

**A Pilot Testing of a Continuous Improvement Process Through The Use of Employee
Involvement in a Service Industry Business**

by

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ABSTRACT

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This study investigates the employees of Stetzer Accounting Service in an attempt to improve worker production and efficiency. A Task Team was assembled of nine employees of Stetzer Accounting Service. The team decided the best place to find out about the largest barrier to increased productivity and efficiency was through an open-ended survey of what were the best and worst things about their job. The study was conducted during the spring semester 2000-2001.

A survey was administered to full- and part-time employees within Stetzer Accounting Service. The survey was intended to collect data about their likes, dislikes, and desired changes to the procedures or operations of Stetzer Accounting Service.

The data gathered was analyzed to determine the frequencies and percentages of responses, and compiling responses to open-ended questions.

The research results provide very valuable information on possible modifications to the procedures or operations of Stetzer Accounting Service. This information can be used to assist in development of a program to increase worker efficiency and production at Stetzer Accounting Service.

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Chapter I

Introduction

The traditional business hierarchy all but ignored the thoughts and suggestions of its workforce. Ethnocentricity by the managers or bosses prevented themselves from listening to, at most times very valid, suggestions for either process or layout improvements from their employees. Even if the person making the suggestion were an expert on their particular process, the change “wouldn’t improve the system.” The manager’s way was always the right way, and no one else could tell them differently.

A work team is "A group of individuals working interdependently toward common goals and whose members are mutually accountable for task achievement" (Kirkman & Rosen, 2000, p. 48). They also conclude "Theoretically, by collective effort, teams can achieve goals far beyond the sum of their individual members' efforts" (Kirkman & Rosen, 2000, p. 49).

Business owners and managers are beginning to see that work teams offer many advantages over the traditional business hierarchy. In using work teams, individual skills and tasks are widely varied among the team members. Since everyone sees an issue from a different perspective, teams allow a more thorough approach to problem solving. Also, the team members are held accountable for maintaining and improving the process for which their team is responsible.

When people assemble and form teams, they combine efforts to improve the overall system. Kirkman and Rosen feel “In the business world, sharing knowledge, suggesting contracts, providing resources, easing tensions, arbitrating conflicts, and many other subtle acts each enable teammates to contribute to their full potential” (Kirkman & Rosen, 2000, p. 51).

There are frequent problems involved in work teams. Teams are frequently put together without first consulting the potential members. Sometimes the team members may not get along very well, if at all. Sometimes members have very deep-rooted feelings about an issue that are different from other members of the group. These differences in opinion or feeling can cause the team to move very slowly, or cease to move at all.

Disorganization is a significant problem on teams. Often teams are assembled for a specific purpose, but many team members aren't clear as to the exact reason. In this situation, it seems as the group leader takes their own initiative in what problems are to be addressed. The problem could be a specific problem in the leader's work area, or a different problem the leader wants to address. In this case, the problem brought up by the team leader has a direct relationship to the leader. The leader has a direct interest in solving the problem, and will naturally push the subject further on the group, even if the issue knocks the team off-course of their objective.

Inadequate participation by team members is also a major problem for work team effectiveness. Some members may be introverted and aren't always ready to actively participate in a discussion. On the opposite side, some members may dominate the meeting by speaking nonstop and monopolizing the discussion. When either of these situations occurs, the effectiveness of the team can be greatly hindered.

Teams need supportive leaders who will trust them to make important decisions, celebrate their successes, and learn from their mistakes. The team leaders must assume the roles of coaches, teachers, and advisors, helping teams to become all they can be.

The owner established the Income Tax firm in 1965 to gain work experience for his teaching position at an area technical college. It was run out of his parents' home. There were no set business hours, and the clients stopped in when his car was in the driveway.

He later married and built a house with a small office on neighboring land. He had a full-time teaching position, and ran his business at night and on the weekends. His wife answered the phone questions, made appointments, etc. He eventually hired some part-time help to photocopy taxes and perform other numerous tasks.

Slowly, he began to build up a client base. In 1982, he added an office addition to the house to allow for more workspace, and added a large seasonal staff and more year-round help. He currently has a very high volume business. He does over 250 businesses and over 3,000 individual returns. He also prepares approximately 300 partnership and corporate returns.

The business is located in a small rural community in western Wisconsin. It has a high degree of client loyalty and longevity. Many business clients have been having Stetzer Accounting do their taxes for over 25 years. He also has a low rate of client turnover. If a client leaves for one reason or another, they often return the following year. He draws many clients from a radius of 90 plus miles.

The owner has a wife whom I consider to be the office manager. Although she doesn't have the official title of "office manager," the types of tasks she performs, like payroll and accounts payable, would lend anyone visiting the firm to believe she has a significant amount of decision-making ability. Beyond that, the rest of the staff has roughly the same level of decision-making ability and authority.

During tax season, the office becomes extremely busy. The office has four telephone lines that are constantly ringing. Add to this the clients steadily streaming through the door, and

the office becomes a very difficult place to be able to concentrate. As a result, the owner often stays in the office until late at night. He feels he can concentrate better when the staff is gone, since he is not being interrupted with questions.

It is at this time at night he dictates the taxes he interviewed earlier that day onto a cassette tape for the tax preparers. He does not actually prepare the tax, though. The owner delegates each tax return to an individual tax preparer to complete. The reason he dictates the tax is when the preparer sits down to do the tax, they listen to the tape and they get pointers on how to prepare the tax and give the client the most tax benefit possible. This helps reduce the number of questions the preparer might have, speeding up the process of finishing the tax.

As a result of being in the office late at night, he often isn't in the office until 10 or 11 a.m. each day. The office opens at 8 a.m., so he isn't there the first two or three hours of each business day. This time period is especially busy in the office. Numerous clients use this time to schedule appointments to have their taxes prepared, or to pick their taxes up before they have to go to work. During this time, the owner's wife has the responsibility of making the managerial decisions in her husband's absence. She steps up above her "tax preparer" title and becomes the office manager every morning before the owner comes into the office and can make the administrative and general office decisions himself.

Stetzer Accounting Service, for the most part, is no different from its competition. The owner is constantly attempting to decrease the time between when the client drops off their taxes and the time in which they pick them up, much as the goal of every business is to increase throughput, decrease inventory, and decrease operating expenses.

Stetzer Accounting, established in 1965, has developed into a high volume tax preparation firm. Stetzer Accounting is located in Trempealeau, Wisconsin.

The management style for the firm is a typical hierarchy. The owner does a majority of the decision making and then delegates decisions to the staff from there. When he opened the firm, he was the only person there and obviously made all the decisions. As time passed and additional employees were brought in, the management style changed very little and the hierarchy continued.

In recent years, competition between companies has become extremely grueling. Competition has forced companies to “lean” themselves in relation to excess or unneeded processes required to perform their service. The Income Tax business is no different. Today, there are at least nine different tax preparation services within 30 miles of Stetzer Accounting. Businesses and individuals are looking for the “best deal” on their income taxes. Even considering the constant changes to the tax laws, and moreover, the penalties for incorrectly filing your tax return, many clients are willing to change their income tax preparer for a matter of a few dollars saved in their pocket.

As a result, companies are finding they need to cut their overhead costs as much as possible, in order to not only keep their existing clients, but to attract new clients. These cuts, however, must not compromise their high level of excellence in terms of customer service and satisfaction, or to increase the cost of having their taxes prepared.

Statement of the Problem

Tax season is an incredibly busy and stressful time on any income tax preparer's life. The long hours and definite deadline (April 15) can make four months seem a lot longer than it already is. I am going to attempt to identify the "critical few" issues facing a particular income tax service, and then take steps to correct those issues resulting in a more productive and efficient workplace.

Purpose of the Study

The purpose of the study is to determine the ability to increase productivity and efficiency by using various methods of employee involvement of a continuous improvement process in a seasonal income tax service. This study was conducted during the spring of 2000-2001. A selected sample of employees from the entire seasonal staff, less the owner and his wife, made up the population of the study for pilot testing. This study will concentrate on management styles, team building, and issues facing the success of teams.

Research Objectives

This research addresses the following objectives:

1. Management styles and the differences between them.
2. Development of work teams
3. Problems associated with work teams

Specifically:

- A. What do you like most about working here?
- B. What do you like least about working here?
- C. If you could change one thing, what would it be?

Justification for the Study

This study is important due to the evolution of management styles in the U.S. – from the traditional hierarchy to a more employee-focused management. It will determine the ability to increase productivity and efficiency through the use of employee involvement in a service industry business.

1. This study will analyze the perception of the differences in management styles.
2. Data from this study may be used to develop task teams to solve problems encountered in the future.
3. This study could be used as a foundation for researching and analyzing different styles occurring in a service industry.

Limitations of the Study

1. The research was focused on attempting to identify the largest issue facing increased efficiency and productivity; it was not designed to solve any additional problems that arose during the research.
2. The survey was worded in a way that was open-ended enough to allow for a variety of answers. These answers would help the team determine the “critical few” issues facing increased efficiency and productivity. Some employees, however, misunderstood the purpose of the survey to locate issues, and used the survey to make personal attacks against either the business owner or a fellow co-worker.
3. The meetings were limited to one hour every two weeks. Any unresolved issues or concerns that were being discussed during the meeting when the hour was up would have to be concluded at the next meeting.
4. The limitations of the study existed in the time frame available for the research. The task team members began to leave for the season around April 1, and all of the seasonal employees were done April 15. The time frame prevented a more in-depth investigation into the largest issue facing increased efficiency and productivity.

5. The questionnaire was designed by the research and subject to approval by the University of Wisconsin-Stout, Human Subjects Institutional Review Board. Upon completion of the questionnaire, it must be submitted to the investigation advisor, program director and the Human Subjects Institutional Review Board for acceptance and approval.

Assumptions of the Study

1. Motivation for teams and teamwork is for monetary purposes.
2. The use of teams actually hinders progress, since team members frequently disagree, resulting in no decision being made.
3. Authoritarian management styles are the most desirable from the owner's perspective, since his or her prerogatives are the only ones that matter.
4. The best solution to dealing with problems in teams is to disband the teams.
5. Teams require a longer time to solve a problem compared to a single individual.
6. The initial survey would reveal enough adequate information to complete the objectives.

Definition of Terms

For clarity and understanding of this study, several terms need to be defined.

Team:

1. A group of people working or playing together
2. To join in a cooperative activity (Webster's Ninth New Collegiate Dictionary)

Task Team: A group assembled on a one time only basis for a particular problem and will disband at completion; operator level to mid and upper management; multi-disciplinary; very effective for one time only problems. (Organizational Leadership)

Work Team: Supervised work groups doing similar or independent tasks; have regular meetings but can also use a “huddle” on the floor to give input to consultive style supervision; group inputs, evaluates and recommends and implements if supervisor approves. (Organizational Leadership)

Building: Anything that is built (Webster’s Ninth New Collegiate Dictionary).

Management:

1. A managing or being managed; control, direction, etc.
2. The persons managing a business, institution, etc. (Webster’s Ninth New Collegiate Dictionary).

Styles: Characteristic manner of expression (Webster’s Ninth New Collegiate Dictionary).

Mutual:

1. Done, felt, etc. by each of two or more for or toward the other or others.
2. Shared in common (Webster’s Ninth New Collegiate Dictionary)

Respect:

1. To feel or show honor or esteem for.
2. To show consideration for.
3. Expressions of regard
4. A particular detail (Webster’s Ninth New Collegiate Dictionary New World Dictionary)

Trust:

1. Firm belief in the honesty, reliability, etc. of another; faith
2. Confident expectation, hope, etc.

3. Responsibility resulting from confidence placed in one.
4. Care, custody
5. Something entrusted to one
6. Faith in one's ability to pay; credit.
7. A combination of corporations to establish a monopoly (Webster's Ninth New Collegiate Dictionary)

Human Subjects Institutional Review Board: In 1975, federal legislation established a requirement that protection of human subjects involved in research be assured. This applies to faculty research, student research, classroom research and any other research involving human subjects. This assurance of protection is required to precede the gathering of data, and if not secured may put the researcher at liability risk (Administrative Procedures).

Chapter II

Review of Literature

Introduction

As businesses enter the 21st century, and competition between companies grows stronger, management is beginning to turn towards work teams to eliminate problems in order to improve all aspects of their organization. Due to various management styles, the success of teams is often dependent on the various styles of leadership. The purpose of this literature review is to focus on three main areas: Management styles, team building, and the issues facing success with teams within service industry businesses.

Management Styles

The role of management in the United States has traditionally been that of an Authoritarian one. In authoritarian organizations, it is orders that are passed down from above and the manager's role is to pass orders down the "chain of command." The worker is usually not expected to make decisions and carries little responsibility. The owner does order and may compel the worker to carry out the tasks demanded from him, and to produce (Davidmann, 2001).

In this type of organization, the workers do not willingly work for the benefit of their supervisors. The motivator for work is unemployment and the compelling force is the fear of economic consequences of unemployment (Davidmann, 2001).

Davidmann (2001) also says that enterprises organized on authoritarian lines have many problems. Orders are passed down and mistakes readily result in critical appraisals and dismissals. Hence people avoid making decisions so that matters to be decided are passed up for the decisions to be made at a higher level. People survive by becoming experts at "Passing the

buck”. Empire building by employees takes place in order to increase job security. Blame is passed to someone else, and people work against each other and we see conflict instead of cooperation. As a result, senior management tends to be overworked, staff turnover tends to be high, and workers restrict effort (Davidmann, 2001).

Lately, companies of all types have realized there is a better way of running a business than the authoritarian way in the past. In today’s workplace, business owners and managers are moving away from the traditional hierarchy and designing work teams at all levels of their organization. The business owners and managers are beginning to see that work teams offer many advantages over the traditional business hierarchy. In using work teams, individual skills and tasks are widely varied among the team members. Also, the team members are held accountable for maintaining and improving the process for which their team is responsible. According to French and Bell (1999), “The four major reasons or purposes involved in having teams meet other than for the sharing of information, to set goals and/or priorities, to analyze or allocate the way work is performed, to examine the way a group is working together, and to examine relationships among the people doing the work” (p. 102).

Blanchard, Carlos, and Randolph (1999) believe "For a company to prosper, it needs to take advantage of the full brain power of its entire work force, not just its management-level staff" (p. 35). By empowering everyone in the organization, the employees will be able to make collective decisions, depending on their position.

Organizations continue to show enthusiasm for adopting team based work environments and are relying on teams to improve productivity, quality, customer service, and employee satisfaction (Guzzo, 1995).

The first thing the managers need to do in order to empower their workers is to share information with them and establish a relationship of trust (Blanchard, Carlos, & Randolph, 1999). Without this information, the employees will not be able to make effective decisions. Inappropriate or ineffective decisions made by newly empowered employees have the potential to make the managers revert back to the traditional hierarchy, and not continue to work with empowerment.

The best way to succeed with an organizational change, such as empowerment, is with work teams. "Work teams can provide the perfect opportunity to start sharing information and developing trust. Management can answer critical questions about why change is needed and what outcomes are expected" (Blanchard, Carlos, & Randolph, 1999, p. 38).

Managers must be sure the information they share with the work teams is useful. The managers should share information on specific issues, "explaining what is wrong with the current situation, such as the company's loss of sales, and what must be changed to fix it" (Blanchard, Carlos, and Randolph, 1999, p. 37). Information sharing by the owner to the employees in this research problem was nearly non-existent. The owner seldom shared any information with the employees, regardless of the circumstances. The lack of information sharing resulted in a significant amount of problems in the office. The reason this did not come up in this facilitation is the team because the team did not decide this was the largest issue facing increased productivity and efficiency.

Trust is defined as "The willingness of a party to be vulnerable to the actions of another party based on the expectation that the other will perform a particular action important to the trustor, irrespective of the ability to monitor or control the other party" (Mayer, Davis, & Schoorman, 1995, p. 716).

Earning trust from anyone can be very difficult. Trust must be earned and trust can be lost. Once trust is violated, however, there are significant barriers to re-earning it (Rotter, 1967).

During the past decade, there has been an explosion in work team implementation, in companies both large and small, at management levels and employee levels, and in both manufacturing and service companies.

An old Japanese proverb that “none of us is as smart as all of us” is true. Another way to consider this: individuals add, team players multiply. Studies show that 97% of the time, the group scores higher than the individual on tests (Perrella, 1999).

In 1997, teams at Dayton, Ohio-based Monarch Marking Systems, a manufacturer of labeling, identification and tracking equipment, trimmed the square footage of an assembly area by 70 percent, reducing past-due shipments 90 percent and doubled productivity. In 1998, they identified 1,400 areas of waste in the organization (Joinson, 1999).

Dallas/Fort Worth based GTE Directories’ publication teams increased production of telephone directories 158 percent from 1994-98, while decreasing errors by 48 percent. Teams in a production area squeezed claims turnaround for customer complaints from 18.8 days in 1996 to 2.9 days in 1998 (Joinson, 1999).

An 11-member industrial workforce team at Xerox Manufacturing Operation in Webster, N.Y., addressed the high failure rates of a product with photo receptors that had to “rest” in the dark for 24 hours before being tested. The team discovered the root causes of the problem and reduced the rest time to two hours, generating a first-year savings of \$266,000 (Joinson, 1999).

James Perrella (1999) outlined how work teams put a new premium on relationship skills. He emphasizes two main points in his article: (1) by relating his concepts to Ingersoll-Rand and (2) by relating it to general industry.

Perrella describes how Ingersoll-Rand is making "great strides in breaking down the psychological and organizational barriers that result from "me" thinking" (Perrella, 1999, p. 438).

Ingersoll-Rand began their work teams in 1994. They brought all the leaders from each division so they could integrate "silos of authority, sharing best practices and seeking creative ways to leverage their resources cross-functionally" (Perrella, 1999, p. 438). They use their work teams to shorten new product cycles, to implement demand flow manufacturing to shorten delivery cycles to customers in order to reduce inventory, and to encourage innovation in all business processes. Their success is self-explanatory. Since work team implementation in 1999, they have:

- Reduced working capital investments by 56 percent
- Increased inventory turnover by nearly 43 percent
- Reduced outstanding receivables by over 15 percent
- Saved \$150 million in purchasing costs via a corporate-wide strategic sourcing initiative (Perrella, 1999).

Team Building

The improvement of team productivity is certainly one of the most challenging tasks that today's organization encounters. A team-oriented approach to management is both dynamic and progressive, yielding such benefits as increased performance, improved quality, higher levels of job satisfaction, and the release and utilization of the powerful creative forces within each organization. (Varney, 1989).

Today, the people who work in organizations demand a chance to be involved, and they expect to have their talents and skills utilized effectively; they are also willing to participate in

activities that will make the organization perform more effectively. Because it has become generally accepted that creativity and innovation are traits widely distributed throughout the population, managers must be able to discover and put to use these resources within their teams. Once creative forces are unleashed within an organization, the potential for positive results is greatly enhanced (Varney, 1989).

Although many American managers receive powerful rewards for making decisions on their own, collective decision-making is a more productive process than individual decision-making. The overall quality of decisions and the general success rate of an organization increase substantially when decisions are reached through collective or consensus processes (Varney, 1989).

With the changing face of our society, old-style approaches to managing are often no longer feasible. The only major obstacle standing in the way of successful teamwork is “A manager’s refusal to discard obsolete management approaches” (Varney, 1989, p. 5).

When building a team, an issue to consider is team size. The team size can be essential in accomplishing the goals. The team should be large enough to accomplish the work, but not too large as to cause a loss of coordination. Studies show if a group is too large, individuals may participate less. A large team may facilitate the individualistic notion of anonymity and may foster social loafing (exerting less effort, often without conscious awareness, resulting from feelings of anonymity and diffused responsibility) (Chaney and Lyden, 2000).

Berelson and Steiner (1964) suggest the most desirable group size is approximately five members. Five members allows everyone in the group the chance to speak, and prevents a tie in the event of a vote.

Teams should also be composed of people who are willing to work in teams. The individual joining the work team should be willing to contribute to group goals. Studies have found morale and performance of voluntarily formed work teams was higher than assigned teams. Thus, supervisors would be well advised to permit employees to volunteer for work groups in which they are interested or for those in which they feel they can make a meaningful contribution (Chaney & Lyden, 2000).

There are five steps in the team building process. The first is to make sure the team is aligned along a common goal. The author suggests asking each member of the team to write down what they think is the purpose of the team in 25 words or less. Doing this can help to expose any lack of alignment among team members and help to clear up any confusion team members may have (Drury, 1991).

The second step is to begin to work on the issue of mutual respect (Drury, 1991). This can help the team form a picture about how they want the team to be. An effective tool in this stage is the Myers-Briggs test, which helps to define personality traits of the team members. The Myers-Briggs test is an instrument for measuring a person's preferences, using four basic scales with opposite poles. Consulting Psychologists Press, Inc., claims that it "helps you improve work and personal relationships, increase productivity, identify leadership, and interpersonal communication" (www.skeptical.com/myersb.html). This is a very effective tool that helps define perceived problems in the group. A person may not contribute a whole lot to the group. Team members may view this as though the person doesn't care about what goes on in the group. After taking the Myers-Briggs test, the group can see that the individual is introverted, and naturally keeps to him or herself. At this point, the team members can see the personality differences and help the other team members deal with the personality conflicts.

The third step in team building is the creation of vehicles for clear communication (Drury, 1991). Effective team communication is valued by all teams, but is not always possible. Unless teams identify what needs to be communicated and how it will be communicated, the situation is not likely to improve. Drury (1991) suggests one method of increasing team communication by giving the team members a series of non-loaded questions that can help answer the expectations and needs each member has of the others. This way, each person can better understand the others.

The fourth step is working with conflict (Drury, 1991). Having team members understand conflict styles, win/win negotiation, and common mistakes in conflict resolution can often equip teams to develop better methods for managing conflict.

The fifth step in increasing team performance is the ability for the group to do effective problem solving. If the work team has the ability to solve their own problems, they can begin to move ahead with other issues (Drury, 1991).

Learning the five steps and being able to implement them is by no means a walk in the park. Group members must be able to keep an open mind and be supportive of other group members. By looking back on the learning acquired in the five steps, the group members can see how each individual differs. They can see each person's strengths, as well as weaknesses, and work together to become an effective work team capable of conquering any obstacle that may land in their path.

After the team has been assembled, certain steps must be taken to ensure the team's success. The first is to decide where to have the meetings. Ideally is an open and comfortable environment, like an employee lounge or cafeteria, where seating can be freestyle and people

will feel encouraged to express themselves. A semicircle chair arrangement allows more eye contact among participants and therefore increases interaction (Miles, 1979).

Issues Facing Work Team Success

Often, people working in work teams work to make the group more effective. However, there are frequent problems involved in work teams. These teams are frequently assembled without first consulting the potential members. At times, the team members may not get along very well, if at all. Sometimes members have very deep-rooted feelings about an issue that are different from other members of the group. These differences in opinion or feeling can cause the team to move very slowly or cease to move at all.

A common mistake in organizations is to expect people to work together as a team without setting common goals and establishing common rewards for the team as a whole. In some organizations, individual goals pit people against each other. The managers in the organization wonder why people don't cooperate and work together (Bragg, 2000).

Disorganization is a significant problem on teams. Often teams are assembled for a specific purpose, but many team members aren't clear as to the exact reason. In this situation, it seems as the group leader takes his or her initiative in what problems are to be addressed. The problem that needs to be addressed could involve the leader's work area, or a different problem the leader wishes to address. In this case, the problem brought up by the team leader has a direct relationship to the leader. The leader has a direct interest in solving the problem, and will naturally push the subject further on the group.

Inadequate participation by team members is also a major problem for work team effectiveness. Some members may be introverted and aren't always ready to participate very actively in a discussion. On the flip side, some members may dominate the meeting by speaking

nonstop and monopolizing the discussion. When either of these situations occurs, the effectiveness of the team can be greatly hindered.

Low tolerance for change is defined as "The fear that one will not be able to develop new skills and behaviors that are required in a new work setting" (Kotter, 1996, p. 6). If an employee is stubborn and has a low tolerance for change, they will most likely resist making the transition to a new management system that increases the amount of change that must occur in order for the employee to carry out their normal job duties. Even if an employee knows they need to change, they may be unable to make the transition and resist the change for reasons he or she may or may not completely understand (Kotter, 1996).

Unmanaged conflict and its ugly side effects are perhaps the largest reducible cost in organizations today, and probably the least recognized. Yager (2000) estimates that "65 percent of performance problems result from strained relationships and unresolved problems between employees—not from deficits in individual employee skill or personal drive" (p. 11).

Differing and undiscussed expectations about roles, standards, support, communication, and performance are the root cause of many team conflicts. Discussing expectations openly during the early development of the team can help prevent conflict. Clarifying expectations early is a wise preventive maintenance plan for teams. Unfortunately, this is rarely done (Bragg, 2000).

Conflict is a sign of a healthy group if it occurs at the right time. It indicates that the group is processing through important and emotionally charged issues instead of avoiding them. Conflict indicates that a team is engaging instead of disengaging.

Summary

It is evident in the review of literature that there are many factors associated with management styles, team building and issue facing the success of teams. As has been in the past, management will continue to be influenced by the challenges of creating and maintaining work teams to improve the overall effectiveness and efficiency of the workplace. Managers in the typical hierarchies will need to move to a more employee-focused system in order to have the potential to succeed with teams.

The literature also suggests that even if a company implements work teams at their workplace that does not ensure success with teams. There are still several obstacles preventing teams from working well together to solve their intended problems and issues. As additional studies are conducted, new methods to help teams succeed will hopefully be identified.

Chapter III

Methodology

The purpose of the study is to determine the ability to increase productivity and efficiency by using various methods of employee involvement of a continuous improvement process in a seasonal income tax service. This study was conducted during the spring semester of 2000-2001. A selected sample of employees from the entire seasonal staff, less the owner and his wife, made up the population of the study for pilot testing. This study will concentrate on management styles, team building, and issues facing the success of teams.

The methods and procedures used in this study are explained in this chapter. The chapter is divided into sections under the headings of (1) Research Design, (2) Sample Selection, (3) Instrumentation, (4) Procedures Followed, and (5) Data Analysis.

Research Design

The participants in this study were a selected sample of employees from the entire seasonal staff, less the owner and his wife, made up the population of the study for pilot testing. This study will concentrate on management styles, team building, and issues facing the success of teams.

Following the review of literature, a task team consisting of nine employees of Stetzer Accounting Service was assembled, in order to identify the “critical few” issues facing increased efficiency and productivity. A three question open-ended survey was used to gather descriptive data about the current levels of satisfaction and dissatisfaction in the workplace.

This research addresses the following objectives:

1. Management styles and the differences between them.
2. Development of work teams

3. Problems associated with work teams

Specifically:

- A. What do you like most about working here?
- B. What do you like least about working here?
- C. If you could change one thing, what would it be?

Sample Selection

To accomplish the objectives of this study pilot testing and a three-question survey was administered to the entire seasonal staff, less the owner and his wife. The employees were given the survey and asked to respond within 5 days. The completed surveys were returned to the researchers addressed via interoffice mail. The employees were given the option to participate or not participate in the study.

Instrumentation

A questionnaire was designed to assess the “critical few” issues facing increased efficiency and productivity. The survey instrument was designed based on existing research.

Procedures Followed

Prior to the date of administering the instrument, permission was requested and granted by the Institutional Review Board members of the University of Wisconsin-Stout, Spring, 2001. Written affirmation of voluntary participation and confidentiality was attached to the front of the survey. The surveys were administered during the spring of 2001 via interoffice mail.

Surveys were interoffice mailed to the respondents throughout Stetzer Accounting. The administrators were informed that the participation in the study was voluntary, and there were no

consequences for choosing not to participate. To ensure confidentiality, the participants were instructed not to identify themselves on the survey. Upon completing the survey, the participants were instructed to return the survey in the envelope provided.

Results of the survey were compiled by the researcher, and submitted to the task team. The Task Team reviewed the responses, and attempted to extract from the responses the largest barrier to increased efficiency and productivity.

Data Analysis

Data analysis for this study consisted of compiling responses to three open-ended questions. Surveys were distributed to 22 Stetzer Accounting employees and 13 responded resulting in a 59 percent overall return rate. Chapter IV provides a complete review of the data gathered.

Chapter IV

Results

This chapter presents a review of the survey responses by 13 employees within Stetzer Accounting. This population was asked to provide information regarding their professional experiences in their tax business role. The respondents also provided pilot testing data in regards to their status with Stetzer Accounting.

A total of 13 of a potential 22 respondents from all divisions of Stetzer Accounting responded to the survey, resulting in a 59 percent response rate. Data gathered from their responses was used to meet the objectives of this study:

1. Management styles and the differences between them.
4. Development of work teams
5. Problems associated with work teams

Specifically:

- A. What do you like most about working here?
- B. What do you like least about working here?
- C. If you could change one thing, what would it be?

Questions 1 through 3 report information about the experiences of the employees at Stetzer Accounting. Throughout the survey, respondents were given the opportunity to offer additional comments regarding their experiences.

Question 1

Respondents were asked to indicate what they liked best about their job at Stetzer Accounting.

1. Flexibility of Hours, Good Equipment, Good Staff & Clients, Variety of Work

2. The thing I like most about working here is how friendly and helpful the people are that I work with. I also like working with people and customers, so this job fits that criteria
3. Flexibility
4. The facility itself, its roominess, organization of workflow, and reputation.
5. Flexibility if it is necessary
6. The thing I like most about working here is the flexibility of my work schedule.
7. The flexible schedule, which allows me to take time off when and where needed.
8. The flexibility in work schedules and time off. Having the latest and newest equipment to work with.
9. I like the fast pace and intensity. I enjoy the feeling of getting a lot done in a short time. Another important positive is the money. Raises have been good and timely. Good, fun people!!!
10. Most everyone is pleasant and tolerable to work with; the atmosphere is professional, yet laid back; Meeting new-different people.
11. Being left alone to work independently as long as the job is getting done and done correctly.
12. Flexibility
13. The owner's willingness to address concerns

Question 2

Respondents were asked to indicate what they liked least about their job at Stetzer Accounting.

1. There is no future or reason to keep full-time employees here. For example there are no paid holidays, which almost everyone anywhere has. There are no paid breaks – not even

the mandatory 15-minute morning and afternoon break every employee gets anywhere. There is very minimal vacation pay and no regular cost of living or inflation raise. There is discrimination amongst employees from the boss. Some employees continually complain about their work and tell the boss they are going to quit. They end up with a pay raise and someone else gets to do the work. Other employees never complain about their work and deal with a lot of things they shouldn't have to. They never get a raise in pay and if they threaten to quit, they are wished good luck. The boss tends to listen to only certain employees and what they want is what we get. For example interactive tax prep doesn't work for five-hour taxes! Most employees would have rather had a \$.50 per hour raise than the fancy phone system we got and who complains about the phone system the most? The ones who complained about handwritten messages. Anything certain employees complain about, they get, no matter how it affects other employees. Inconsistency of job titles and interference from employer causes much time wasted and unhappy clients. Taxes take in by the owner are given to a different preparer to do year after year. As a preparer does a tax for a certain client year after year, they become familiar with their situations and what needs to be done. If a different preparer does a tax year after year, they need to figure out what's going on and how to do the tax, not to mention spend a lot of wasted time asking last year's preparer what they did. This ends up costing the client a lot of unnecessary tax prep fees. A lot of times shareholders in partnerships get socked with a huge bill because one preparer did the partnership and someone else did the personal. The preparer doing the personal has to figure out what happened in the partnership as well as the personal situation. This is double charging the client. Payroll information being taken in by one preparer and then given to another

preparer to has the same problem. Whoever is going to prepare the payroll needs to take the information in. Although the boss may think he is saving someone some time, he actually is wasting a lot of everyone's time. Any work done by the owner during the summer or during tax planning time needs to be written our in the file. When a different preparer comes to do the tax and asks the client questions, they say "Ask the owner, we went through this earlier." When you go to ask the owner he says, "I have no idea." This makes us look very unprofessional.

2. The "work habits" and lack of consistency in their duties of the new hires/part-timers.
3. (Listed in no particular order-all of equal importance)

Benefit Package: Wages, Vacations, Holidays, Lunch/Breaks, Insurance/Life

Training: -Inadequate and inconsistent training, particularly this season
 -One person told to one thing one way, another a different way.
 -Training done by the wrong individuals, particularly this season.
 -The orders for the front desk to only ask the owner if they have questions
 is detrimental to effective operations as often, incorrect information on
 policies and procedures is being passed on."

"Secrets" (for lack of better labeling): The situations of "Do this, but don't tell" (another employee). This results in anger for the individual who isn't supposed to know but will eventually find out, frustration for the individual who has to pick up something in the middle of a project and creates ineffective work flow as often the other individual person is the most knowledgeable on that item or tax.

Lack of Documentation: If the owner talks to a client regarding tax planning, new business ventures, etc., some sort of documentation has to be made in the file for future

reference. Too many times we are later asked by the client in reference to their speaking to the owner, and we as employees are at a loss. We are unable to help the client due to the fact that when we question the owner about the circumstances, "...he has no idea." This makes all of us look like we don't know what we are doing.

4. Nothing, I enjoy working here a lot.
5. Stress and long hours, but goes with the season.
6. The things I like least about working here are the times that it is indecisiveness of what to do. Your told to do something and then told to wait and you'll get back to as to what to do, only to find out later that the situation should have been taken care of already. Then other times you take matters into your own hands to complete the task, then that's wrong. The other things is if someone is given a project or tax to do let that person follow it all the way through so it doesn't need to be explained to more then one person to get the job done properly.

Examples: Corporate or partnership taxes done by one person, let them follow through and do the individual return(s). The first individual already knows the tax and should be able to do the individual(s) tax more efficiently.

Or you are given a project to do that you could follow through and finish with more efficiency as opposed to passing on the project from person to person and having to explain to each person what the project is about.

7. The constant barking of good ol buddy at clients. This is not only annoying and distracting, but not right....

8. No paid holidays, only three sick days and reimbursement for seminars has been the same forever. Cost of living raise increases do not exist. This should be a yearly event without a doubt. Also merit raises or reviews are not done on a regular basis.
9. I think we don't concentrate enough effort on training. People get thrown into jobs with insufficient information. Orientation, one year, was a good thing. Where did it go?
Uniformity is next to impossible when we aren't given the same or enough info."
"It would also be good if we could retain more help year to year. It is hard to keep some of our people with the seasonal business.
10. My lack of knowledge of the tax business. Many things are to be done a particular way, but that "particular way" is different depending on who shows you the way it should be done!
11. The owner does not always listen well; At times, things change prematurely and sometimes pointlessly.
12. At times the work load can seem overwhelming.

Question 3

Respondents were asked to indicate if they could change one thing about their job at Stetzer Accounting, what it would be.

1. If I could change on thing, it would be the number of hours I put in. I would like to work more hours but can't because of how busy I am.
2. I think the treatment of employees is the major concern that needs to be changed. Most employees talk and like to brag or complain. Everyone else usually knows what is going on in other employees vs. employer relationships even though they were told not to

discuss it with other employees. Rates of pay should relate to productiveness.

Employees being told by their boss “I have no idea” when he handled a situation makes us employees look very poor. What would happen if one day 5 or 7 employees decided to quit because they were sick of unequal treatment? Would there still be a Stetzer Accounting? We all know how hard it is to find returning help!

3. Have the employees be given more input into decisions.
4. Re-evaluate and re-define roles of management and the employees of Stetzer Accounting Service. The owner is spending too much time and energy on minor/incidental things that we as staff members are more than capable of handling on our own with no managerial intervention. He spends so much time hashing simple procedural things over, and over, and over making the most elementary task three times as difficult and time-consuming for the employees. In addition, and probably more importantly, the fact that all these little things take up his time (and energy) the more time (and energy) is drawn away from the big issues that need to be dealt with, in particular the clients. If we are to continue to be a company that stresses the best service to our customers, then we have to be able to provide that at all levels. When a customer comes in for our help and continually receives the response, “I don’t know”, or “I have no idea”, then we are not providing that quality service. Again, that makes us all look bad.
5. The stress level in the lower level, which seems to have resulted in more complaining to each other (noise), and general unrest. Maybe limit work hrs. put in daily so they can manage home/work/rest better. Or encourage a self-management analysis so they realize how this affects others down there and is compounding. Seems worse this year and last year than before that.

6. If I could change one thing that would be for having the same person work on the same taxes to their completion, i.e. Corporate or partnerships also do the individual(s).
Reason: Because it is tax season and the more efficiently we can do things during the busy season the more revenue we could possibly bring in.
7. There should not be yelling from the owner's office to other parts of the office; let the front handle the problems and traffic and phones without being derided, correct any problems in private.
8. No paid holidays, only three sick days and reimbursement for seminars has been the same forever. Cost of living raise increases do not exist. This should be a yearly event without a doubt. Also merit raises or reviews are not done on a regular basis.
9. I think I would spend more time and money on very thorough orientation to jobs and procedures for new employees.
10. Better communication about what everyone is doing, or should be doing at certain times (so two people aren't doing the same thing or trying to accomplish the same task at the same time) (More for upstairs office people). Example: Answering the phone at the same time. Copy idea is a good one. (real estate)
11. Even the work load out if possible.
12. These policies (in reference to #8 in section 2 above)
13. I would concentrate more on training.

An additional questionnaire was necessary to identify the specific locations additional training was needed (see Appendix B).

Respondents were asked to give their input to specific situations they felt could be improved upon in either: photocopy, reception, 1099s, or general customer service.

1. All tax preparers have the same method of packaging tax to go to photocopy.

Are the estimate worksheets being photocopied for our file?

Paperclip everything that will be attached to tax.

Is there all the W2's/1099's that the federal worksheets say there should be?

When handing back tax – sit down and go over the tax thoroughly estimates, IRA's if necessary.

When giving out refund amounts over phone – verify SSN's.

FIFO of taxes in photocopy (except when due farm)

2. Make a list of everything a person has to do. Give them this list to follow.

Give the list to everybody so everyone knows

New people have to be trained better

Every new person should have someone they can ask questions to

3. Have two photocopy people. Try to get someone with general tax knowledge so they know which forms are which.

Perhaps a checker could photocopy ½ day and check ½ day. That would also alternate sitting and standing.

Tax knowledge is the key to any job here.

Any help tax preparers could give in the way their folder is put together (all the same) would help the photo copy person.

Go back to flagging special pages like Farmland Pres. With a “please sign” post-it. Also helpful on two or three state taxes. It gives client more confident and eliminates so many of them wanting to sign as they pick up, so you can show them.

Schedule a time when all new front office people are there to see a hands on demo of specific tasks such as typing and packaging of 1099's.

General customer service is best learned by observing and responding in season.

Tell Greg and Bill not to tell a client that their tax is done without allowing for the fact that it may not be ready to pick up for another day and a half.

4. I think that there should be a meeting for the receptionist, and the photocopiers. They should always be sat down by an accountant and shown a lot of the most common tax forms and where to find information on them. It seems that whenever I'm up stairs, I always get asked questions by Amanda. I know that she doesn't know that much about accounting, but if we sat everyone down for a few hours, maybe twice through out the season, that it would really cut down on production people from being interrupted. Everyone should know if the client itemized, or if they had a loss on their Schedule C. I don't mind helping with questions at all, and I feel that it's better for me to help, than to take Pam or Cathy away from their projects. I think that we really need to start computerized 1099's, there is a lot to do in January besides spending all day typing 1099's. There's input books, envelopes stamped and other little jobs. It also seems that things are getting photocopied differently from year to year. We should almost have a few demo's on how thing get attached so if the owner asked me to photocopy a few taxes and I'm not sure on a question, I could just look at an example, I know they might not get used too much but it might stop a few dumb answers. Customer service would be improved greatly if the receptionist could answer more questions.
5. We need to rewrite the manual so that everyone understands it. Get rid of everything that is out of date. Write it so it gets read. Assign a committee to work on each section.

They should be experts in the area. A committee should also set up a training schedule.

Training should take about one or two weeks in January. Everyone should be involved.

We all need to learn.

6. Standardization of photocopying. A complex area because of the diversity of taxes, but a training video and checklist for specific areas could be done ex. Farmland preservation & credit requirements. Fiduciary returns. Standard policy for estimate vouchers and worksheets. Include in return that normally does them include WI labels. Interviewer note if client has vouchers or not. More training on taking messages. Info needed. Better instruction on directing appointments and new clients. Also, determining time of appointment (example- retired people on Saturdays or evenings). More “cross-training” on taxes. More farm info to preparers. Whys on K-1’s and investments.

Chapter V

Summary, Conclusions and Recommendations

This chapter provides an overview of the study, as well as conclusion and recommendations determined following a review of the survey responses.

Summary

The purpose of the study is to determine the ability to increase productivity and efficiency by using various methods of employee involvement of a continuous improvement process in a seasonal income tax service. The goal was to research the following objectives:

1. Management styles and the differences between them.
1. Development of work teams
2. Problems associated with work teams

Specifically:

- a. What do you like most about working here?
- b. What do you like least about working here?
- c. If you could change one thing, what would it be?

Following a review of literature, a task team consisting of nine employees from Stetzer Accounting Service was assembled to pinpoint the largest issue prohibiting increased efficiency and productivity at Stetzer Accounting. The task team designed an open-ended questionnaire was designed to gather data management styles, team building and the issues facing success with teams.

The pilot study resulted in a success in identifying what appears to be the largest barrier to increased productivity and efficiency at Stetzer Accounting Service. The pilot study does not,

however, necessary evaluate the ability for Stetzer Accounting staff to be conducive in an overall team environment.

The data was gathered by administering a questionnaire to 23 employees within the Stetzer Accounting. A total of 13 employees responded to the questionnaire.

Conclusions

Based on the survey it was determined that over half, or 54 percent of the respondents felt that the flexibility of their work hours was what they liked most about working at Stetzer Accounting Service. Two persons felt the friendly staff was what they liked most, whereas one person, or 8 percent, each picked the facility, pay, independence and the owner's willingness to address concerns.

One person felt the owner's bias towards employees was what they liked least about working at Stetzer Accounting. Four people, or 31 percent felt inadequate training was what they liked least. Two people chose the poor communication, two people indicated the benefits package, and one person indicated the tremendous work load left the most to be desired from working at Stetzer Accounting Service.

On the topic of if they could change one thing at Stetzer Accounting, four people chose additional empowerment for employees in the decision making process. Two people each chose additional training and a reduced number of hours they work. One person each picked the treatment of employees, performance evaluations, and a lesser work load as the one thing they would change about Stetzer Accounting.

For the second questionnaire, several suggestions were given as to specific training or issues that need to be identified in future years.

Recommendations

Following a review of employee responses, several recommendations for Stetzer Accounting were identified.

Recommendations Related to This Study

1. Evaluate and revise the Employee Handbook, to simplify instructions.
2. Designate a specific staff member familiar with the specific job to train employees prior to tax season.
3. Require potential employees to complete the Myers Briggs Personality exam prior to being hired, in order to determine possible conflicts with other team members.
4. Standardize procedures for submitting taxes to the photocopy department.
5. Begin completing 1099 forms on the computer, instead of with a manual typewriter.

Recommendations for Further Study

1. This study should be replicated in 2 years within Stetzer Accounting.
2. Research on the different leadership styles by gender within the tax service business.
3. Review the policies and procedures for hiring and methods of promotion within Stetzer Accounting.
4. Research the methods used by other institutions to promote employee involvement and empowerment.

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Appendix A

December 26, 2000

Grant Stetzer
1003 7th Street East
Menomonie, WI 54751

All Employees
Stetzer Accounting Service
W23082 Hwy 35
Trempealeau, WI 54661

Dear Staff

This semester I am going to be conducting my research problem in conjunction with UW-Stout. This is essentially my "Masters Thesis", and completing it will allow me to graduate in May 2001. My research question is "How can I improve the working atmosphere to improve job satisfaction at Stetzer Accounting?"

I will be acting as a change agent, working to identify the "critical few" issues preventing the office from running at full potential. I ask for everyone's cooperation in any projects or surveys I ask them to be involved in. Participation is voluntary, but necessary in order to make any improvements in the quality of work life. If anyone should wish not to participate, that is his or her choice.

I understand how busy tax season is, and how the thought of taking part in an organizational intervention can seem very time consuming and counter productive. I assure you I will take as little of your time as possible, and will keep everyone informed of my progress. A team assembled of five to seven people chosen by myself, who know how busy the season can become, will decide upon any activities or changes implemented.

I have seen the results this type of intervention can produce, and it is very impressive. No matter how well an organization is running, it can always run smoother. With your help, this can apply here also.

Thank you,

Grant Stetzer

Appendix B

March 24, 2001

Grant Stetzer
1003 7th Street East
Menomonie, WI 54751

All Employees
Stetzer Accounting Service
W23082 Hwy 35
Trempealeau, WI 54661

Dear Staff

During our task team meeting on Monday, the team determined ineffective training as the largest issue facing productivity and efficiency at Stetzer Accounting. As a result, they would like some input to specific situations that you feel could be improved on either in: photocopy, reception, 1099s, or general customer service. Your input is very valuable, since everyone may have a different thought as to how training could be improved.

Your input will be taken into consideration as the procedures and training methods are revised over the summer. With your input, several problems that have been experienced in the past can be prevented in the future.

Please have your survey completed and placed in the slot where you put your time sheets by end of day, March 28. This will allow me to have the questionnaires tallied by the next team meeting.

Thank you,

Grant Stetzer

Appendix C

I decided I wanted to help the tax business increase efficiency and productivity. I carefully explained I could do so with the help of a task team. I indicated I could do so in a way that would not cut down on productivity too much in the short term, and the benefits would be worth much more than the immediate expenses. The owner agreed to let me assemble a work team and work on ways to increase productivity and efficiency. I got to work immediately.

I mailed a note with the first month's schedule, informing all the employees about my research problem. I indicated I was performing my research problem in order to fulfill my requirements and be able to graduate with my master's degree. I also stated I would be asking for volunteers to be involved on a task team, to work together to make productivity and efficiency improvements in the workplace. I indicated I would be contacting personnel in the near future to begin assembling a team.

My personal schedule would be best suited if the first meeting were held on a Friday. However, two people whom I felt would make very valuable contributions to the group do not work on Fridays. One individual was an income tax preparer who had been with the firm fourteen years. The other individual had been working as a receptionist for the past eight years. They both have unique knowledge to certain aspects of the how the firm runs, and I felt would have significant input to potential changes and implementation of these changes.

Since I wanted as many as possible to be at my meeting to form the group, I held the meeting on Thursday afternoon before everyone had left for the day. Earlier in the day, I asked each potential team member if he/she would be available to attend a short meeting relating to my research problem. I informed them the meeting wouldn't take very long. Everyone I asked stated they would attend.

The meeting was held early in the tax year, before the entire staff had begun working. I held the meeting in the basement, because all but two potential team members work in that part of the office. Another reason for having the meeting in the basement was the only ones who were **working** in the basement at the time were the potential team members. I didn't interrupt anyone else's work.

All but two employees were able to attend the first meeting. I had talked to one person prior to the meeting, and she indicated she would be willing to be on the team. I didn't get a chance to talk with the other person who missed the meeting in advance, but I was told she wanted to be on the team after reading my notice she got in the mail.

I wanted to have at least five to seven people join the group. Too few members mean certain avenues may not be explored because of the limited scope of its members. Having too many members can limit the productivity of the team. Instead of making headway on solving a particular issue, a team that is too large may spend extra time arguing about which issue is in fact the largest. Having an odd number of members is beneficial because it guarantees there can't be a tie vote on a particular issue. I felt with the two whom already indicated they would be in the group; I would be able to coax three or four more to join the group.

I was skeptical on a few of the employees who I wanted to be involved because they are incredibly busy during tax season. I was afraid they would view this intervention as only a means for me to graduate, and nothing more. I thought they might not take me seriously, and tell me they were not interested.

A few of the potential team members were commissioned tax preparers. Tax season places an additional strain on these individuals compared to the hourly employee. If they are not producing, they are not getting paid. The way they earn their paycheck is through the production

of an end item, or in this case, a completed income tax return. The more taxes they prepare, the more money they make. If they take time out of their day to come to the meeting, they are not generating revenues for themselves. I thought since the meetings would be short, it might be a nice break from tax preparation for these persons.

The first thing I did at the meeting was explained what I wanted to do with the team. I said I wanted to explore ways to increase productivity and efficiency in the workplace, and I needed their help in doing so. I told them I wanted a group who would be available to meet for an hour every other week, at a time the group decided on. I indicated I would only be a meeting facilitator, and the collective group would decide exactly what the problems were and make all of the decisions to correct the problems. I indicated the meetings would be informal, and they didn't require any special skills to make a valued contribution. I then indicated why I chose to ask them specifically to be involved in the team.

The group's longevity with the firm ranged from three to 25 years, so there was no shortage of experience. The employees came from several different positions in the company, so there wouldn't be any positions or aspects that would be overlooked. Each employee would have a unique insight to resolving a specific issue, since the members came from a variety of positions within the company. For instance, a receptionist may have an opinion about how photocopies should be assembled in a tax return. This opinion may differ from how a tax preparer feels the photocopies should be assembled. I felt this would be a definite advantage when it came to resolving whatever issues surfaced throughout the meetings.

I informed the group I needed at least five people on the team, and with the two people who were already on the roster, asked for volunteers to fill the gap. I was surprised when everyone at the meeting indicated they wanted to be on the team. I felt they saw this as a chance

for them to make a difference, and they weren't going to pass up the chance to have their voices heard. This brought my total number of members to nine. Even though the ideal number of team members is five to seven, I understood that not everyone would be able to attend every meeting. If two people could not attend for one reason or another, we still had enough people to hold a productive meeting. I also felt the commissioned tax preparers may become too busy to continue attending the meetings and excuse themselves from the team. The extra number of team members would help in this case also.

I had contemplated where to hold the meetings. I had my choice of three rooms: the employee lounge, a conference room, and the owner's dining room table in the house. I wanted a room with ample space so everyone didn't feel claustrophobic. I also wanted a room that would allow effective communication between all members. A semicircle chair arrangement allows more eye contact among participants and therefore increases interaction. The first option was the employee lounge, which would have meant constant traffic of other employees, and also had limited seating. I felt this factor might interfere with the meeting, so I looked at the other options.

The second choice was a conference room with a large table. I felt with myself and all the team members, the room might become too congested and people wouldn't be able to concentrate on the matter at hand. The table was bolted to a wall, so the team wouldn't be able to completely circle around the table. I felt if all the team members were at the meeting, it might be difficult to see each team member.

The third option was the dining room table in the house portion of the building. The table could be made larger so everyone could sit around it and still see one another, so I decided this

was the best option. I wasn't sure if the owner would mind if we used their table for an hour, so I asked permission. The owner said it was all right if I wanted to meet there for an hour.

The first meeting came on the following Thursday at Four p.m. Eight of the nine-team members were able to attend the first meeting.

I started the meeting by thanking each member for volunteering to be a part of the team, and reassured him or her of my commitment to helping change any problem issues I could. I informed them the first thing they needed to do was issue a survey to the staff that would help indicate the "critical few" issues facing increased productivity and efficiency. The group threw suggestions back and forth for a few minutes, but was unable to come up with the "ideal" questions that would help pinpoint the "critical few" issues. Employee #3 asked me if I had any ideas about questions that would be useful. I suggested three questions for the survey:

1. What do you like most about working here?
2. What, in terms of issues, do you like least about working here?
3. If you could change one thing to increase productivity and efficiency, what would it be?

The group agreed that these three questions would help point out the major issues, and they collectively decided this would be the survey.

Next, they decided who should complete the survey. The group didn't feel the owner would have any issues the group would be able to solve, so they decided on surveying the employees exclusively. They felt all employees should complete the survey, regardless of whether they were part time or in their first year of employment at the firm. The reason for this is they felt even if someone had only been working there a short time, they would still have an opinion about issues they wanted improved. The group also felt it would be beneficial for the

owner's wife to complete the survey, since formally Twenty-one surveys would be distributed in a way that would ensure anonymity. Some members felt an individual might be pinpointed by their handwriting, so the team decided the surveys could be either hand-written or typed, depending on the individual's preference.

The next issue was how the surveys should get to me. The group considered mailing me the surveys, but they decided against it. They felt the postage expense would be just a waste of money. They ultimately decided on placing the surveys in envelopes labeled with my name on it in the slot where they put their time cards. Everyone knows where this slot is, and they could turn in their survey as they left for the day and not be seen, adding to the anonymity.

The first meeting lasted 45 minutes. There were a few questions regarding the process, such as whether the meetings would conclude at the end of tax season, or if the team could continue in the future. I said since most employees were only seasonal, it would be difficult to continue past tax season, but could continue at the beginning of tax season next year.

I typed up the survey, along with a short note stating the purpose of the survey. The note stated all answers would be anonymous, and could be either hand written or completed with a word processing program if they were concerned about having their handwriting recognized. I indicated all answers would be posted publicly after all the surveys were tabulated, and then the team would begin to attempt to identify the largest issues and work to improve them.

The team gave the employees one-week to complete the survey, and gave everyone an envelope with my name label on it, and instructed them to place the completed survey in the envelope and place it in the same slot they put their time sheets. This would further help to maintain anonymity.

The next Thursday, I collected all the surveys and compiled them on the computer. I combined all the answers to question #1 on one page, and did the same for the other two questions. As I was compiling the data, a few points stood out to me as the "critical few." However, I would have to let the team identify the problems themselves.

I posted a copy of the survey results in the employee lounge, where everyone would be able to see them. I gave hard copies of the survey to each member of the team, and also gave one copy to the owner. I did this because then the team members could devote more time to looking over the survey more completely, identifying for themselves the "critical few." I didn't give a copy of the survey to everyone, because this was unnecessary. If an individual wanted to see the results, they were clearly posted in the lounge.

Most responses to the survey centered on issues that kept the office from running more smoothly. There were, however, some unrelated comments aimed at other employees at the firm. I felt I was specific enough when I stated I was looking for issues that affected efficiency and productivity, but for some reason or another a few people wanted to put more into the survey. After the survey was distributed, a few employees commented to me that I should have edited the survey answers to remove any personal attacks,

Another problem was with the staff that worked in the basement. The survey was meant to be totally anonymous so I could get honest and compelling feedback from everyone. A few employees, however, made a game of the survey and attempted to match each employee with their responses. This wasted a lot of time in terms of production. In fact, total billable hours for the employees in the basement were reduced by almost 40% in the two days following the release of the survey answers. This was such a significant number that it couldn't be attributed to anything else but the survey.

Another potential problem with the employees trying to “guess” which employee said what was what if they were wrong? If they think a certain employee said something about another employee, they may harbor hard feelings about this individual whether or not they actually said something.

The next meeting, unfortunately, didn’t occur for the next month. A scheduling conflict interfered with the time the group had decided upon. I was able to make the 4 p.m. time on Thursday to hold the next meeting. In the month between meetings, two group members decided they would no longer like to be a part of the team. The number was now down to seven.

I started the meeting by again thanking everyone for attending. I apologized for being unable to facilitate the last two meetings, and asked them to pick a new time for the meetings. I indicated the best times when I would be around, and they decided on a new time to hold the meetings. Monday mornings at 9 a.m. was the new meeting time. The reason they chose this time was since there weren’t specific starting and ending points for each employee’s workday, and not every employee was in the office by 8 a.m. This time was somewhat problematic in that some employees had clients starting at 9:30 a.m. It wouldn’t be a problem long term since I could block in the interviewer’s schedule during the scheduled meeting times. In the short-term, though, the interviewer may have to leave the meeting early or make the client wait a few minutes until the meeting was finished for the week.

I asked what seemed to be the biggest issue we could solve as a group. Employee #5 stated they felt the biggest issue was the lack of consistency in which preparer did a certain tax. Employee #5 felt the preparer who did the corporate and partnership returns should also prepare the individual tax return. In the past, the partnership/corporate preparer (employee #5) would

complete the partnership/corporate return and then someone else would prepare the personal returns.

This doesn't seem like it would be much of a problem initially, since the partner's allocation of income from the partnership would come on the K-1 issued by the partnership. For the corporate returns, the individual would receive a W-2 from the corporation, and all the numbers could be derived from this. The team members, however, stated it wasted a lot of time. If there was an issue about whether a piece of information was allocated to the partnership/corporate return, the person preparing the personal return had to track down employee #9 to ask them what was done with the information, if anything. When this act is multiplied by the 25—plus returns completed each tax season, this adds up to a considerable amount of wasted time running back and forth finding out information. The team decided reducing the number of preparers to one would greatly reduce the time trying to find out information, improving the efficiency of the tax preparation portion of the business.

The second major point of the meeting was the subject of training. In past years, a complete training regimen was administered to train new hires on correct office procedures. During the first few days in January, the owner would personally conduct the training, thoroughly covering every possible aspect of the training manual. The problem with this method, they felt, was it was too much information at once, and the new hires would not be able to retain everything expected of them.

There were two specific jobs in which the team felt lacked thoroughness in training.

The next week I stopped by my advisor's office to let him know how I was coming on my project. I stated we solved three problems, and were running out of problems to concentrate on. My advisor stated how there was no way we could be totally finished with three problems.

He stated solving problems in the group format must be incremental, and would take a significant amount of time in order to produce any results that will be complete and not likely to change. He gave me a short outline of what I should do at the next meeting.

The first thing the team should do is collectively decide on what in fact the biggest issue facing efficiency and productivity is. In previous meetings, each team member seemed to have their own "cause", in which they tried to push as the biggest issue on other team members.

After the team decides on the largest issue, I should post the results so everyone else in the firm can see what the team decided on. In that way, there won't be any misunderstandings between what management thinks the team believes is the biggest issue, and what the team feels is the largest.

The next meeting occurred the following Monday at 9:00 am. Five members were able to attend. One member thought the meeting started at 10 a.m. I thought since some of the members worked in the basement with member 4, they would have notified everyone when they left to go to the meeting.

I started the meeting by thanking everyone for attending. I then reviewed what my advisor told me, and said we had to go back and first identify what the biggest problem was facing increased productivity and efficiency. I apologized for having to back-track, but the group knew I was new to this process and wanted to proceed with the appropriate steps that would enable the team to continue forward and make headway.

I asked what the group thought the largest issue was, and I got a mixed response. Some employees felt the largest issue was training, and some felt the largest issue was having the same employee do the same tax from year to year. I decided to devote a few minutes for each proponent of each issue to state his or her case. Employee number four stated her case for the consistency of tax preparers preparing each tax from year to year. She went into how this issue had the potential to improve efficiency and productivity. Fewer questions and less time trying to gain information about how the partnership return had been done were the main factors for employee number four feeling this was the single biggest issue.

Employee number seven went next and informed the group of her feelings training was the single largest issue. She stated training was the most important because properly trained employees made the business look professional and able to perform a service to the client that was second to none, which is why the client came to this firm in the first place.

Employee number seven also stated properly trained employees would greatly increase the productivity and efficiency because each employee would know the proper procedures for completing each task. If everyone knows the proper way to do a specific task, no one would have to ask how it should be done. In case there was a question about a procedure, just about anyone would be able to tell him or her how it should be done. Currently, the person who best knows the job has to be located in order to answer the question.

After each case had been made, the group voted on what was the major issue facing productivity and efficiency. The group ultimately decided training was the single biggest issue. The vote was four to 1 in favor of training.

After the group decided on what the largest issue was, I asked how we could improve the training to help increase productivity and efficiency. Employee number four suggested revising

the procedure's manual to be specific on how each particular job needed to be done. I asked what things needed to be stressed or changed in the procedure's manual, and a few team members admitted they hadn't read the manual to know what should be put in it or taken out of it.

The team decided a questionnaire should be developed and administered to the staff to see what specific things should be put into it or unneeded segments taken out of it to make it as beneficial as possible. By issuing a questionnaire, everyone who had an idea about specific ways the procedure's manual should be worded to ensure that the manual was easy to read and easy to understand. Some members of the team stated that ANY suggestions that would help someone rewrite the manual would be extremely helpful and would save considerable time.

I wrote the questionnaire and put one on everybody's desk. I indicated the group decided training was the largest problem, and the easiest way to correct that problem is through effectively rewriting the procedure manual. The team needed input from everyone possible for suggestions on what should be placed into the procedure manual, and what should be removed from the procedure manual. I asked if anyone had any ideas or opinions on what should be added to or removed from the manual, to please fill it out in the survey. I handed out a total of 21 questionnaires.

Since this survey didn't need to be anonymous to be effective, I simply stated completed surveys should be placed in the same box where the employees put their time sheets. I asked for everyone to have the completed surveys turned in within three days. That way, I would be able to have the results typed up before the next meeting.

Of the 21 questionnaires distributed, I received seven responses. I typed up and brought the responses to the next meeting, which occurred the following Monday at 9 a.m.

I distributed a copy of the questionnaire to each team member and allowed him or her to review the answers for a few moments. We then went over each answer individually. There were a few specific answers the team members had additional input on. After the questions were answered, the team was thanked for contributing and disbanded.