Addressing Resistance to Workflow Automation

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This paper discusses experiences of a prominent mid-size CPA firm in a large Southern U.S. city as the Principals of the firm worked to implement a widely adopted accounting practice information system. The goal was to achieve a "paperless office" to realize the highly touted benefits of such an office. However, this implementation quickly met obstacles. The results, over time, were acceptable, but were quite different from the original expectations. The article discusses this firm's experience with confronting resistance to change and managing this implementation to a successful outcome. Recommendations to increase chances of a successful automation effort are included.

BACKGROUND

Accounting is a paper intensive business, with well-established standards for retention of documents. The profession is steeped in a history focused on record-keeping. For those firms engaged in tax work and accounting for client organizations, the record-keeping trail begins at the client corporation itself, with extensive records, often manual, of all transactions, expenses, income, etc. These records are copied and shared with the tax preparation and accounting firm that prepares the financial statements, the taxes and other required reporting documents for the client. As computing technology has become ubiquitous, accounting firms are often the intermediary. They are trying to deal with manual, or incompatible automated documents submitted by clients, managing their own manual or automated work processes to fulfill obligations to clients and finally reporting, often through governmentally mandated automated systems, to various governmental and professional entities (Sledgianowski *et al.* 2010).

The elusive goal of the "paperless office" may be within reach given today's advanced technology. Manzelli (2010), writing in the *Journal of Accountancy*, recognized that the adoption of technology in an accounting practice was relatively uncomplicated; however, adapting the culture and practices of the firm to successfully use the technology is the really hard part. This study discusses the journey of one mid-size accounting firm in a large southern U.S. city as it worked to automate its tax and accounting practices.

THE "PAPERLESS OFFICE"

The term "paperless office" refers to the application of an integrated information system with multiple software tools to enable a firm to reduce paper expenses, to increase worker productivity through easy access to documents, and to decrease reliance upon physical storage space (Sellen and Harper, 2001). The term "paperless" is somewhat misleading as there has been little evidence that the use of paper within a transitioning entity actually declines. However, there is ample evidence that once integrated, the online database and software tools often improve everyday employee efficiency and reduce storage costs and space requirements. According to the CPA Leadership Institute, there are a variety of benefits and challenges when implementing a "paperless office":

Benefits

- Productivity should increase because present staff can complete more work, thus increasing billable time.
- Costs should decrease as printing, mailing, copying and storage space requirements decrease.
- The ability to access documents electronically immediately positions the staff to answer client questions more efficiently and more effectively.
- With proper security and backup, risk is reduced as reliance on paper is minimized, reducing risk of physical damage in natural events such as fires, earthquakes, tornados, floods and hurricanes.

Challenges

- Automated systems are a financial burden to single-office firms, especially during implementation when the usual, customary workload needs to be finished at the same time that a new system is being learned.
- Developing a successful scanning policy is paramount. Assurances must be in place to assure that documents are not lost in transit. The firms must also decide whether to front-scan or back-scan documents at the beginning or end of the review process.
- Restrictions on file access must be developed to protect customer privacy.
- Firms must assure that processes are changed to take advantage of new systems. The new technology usually does not adapt well to older processes. This is one of the most difficult challenges. Many employees will attempt to recreate old processes that are familiar to them and allow them to more readily maintain billable hours – at least in the short term.
- Cost analyses must be done both before and during the process with decisions made about hosting in-house, using an Application Service Provider or some other method.
- The firm must decide to return old documents to clients, to shred them, or to save them. In the latter case in particular, retention procedures must be developed.
- Finally, in a relatively conservative industry such as accounting, a firm must adequately disclose the benefits and risks to its employees while constantly working to overcome any employee resistance. The management of employee dissonance is often the most critical aspect of the transition process.

There has been a trend in recent years for small and mid-size accounting firms in the United States to adopt an automation strategy driven by the list of potential benefits shown above. Two very popular systems are tax and accounting systems from Thomson Reuters (thomsonreuters.com) and corporate accounting software from the CCH Group (http://tax.cchgroup.com). Both of these vendors have a wide range of products that integrate and automate various functions rather easily and are available through online interfaces. However, automated systems are seldom compatible with established work practices or with other information systems already in use in a firm.

"BESTACCOUNTANTS, PC" TAKES THE AUTOMATION PLUNGE

The CPA firm of interest here will be called BestAccountants, PC, abbreviated as B-AC below. Disguised here for the purposes of this discussion, B-AC is a very real and successful mid-size accounting firm which wishes to remain anonymous. This firm implemented a "paperless" workflow automation system at the beginning of 2008. Initially, many employees viewed the system as either unnecessary or as a failure, or both. The firm faced resistance during tax season as many Principals were forced to absorb billing costs due to implementation inefficiencies. Despite these issues, B-AC decided to maintain their automation goals and their transition plans. They felt that they would be successful in the longer time horizon.

When trying to implement the system during a busy season, such as tax season, training inadequacies are often exposed. Many employees develop a mistrust of a new system as they are required to learn "on the job" while facing immense pressure to meet deadlines, increase billing hours and satisfy clients. In the city hosting this study, three mid-size accounting firms, within the last several years, have stopped their automation projects because their systems could not be effectively assimilated by their accounting staffs. Many accountants preferred their current procedures and refused to use a new system in the way it was envisioned (Interviews, 2008 and 2009).

Other firms decided to keep working toward the goal of a "paperless" office and many of those have seen an increase in employee efficiency, an increase in billable hours, and a decrease in the storage space needed for documentation. However, the use of paper has often increased (Interviews, 2008 and 2009). Most of these firms based the performance goals for their new systems on three year plans for implementation, recognized the obstacles ahead of them and allowed time to address these obstacles. In the first year the firms often experienced an increase in expenses not related to hardware and software costs. This included training, repairs, unexpected requirements to hire additional technical support people to work within the firm, etc. In year two, the firms gradually saw an improvement in office work efficiencies and in year three the transition often reached completion.

Upon completion of the 2009 tax season, the new information system at B-AC was successfully adopted and used by all employees. Despite a very intense and difficult implementation learning curve, after two years, B-AC witnessed a dramatic increase in employee efficiency and billable hours. The most difficult part of the implementation plan was overcoming the resistance to change. This resistance manifested itself, surprisingly, primarily at the top levels of the firm. Throughout the implementation process, the firm continued to stress training and eventually mandated the use of the new software to overcome employee resistance.

SYSTEMS BACKGROUND AT B-AC

To present the case of BestAccountants, PC most effectively, a brief description of the old and new systems is necessary. The old system relied upon two software packages supplied by Thomson Reuters. The accounting software was purchased and maintained in house. The software addressed the Audit and Tax needs of the firm. To complete tax returns, the firm used GoSystem RS Tax, an internet-based tax return preparation and management software application, also from Thomson.

The major weakness of the old system was the use of paper work papers. Each employee spent a significant amount of time organizing the work papers, assembling them into files using a combination of tape, staples, print tapes, and copied documents. To complete a current year's return, the staff was required to look through prior years' work papers. Often staff would have three years of files open at once, highlighting space deficiencies and increasing errors as staff constantly flipped through documents. There was no central database system; employees were often required to search throughout the firm to find needed files.

When the new system was developed, the firm decided that it would use the GoFile Room Database with a structure differentiating between tax, audit, consultation, and permanent documents. The firm also decided to purchase and to maintain new accounting software known as CS Engagement, allowing the employees to directly scan and mark up documents. This was much more efficient for the staff. The work papers could then be saved electronically in the GoFileRoom database. Despite the availability of a much more efficient system, employees often attempted to use the new software to replicate old processes or even bypassed the new system altogether. B-AC had to continually push its employees to embrace and take advantage of the newer and better tools available in the new system.

Many B-AC employees had a misperception of the benefits and advantages of the new "paperless" system, expecting only a sizeable reduction in paper usage. They doubted the value of this paper reduction and thought the resources required to implement the plan were a waste of time and money (Interviews, 2008). In addition, many of the older employees had moved through the previous software transition to the current system five years earlier, experienced problems, and were hesitant to make the changes now needed. Automation transition failures of other local firms, well-known within the CPA community, created headwinds for the management and Information Technology teams.

TRANSITION PROCESS AT B-AC

The major players in the transition process for B-AC were the Managing Partner, Ima Bigwig, the IT Principal, Jacque Computer, plus the general administrative staff. Also included were a few Principals who were unwilling to adopt the new system, most notably I.M. Notwilling, and other Principals seeking to adopt immediately, such as Les Goahead, and Lukes Good. All of these names are fictitious, of course; however, these were very real people. The interplay between these agents gives insight to the transition failures and successes at B-AC.

The creation of an office without paper was initially suggested by the Managing Partner, Ima Bigwig. She saw that there was room for the firm to grow and felt that modernizing the firm's technology would lead to expense reduction and billing efficiency thus allowing the firm to add clients without having to dramatically expand its staff. Bigwig, along with the transition group lead by IT Principal Jacque Computer, decided that the firm would host the new system on their own servers while having offsite, online backup systems hosted by GoFileRoom.

The implementation team developed a training program focused on demonstrating the benefits of the new system to the firm's employees. Despite the desire to have a strong training program, time constraints made it difficult. CPA firms generally have two extremely busy periods. January through April are extremely busy months, with B-AC employees billing approximately sixty hours a week to their various clients. Training is just not a viable option during this period. In addition, August, September, and October are busy tax months with most trust, partnership, and corporation returns, and many personal returns, due during this period. As a result, major training programs are not advised during January through April or August through October.

Because of these busy billable periods, the most appropriate times for training are May through July or November and December. However, this is also when many of the firm's employees are on vacation. Because of these timing issues, B-AC decided to proceed with "on the job" training, even though this meant employees must try to learn the new system while billing out hours and meeting often demanding customer requirements. The firm also did not think about the need for a "best practices" program across the firm. Thus, as employees learned the new system while doing client work, they developed their own processes independently as they saw fit. Different approaches to performing the work at the firm would propagate significant compatibility conflicts that would take over a year to fully resolve.

The new "paperless office" was first installed at B-AC at the end of 2007 with the goal that it would be in full use by the 2008 tax season. Despite the staff's having a general knowledge of the new application, problems quickly arose during the 2008 season. Mrs. I.M. Notwilling, an expert in trust and estates, believed that the new software hindered her ability to meet her billing requirements. She continued to use paper documents until the final stages of review. Then she would return to the staff and have the documents updated and scanned into GoFile Room. This approach created serious inefficiencies. Input inconsistency and fragmentation of 2008 documents made them difficult to use as reference materials during the 2009 tax season. Even worse, not all documents were placed into the new database system. Notwilling and her staff frequently used the in-house client hard drive to save permanent documents and Excel sheets, thus they were never even included in the new system.

Notwilling was not the only principal to avoid using the new system. A steady stream of complaints led the firm to briefly abandon the new system at the end of the 2008 tax season as Principals became concerned that they were grossly overbilling clients and that they would be unable to meet their April 15th deadline. Finally, Bigwig decided to suspend implementation for the two weeks prior to the deadline. Though it appeared that the automation transition had failed, the hardware and software worked perfectly well. The real problem was the resistance from employees. At the conclusion of the 2008 tax season, the firm immediately convened meetings among both staff and Principals to reinforce commitment to the new system. Employees complained that the new accounting software was not compatible with the tax software and that the GoFileRoom database was poorly organized.

In addition, employees had noticed that the amount of paper used actually increased. Because it had been called "paperless," many employees viewed the amount of paper used as a gauge for the success of the system. Seeing their billable time decrease along with the increase in paper usage, employees mostly viewed the transition as a failure. Ima Bigwig and Jacque Computer decided to push the implementation harder while working more diligently to demonstrate the broader benefits of the system to the workforce.

The first "myth" to debunk was the idea of an immediate decrease in paper use (Sellen and Harper, 2001). A theory developed by William Stanley Jones, when studying the coal industry, stated that as technology increases efficiencies in various entities, the use of natural resources actually increases in relation to the efficiencies achieved (York, 2006). When implementing the "paperless office", the amount of paper used often increases initially as employees feel more confident having both a computer and hard copy. Employees often print many drafts for edit and review before reaching the final stage of a document. Principals reviewing tax returns often prefer hard copies for marking up corrections, omissions, etc. Thus, paper use did not decline. However, paper storage did decline rapidly and the Principals implementing the plan refocused on the employees' desire for paper reduction and emphasized the potential for space requirements reduction instead.

After failure to fully implement the "paperless office" strategy at the end of the 2008 tax season, the implementation team decided to establish a "best practices" plan including procedures for use of the new system. In addition, the Principals decided to address employee discontent through both a carrot and stick approach. The carrot was to emphasize that increased efficiency that would lead to an increase in billable hours. The stick was a requirement that the new system must be in full use by the 2009 tax season with all employees being evaluated based upon their efficient use of the new system during that tax season.

The Principals recognized that the most efficient users of the new system were the tax and audit staff and the firm turned to them to assist in the development of the "best practices" for the new system. The firm determined that their familiarity with the system meant they could create a workable and complete standardized flow structure, and document it as a series of "best practices". Throughout the summer of 2008, the firm held numerous meetings to identify and organize procedures and to document the process.

One of the first concerns identified was the use of a front-end scanning system. When tax returns for individuals and trusts were prepared, a variety of client documents and Excel spreadsheets were used. During the 2008 Tax Season, these documents were scanned in by the staff then merged with other documents, utilizing Adobe, throughout the preparation process. Upon completion of the return, all client documents were merged and organized and then entered into the GoFile Room database. Front-end scanning led to a variety of problems. Oftentimes, the documents were improperly scanned or merged and thus did not appear in the work papers. Poor training in the use of the Adobe system led to improperly bookmarked work papers causing widespread confusion. These issues were a major reason the firm backed away from implementation during the 2008 tax season. After consultation, the firm decided to back-end scan the work papers. This is the process used by many larger firms. When the documents are back-end scanned, the work papers are organized with bookmarks that can be scanned and the work papers are not scanned into the database until after the review is completed. This allows the staff to organize the work papers in an efficient manner while also allowing reviews to add or remove documents when necessary. This process was implemented during the 2009 tax season and was immediately successful. Efficiencies in preparation increased dramatically; work papers were better organized; and the Principals who had been complaining became more agreeable.

In addition to back-end scanning, the firm, following the advice of staff, developed a standardized work paper entry process for the CS Engagement software (used when preparing corporate returns).This included standardized work paper organization and mark-ups, and standardized work paper references.

An Adobe training session was created to enable staff to take full advantage of that software. Because of this standardization, paper use actually did decline marginally. This standardized practice also made review work much simpler as all documents were at reviewers' fingertips through the use of the CS Engagement and the GoFileRoom database.

B-AC reduced Principal discontent through a reverse training process. The staff was enlisted to teach the Principals the best uses of the software and numerous ways to increase efficiency, thus reducing the stress that Principals felt with the new software. If the Principals had questions regarding implementation or use, they would ask a staff member what to do as opposed to relying upon a quite small IT department. By shifting these tasks to the staff, the firm was able to free the IT staff so that they could focus on system maintenance and improvement.

FOCUSED TRANSITION SUPPORT

A further, more detailed example will show how the firm used the staff to allay the fears of many of the Principals. Itsy Gnutome was hired by the firm during the summer of 2008 to replace another staff member who had moved to the oil and gas division. Mr. Gnutome was assigned primarily to I.M. Notwilling as the previous staff member had been in her area. When Gnutome arrived at the firm, Mrs. Notwiling had serious misgivings about the new system. She had maintained a billable rate of only eighty three percent during the 2008 tax season and she blamed the new system. During training, Mr. Gnutome was asked to try to influence her to adapt. Though he had limited experience with the new software, he had no experience at all with the old. The benefit arising from this situation was that he had little idea of the old processes required by the old software and adapted quickly to the new software and its processes.

Mr. Gnutome observed the differences in processes used by many of the Principals. Some used the new system very efficiently while others still refrained from using it at all. One Principal had a very efficient work paper documentation system. The staff saw the benefits of this system and many quickly adopted these practices. As mentioned previously, these were soon standardized as "best practices" for use across the firm. When Gnutome began working with Notwilling and a few other Principals, he witnessed their negative reactions to the new software. Being unfamiliar with the old system, he saw the new system as unquestioningly more efficient and effective. Many other staff members saw the same thing and worked to convince the Principals that proper use of the system would be extremely beneficial.

One of the reasons Notwilling did not like the new system is that her trusts and estates specialties were not adequately supported. Mr. Gnutome developed a standardized organization and scanning technique to be used for trusts and estates thus allowing her more efficient use of the new database to meet her work needs. By creating a standardized entry system, the preparation of large estates was made much more efficient, much to Notwilling's satisfaction.

Another example of the benefits of the system was shown to Mrs. Notwilling during the 2009 tax season. One client that Mr. Gnutome prepared was a limited partnership with approximately ten million in assets held in a variety of brokerage and non-equity asset accounts. This return was always difficult to prepare because of the variety of accounts combined with a partially used Quicken Account.

In addition, a variety of necessary Excel documents were stored in the client drive instead of the GoFileRoom database. When Gnutome prepared the return, he noticed that there was widespread duplication of documents from prior years, thus making it difficult to follow the preparation of the return. One Excel sheet was in the client drive while an incomplete sheet was in the CS Engagement software which was the software used to make the trial balance, adjusting entries, etc. Because of the ambiguous nature of the partnership return itself combined with the duplication of spreadsheets, it was difficult to discern which documents were proper. This return had to be completed before April 15 every year and in 2008 was a victim of the brief abandonment of the new system, thus contributing to the disorganization.

Upon seeing the discrepancies, Gnutome organized the Quicken Account to correctly reflect the prior year balances. In addition, he combined the necessary spreadsheets into a linked spreadsheet. He also transferred the sheets from prior years into the new GoFileRoom database. These were the sheets that had been stored on the client's hard drive. This compilation made the work paper presentation in CS

Engagement more efficient to use. All necessary forms were organized separately in the Engagement Software with current work paper references. Using the system in the way that was intended, the return was sent for review from Gnutome to Notwilling with an organized and detailed set of work papers. Though Mr. Gnutome billed approximately the same number of hours as in the previous year, the percentage of billable hours by Notwilling was improved dramatically. The return was finalized before April 8th (previously the return was completed around the 14th) and the percentage of total billable hours to hours used increased from sixty five percent in 2008 to ninety five percent in 2009. Mrs. Notwilling immediately noticed the efficiency increases and warmed to the new system overnight. The automated workflow appeared to be a positive thing as many in the industry had predicted (Johnson, 2010).

THE 2009 TAX SEASON

The 2009 tax season was dramatically different from the prior year with additional stressors for B-AC. The firm hired four new staff members during the off season but lost three to other practices. The firm had also contracted with a large number of new clients, thus the new system would be stressed. However, by 2009, employees had been adequately trained to recognize the efficiencies offered by the system. 2009 would also be a test as the system failed in 2008 and many Principals were skeptical of the "paperless office". The standardization of work paper processes and the use of a back-end scanning system had immediate positive results. But despite the new procedures, problems arose. Staff members often did not follow all procedures regarding work paper organization and some Principals still relied upon written review notes.

Two weeks into the new tax season a meeting was called. Ima Bigwig and Jacque Computer told the employees to trust and use the system following the new "best practices" procedures and not to return to previous work processes. This meeting included both staff and Principals. All were directed to comply. Despite a lower ratio of staff to client, the 2009 tax season was markedly more successful. More returns were completed by April 15th and did not have to be extended. Fifty percent of total returns were extended in 2008 versus forty percent in 2009. In addition, the standardization measures were expected to greatly improve efficiency for the 2010 tax season as staff would know exactly where to look for documents and reviewers would have easy access to organized prior year work papers as needed

REFLECTIONS AND RECOMMENDATIONS

The implementation of a "paperless office" is a very difficult decision for a small to midsize accounting firm. The costs associated can be huge while efficiencies often take years to be achieved. A major issue facing these firms is dissonance from Principals who are familiar with the old system and resist change. B-AC used a variety of techniques to overcome these problems, such as encouraging contributions and suggestions from staff members and improving the morale of the staff. These staff members were then able to demonstrate the benefits to the Principals who previously had rejected the new system.

Serendipitously, Hurricane Ike mitigated some of the Principals' fears because the use of offsite back up proved to be crucial for the firm's recovery after the storm. Most firms use offsite back up for prior year returns but often the actual work papers are stored onsite or with a local storage company. As Hurricane Ike swept through, several local firms had their offices flooded or had windows broken, thus destroying their onsite documents. B-AC offices had windows shattered and documents destroyed throughout. Fortunately, serious losses to files were minimal, but the potential risks were highlighted and realized by all the employees. Principals quickly recognized the importance of electronic offsite work paper storage. Though this benefit was often discussed to encourage use of the new system, many did not fully grasp the potential significance for the practice. After the hurricane, returning to their office building with many broken windows and water covering the lower floors made quite an impact.

Despite the successful 2009 tax season, many issues remained unresolved. The firm was forced to purchase a new copier to handle the workload, a purchase previously deemed unnecessary. Not all returns used the standardized work paper system and more than a few Principals did not use the tax return routing and review note system offered by GoFileRoom. Though this may appear a minor issue, it has led to inefficiency problems. Some Principals refused to use the system, instead directly asking their favorite and most trusted staff members to prepare returns. This is a common practice with the implementation of workflow automation systems of all kinds. Examples such as bosses having the secretaries send and receive their emails for them are instructive here.

Because some Principals had their staff members preparing returns using the new system, those Principals who used the routing system as intended often found their projects stuck in the work flow as the staff members worked on the individual projects directed by their superiors. Because of this, a few Principals were forced to request time extensions for returns that should have been completed. Some Principals also relied upon hand written review notes instead of the GoFileRoom version. Often hand written notes are illegible and they can easily get lost as files transfer hands. By not utilizing electronic notes, future returns experience similar problems. Overcoming this form of employee resistance is the next task to be undertaken.

Another way to decrease employee resistance is to minimize software inefficiencies. Many of the software packages are still not entirely integrated, thus causing some exasperation and adding to the confusion. The software is also susceptible to crashes and this, of course, adds to the frustrations. Most work now runs through the IT system, thus when the system is down, little work can be done. Sporadic internet outages have also caused a few complications. A two day outage caused by building maintenance essentially shut the firm down. Despite these issues, the implementation of the "paperless office" has led to increased efficiencies in just eighteen months. Most models give a three year time table for the new systems to break even and B-AC is well on its way to achieving this goal. The local firms that tried and failed to implement a "paperless office" will not be competitive with those that were successful. The major reason given by the failing firms was internal resistance by employees.

CONCLUSION

BestAccountants, PC successfully implemented its "paperless office" system by carefully working to address and alleviate employee resistance. Reasonable infrastructure costs are relatively easy to cost justify, but it is difficult to determine how or even if employees will cooperate in using a new system. Despite the setbacks in 2008, the firm decided to push ahead with its implementation program. Had the Principals' desires been followed after the 2008 tax season, the efficiencies realized during the 2009 tax season would never have materialized. Though the term "paperless office" implies that efficiencies are reached through lowering the costs of supplies, the reality is often quite different. To be able to successfully manage a "paperless office" system, employees must realize that benefits derive from increased work efficiencies, and that the costs relating to paper and its byproducts may actually increase. Ensuring that employees support the new system is the fundamental priority, and accurately identifying the sources of efficiency gains can be an extremely helpful tool. In addition, some staff members have a modicum of computing experience and soliciting input and suggestions from these employees will improve morale (Westover, 2010). When the staff develops grass-roots confidence in the system this passes up the chain to the Principals.

I.M. Notwilling was often considered to be the most conservative and hesitant regarding the use of computers and electronic documentation, but through a successful 2009 tax season, she came to understand how her billing percentage could be improved by the new system. Her 85% billing rate from 2008 was improved to 94% in 2009. She is now almost completely integrated into the new system. BestAccountants, PC has been one of the most successful firms to implement the "paperless office", supplanting many of its peers. The firm realized that employee resistance was a fundamental challenge to its success and spent the majority of its attention and effort fully bringing all employees into the implementation process. Though still engaged in its transition to the new system, BestAccountants, PC has already determined that the "paperless" office (seen in its correct context) has been an unquestioned success.

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