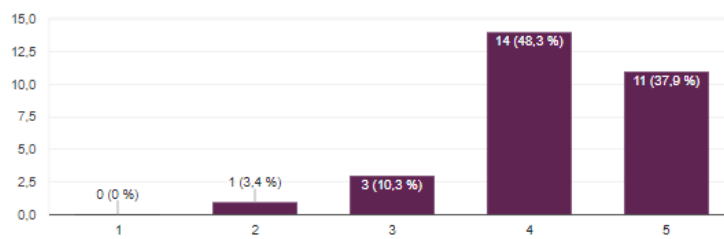
29 vastausta



Työilmapiiri

Minkä arvosanan antaisit työilmapiirille työyhteisössä?

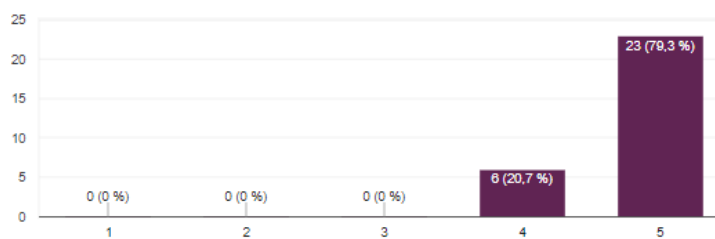
29 vastausta



Kuinka tärkeänä pidät seuraavia työpaikkanne ilmapiiriin vaikuttavia tekijöitä?

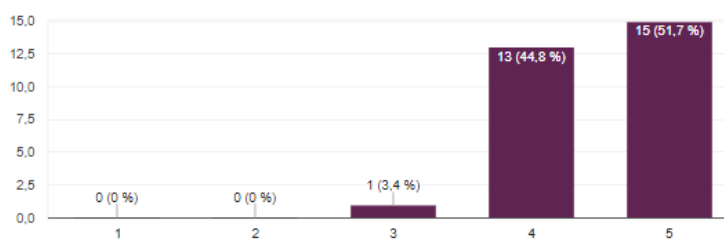
Toimiva kommunikointi työyhteisössä

29 vastausta



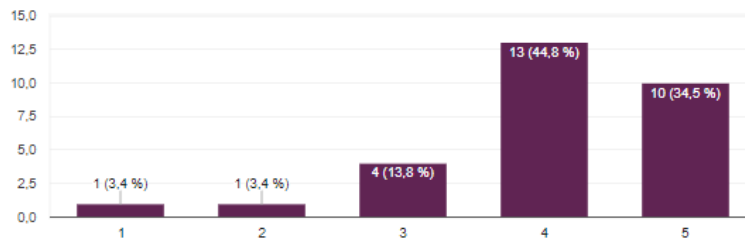
Esimiehen antama tuki

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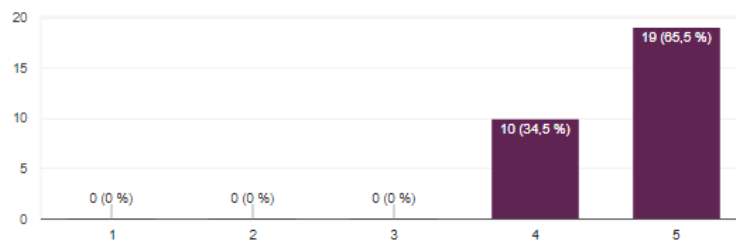
Yhteiset lounas- /kahvitaumat työkavereiden kanssa

29 vastausta



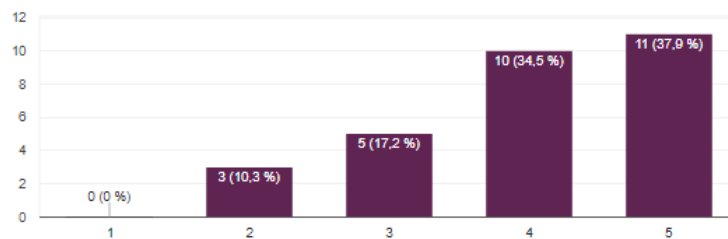
Vuorovaikutus työkavereiden kanssa

29 vastausta



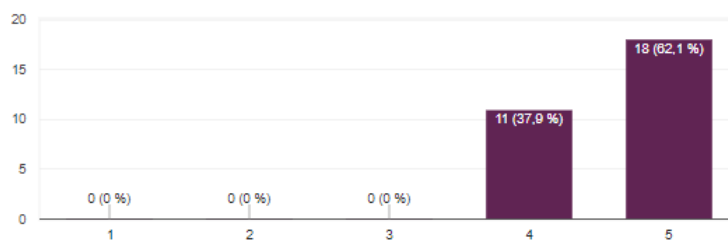
Yrityksen järjestämät virkistyspäivät, sekä muut työtä tukevat tapahtumat esim. koulutustilaisuudet

29 vastausta



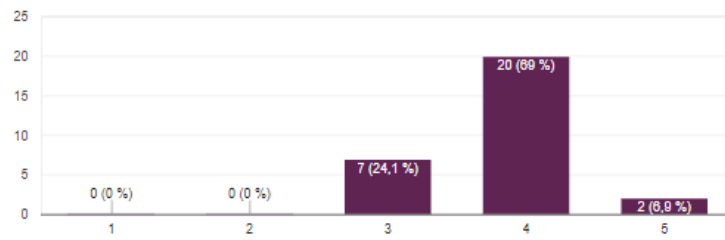
Sopivalta tuntuvat työtehtävät osaamiseen nähden

29 vastausta



Kuinka motivoitunut koet olevasi nykyisessä työssäsi?

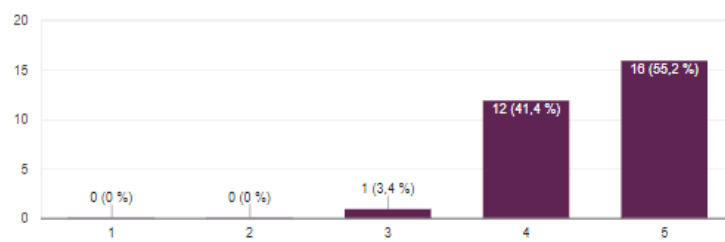
29 vastausta



Mikä sinua motivoi?

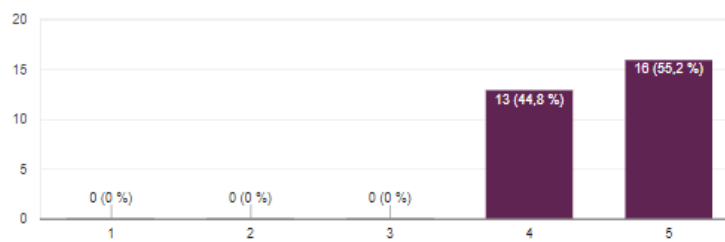
Työilmapiiri

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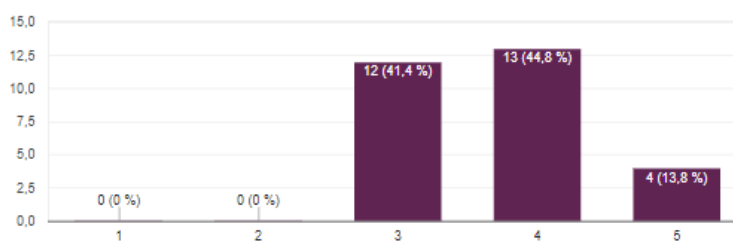
Työn joustavuus

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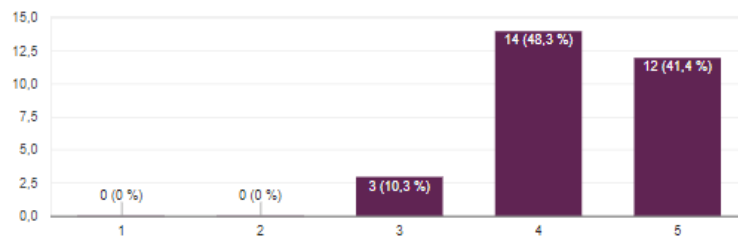
Tiimityöskentely

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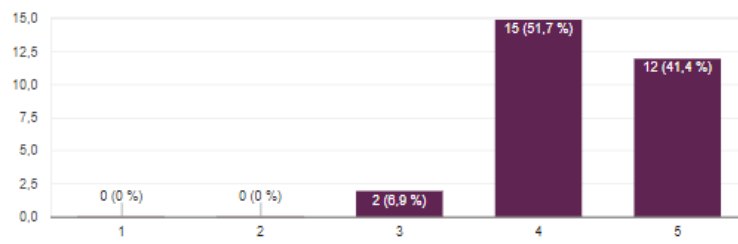
Työpanoksesi merkittävyys

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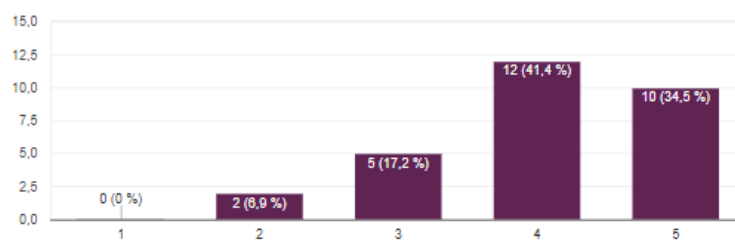
Työn haastavuus

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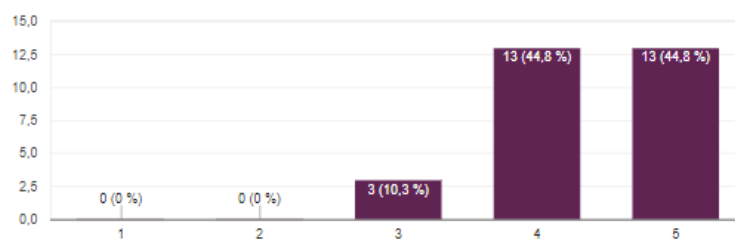
Oman uran kehittymismahdollisuus

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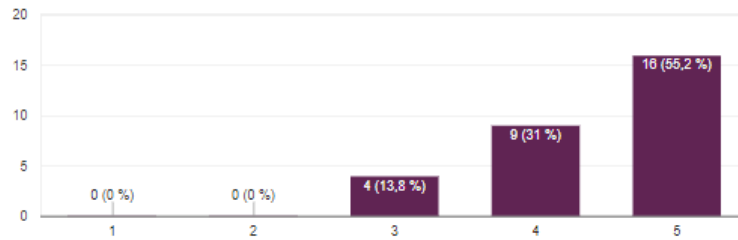
Työstäsi saamasi kiitos ja palaute

29 vastausta



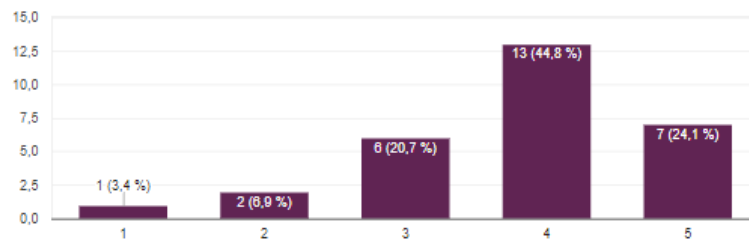
Palkka

29 vastausta



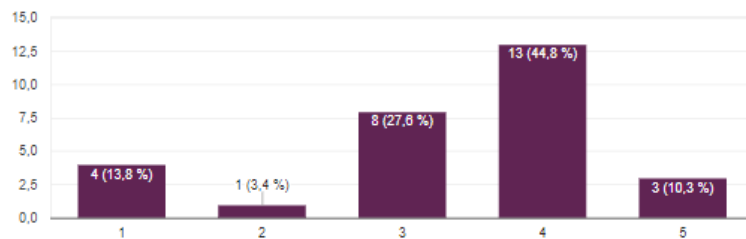
Työsuhde-edut

29 vastausta



Kuinka paljon viimeaikaiset muutokset henkilöstössä ovat vaikuttaneet motivaatiotasoon?

29 vastausta



Mitä toivot tulevaisuudelta työsi osalta?

10 vastausta

Suunnitelmallisuutta

Lisää haastavia asiakaskesisejä

Koulutusta ja kehitysmahdollisuuksia

Ettei keskitytä olennaiseen eli työn tekemiseen, eikä jatkuvaan kannattavuuden kyttämiseen ja sisäisten raporttien väsäilyyn. Uudet haasteet ja työssä kehittyminen olisi mukavaa, mutta mukavaa olisi myös jos työn haastavuus näkyisi palkassakin.

Ettei työpaikka säily ja mahdollisesti työnkuvaan tulee välillä pientä muutosta tai saan uusia haasteita. Palkan tarkistus, mikäli osaaminen kasvaa tai tulee uusia haasteellisia tehtäviä, joista suoriutuu hyvin.

Haastavia tehtäviä ja kehittymistä työssäni

Osaamisen/asiantuntijuuden kehittymistä ja itsensä haastamisen mahdollisuuksia, riittävästi palautettu omasta työstä

Selkeämpi työnkuva, jatkuva koulutusta. Sitä että puheet ja käytäntö eivät olisi ristiriidassa.

Ettei työstä tulisi liiaksi kellon kanssa kilpaa suorittavaa. Saisi käyttää aikaa enemmän itsensä kehittämiseen (muutokset verolainsäädännössä, uudet ohjelmat, uudet asiakkaat)

Sopivassa määrin haasteita. ei liikaa suuria muutoksia ainakaan kerralla

1.3 Appendix 3: Parempi Vire –mobile application



ASIAKASETUNA PAREMPAA TYÖELÄMÄÄ -PALVELUT KÄYTTÖÖNNE

Lupaamme yrityksellesi menestystä, tuottavuutta ja työkykyä. Rakenna kanssamme parempaa työelämää. Tässä sinulle maksuttomat asiakasetumme:

LUOTAAMO – KARTOITA TYÖYHTEISÖSI VIRE

- PAREMPI VIRE -MOBIILIPALVELU**
 Parempi Vire on jokapäiväinen hyvinvointisovellus työkyvyn parantamiseen töissä ja vapaalla. Kartoita nykytilasi Oma Vire -kyselyllä. Kirjaa ravinnon, liikunnan ja levon tekoja sekä seuraa niiden vaikutuksia. Seuraa vaihtuvia teemoja ja yksilöllisiä sisältöjä, jotka motivoivat läpi vuoden. Tsemppaa myös työkavereita muutokseen. Palvelun tuottaa Hints Performance ja se on saatavilla iOS- ja Android-laitteisiin.
- TYÖVIRE-KYSELY**
 Työvire-kartoitus on helppo ja nopea tapa selvittää työntekijöiden tämän hetken työvire ja sitä mahdollisesti heikentävät asiat. Työvire on sähköpostitse tehtävä kysely, jossa on 17 väittämää. Kyselyn voit tehdä vuosittain ja seurata työvireen muutosta. Palvelua voit käyttää, jos työntekijöitä on vähintään viisi.

VALMENTAMO – KOULUTUKSET JA VALMENNUKSET

- PAREMPAA TYÖELÄMÄÄ -VALMENNUKSET**
 Löydä kanssamme konkreettisia keinoja työelämän laadun parantamiseen, työn tehostamiseen ja oman työsi kehittämiseen. Asiantuntijavalmennuksemme on tarkoitettu niin esimiehille kuin työnkehittäjille. Valmennuksia tarjoamme eri puolilla Suomea. Tule paikan päälle tai osallistu webinaariin.
- VERKKOVALMENNUKSET**
 Valmennamme Johtamisen mestari -koulutuksessa esimiehiä saavuttamaan parempia tuloksia hyvällä vuorovaikutuksella ja menestymään uudistumiskykyisellä johtamisella. Voit myös valmentautua varhaisen välittämisen, työkyvyn turvaamisen tai itsensä johtamisen osaajaksi.
- TYÖHYVINVOINNIN ASIAKASVALMENNUSKONSULTAATIOTUKI**
 Vuosittain käytävässä puhelintapaamisessa saatte asiantuntijoidemme näkemyksen yrityksenne tilanteeseen, sekä neuvoja ja toimenpidesuosituksia kehityskohteiden parantamiseen.

Tutustu kaikkiin etuihisi ja ota ne käyttöön: ilmarinen.fi/parempaatyolamaa

ILMARINEN JA ETERA YHDISTYVÄT – ASIAKKAAT HYÖTYVÄT

Työeläkevakuutusyhtiöt Ilmarinen ja Etera yhdistyvät 1.1.2018 alkaen. Tavoitteena on rakentaa tässä ajassa elävä innovatiivinen ja ketterä palveluyritys, joka hyödyntää tehokkaasti digitalisaation luomia mahdollisuuksia.

Asiakkaat hyötävät parantuvasta kustannustehokkuudesta

Yhdistyminen ei edellytä asiakkailta mitään toimenpiteitä. Yhdistyneen yhtiön kustannustehokkuus sekä vahva vakavaraisuus mahdollistavat entistä paremmat asiakashyötytykset ja monipuolisemmat palvelut. Lue lisää ilmarinen.fi/yhdistyminen



**PAREMPAA
ELÄMÄÄ,
OLE HYVÄ.**

SEURAA MEITÄ SOMESSA



V1111701