AN EXPLORATION OF ORGANIZATIONAL EXPECTATIONS OF DIFFERENT GENERATIONS OF EMPLOYEES DURING CHANGE

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Abstract

The aim of this study is to investigate the organizational expectations of different generations of employees at the Ministry of Finance's Inland Revenue and Customs & Excise Departments of the Republic of Namibia, which are undergoing organizational change processes. The different generations that were included in this study are Baby Boomers, Generation X, and Generation Y. The study explores the different expectations that the generations have in relation to the changes, in terms of leadership style and communication preferences.

This study followed a qualitative approach. Quota sampling was used to select twelve participants for the study. The case study was carried out within a postpositivism paradigm. Data was collected by administering semi-structured, face-to-face interviews. The findings of the study indicate that there are generational differences in respect of preferred leadership styles and communication methods during organizational change. Baby Boomers and Generation X preferred a relationship-oriented leadership style, while generation Y preferred a visionary leadership style. Task-oriented leadership style was not the preferred style of any generation. Rather, in the midst of change, it seems there is a preference for relational leadership across all the Generations. In respect of communication, Baby Boomers preferred face-to-face methods, Generation X preferred face-to-face and e-mail methods as sources of change communication, while Generation Y preferred a combination of communication methods. In the midst of change, it seems there is a common preference for face-to-face communication across all the Generations. Furthermore, employees generally did not feel ready for the changes. In the light of these findings, recommendations were made to guide change initiatives amongst employees of various generations.

The limitations of the study were its sample size and focus on the public sector. For future research, a larger sample could be selected from all regional offices. Similar research can also be done in the private sector. The findings of the study provide an understanding of the experiences and expectations of different generations of employees during organizational change, and contribute to the body of knowledge on generational differences, readiness for change and the management of different generations as different stakeholders.

Declaration

I, Susan Mulemwa Kawana, declare that the Dissertation entitled, An Exploration of organizational Expectations of Different Generations of Employees, which I hereby submit for the degree, Master of Business Administration at Rhodes University, is my original work. I also declare that this dissertation has not previously been submitted by me for a degree at this or any other tertiary institution, and that all the sources that I have used or quoted have been indicated and acknowledged by means of complete references.

Susan Mulemwa Kawana February 2020

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Chapter 1

Introduction

1.1 Introduction and Background

Comperatore and Nerone (2008) assert that in recent years, there has been an increase in the number of studies conducted on managing different generations in the workplace. Cennamo and Gardner (2008) and Srinivasan (2012) maintain that different generations have different work values, impacting on amongst other things, (1) the methods of communication they prefer and (2) their preferred leadership styles. Furthermore, it was found that an organization consisting of different generations presents a number of challenges, as generations have diverse work principles, aspirations and needs (Cennamo and Gardner, 2008; Kapoor and Solomon, 2011; Reeves and Oh, 2007), and their reaction to change differs (Glass, 2007; Ludviga and Sennikova, 2016).

Recognizing generational differences is a vital step in responding to the expectations and preferences of employees (Cennamo and Gardner, 2008). Therefore, managing stakeholders, including employees, is an important factor in ensuring readiness for organizational change amongst the different generations.

1.2 Research Aim and Objectives

This study investigates the organizational expectations of different generations of employees at the Ministry of Finance's Inland Revenue and Customs & Excise Departments of the Republic of Namibia. Different generations that will be explored in this study are Baby Boomers, Generation X and Generation Y. The generations are categorised in line with Cennamo and Gardner (2008) as follows: Baby Boomers (born between 1946 and 1964), Generation X (born between 1965 and 1976) and Generation Y (born between 1977 and 1995).

Inland Revenue and Customs & Exercise Departments were identified for restructuring and transfer from the government to form a state-owned entity that will be called the Namibia Revenue Agency (NAMRA) (NAMPA, 2017). The two change processes that will be implemented in these Departments are: firstly, the detachment from government, namely, the Ministry of Finance; secondly, the transition from the current system used to administer taxes. The existing system is a partially manual system called TAXLIVE, which is to be substituted with an automated system named the Integrated Tax Management System (ITAS) (Ministry of Finance, 2018). In June 2017, the Minister of Finance tabled the Namibia Revenue Agency Bill of 2017 in the National Assembly, with the purpose to transform the abovementioned Departments in the Ministry of Finance to create NAMRA (NAMPA, 2017). In December 2017, Cabinet passed the NAMRA Act. The main purpose of the Agency is to collect revenue, on behalf of the State (NAMPA, 2017).

The aim of this study is to explore the expectations of the different generations of employees who will be affected by the formation of NAMRA and its migration to ITAS, and the impact of these differences. The focus of the study is on Baby Boomers, Generation X, and Generation Y.

The research objectives are therefore to:

- Explore the expectations and reactions of the different generations during organizational change, in relation to leadership style and communication preference;
- Determine how generational differences impact on employee acceptance of or resistance to change; and
- Establish how to better manage the expectations of different generations of employees at the Inland Revenue and Customs & Excise Departments in the Ministry of Finance.

1.3 Overview of the Methodological Approach

This study will adopt a qualitative approach, within a postpositivist paradigm. The postpositivist paradigm affords the researcher the liberty to use more subjective measures of collecting data. Furthermore, the size of the sample can be small, and the measuring instrument might be developed by the researcher (De Vos, Strydom, Fouché and Delport, 2011). This paradigm is suitable because this study focuses on human behaviour (Henderson, 2011). The research method is an exploratory case study of the Inland Revenue and Customs & Excise Departments in the Ministry of Finance, which will be known as NAMRA. The case study seeks to analyse the expectations of different generations of employees during change.

Data collection will be carried out through face-to-face interviews. Themes that will be explored during the interviews are expectations in relation to leadership styles and communication preference during change.

1.4 Research Contribution

The two Departments, namely, Inland Revenue and Customs & Excise, within the Ministry of Finance are currently undergoing organizational change with the formation of NAMRA. It is important to appropriately manage the expectations of different generations of employees during organizational change. This study, which focuses on employees from different generations going through organizational change, will provide insights on how to further improve the facilitation of the readiness of employees to support the implementation of NAMRA, and the migration to the new ITAS system. The findings of this research could inform similar projects that may occur at NAMRA in the future, as they will enhance understanding of generational differences in responding to organizational change.

The study will provide a better understanding of different generations' expectations during organizational change. In addition, the study will present approaches to managing different generations and treating them as different stakeholder groupings. Furthermore, the concept of readiness during organizational change will be explored. Consequently, the main findings of the study relating to the expectations of the different generations of employees during organizational change could potentially contribute to the body of knowledge on generational differences, readiness for change and the management of different generations as different stakeholders.

1.5 Terms and Definitions

Generational theory: Describes the notion that a person's interpretation of the world is vastly influenced by the era in which they were born. Tension that occurs in the workplace is sometimes ascribed to generational differences that exist due to differences in values, which eventually affects employees' effectiveness in their duties and hinders productivity (Ross, 2015).

Generational differences: This theory explains that people born within a certain time frame share a common set of characteristics based on the historical experiences, economic and social conditions, technological advances, and other societal changes they have in common. The term first came into popularity in the 1960s when it was used to distinguish the rebellious Baby Boomer Generation from their parents (Reeves and Oh, 2007).

Change management: This can be defined as “the process by which an organization gets to its future state, its vision’’ (Lorenzi and Riley, 2000, p.118). To minimise resistance to change, organizations use a change management process, which entails planning and executing change in a manner that increases organizational effectiveness, whilst simultaneously reducing the costs related to change resulting from employee resistance to change (Jouben and Scholl, 2016).

Stakeholder: “any group or individual who can affect or is affected by the achievement of the organization's objectives” (Freeman, 1984, p. 46).

Stakeholder relationship management: managing relations in ways that meet both the organization’s needs and the stakeholders’ needs and expectations (Bourne, 2009).

1.6 Thesis Structure

This study comprises of six chapters as highlighted below:

Chapter 1: Introduction and Project Overview

Chapter 1 begins with a brief introduction and the background of the study. The chapter also presents the problem statement, research questions, and a brief overview of the research methodology. Lastly, the key terms and their definitions are introduced.

Chapter 2: Review of the Literature

Chapter 2 focuses on the review of the literature and will provide a more detailed discussion of the concepts defined in chapter 1. The chapter also reviews the previous research conducted on the expectations of different generations in the workplace.

Chapter 3: Research Methodology

The chapter describes the design of the study, including the research paradigm, research method, population and sampling procedures for data collection, and how data analysis was conducted. The chapter also discusses the ethical issues and procedures followed, and notes the limitations of the study.

Chapter 4: Presentation of the Findings of the Study

This chapter presents the findings of the study in accordance with the objectives, which are: (1) expectations and reactions of the different generations during organizational change in relation to leadership style and communication preference; (2) how Generational differences impact on employee acceptance of or resistance to change; and (3) how to better manage the expectations of different generations of employees at NAMRA.

Chapter 5: Discussion of the Findings of the Study

In Chapter 5, the research questions are addressed and the findings of the study are discussed in the context of the stakeholder and generational theories.

Chapter 6: Conclusion and Recommendations

This chapter presents the conclusion of the study and provides recommendations for management practice and further research.

Chapter 2

Literature Review

2.1 Introduction

In this chapter, the key terms of the study will be defined and discussed, that is, Stakeholder Theory, Stakeholder Relationship Management, Stakeholder Inclusivity, Organizational Change, Change Readiness and Generational Differences. Then, a review of the literature on different generations in the workplace, organizational change, employee readiness for change, and employee reactions to change follows. Furthermore, a theoretical framework and research propositions for the study are proposed. The chapter ends with a summary of the key aspects of the literature review.

2.2 Definition of Terms

2.2.1 Stakeholder theory

In discussing stakeholder theory, the concept of “stakeholder” will first be defined. According to Freeman (1984), a stakeholder is an individual or a set of individuals who are affected by the business and its social undertakings. Bryson (2004) defines a stakeholder as any individual, group or organization that can identify with an organization’s resources, operations, production and output. The definition by Freeman (1984) is based on the general meaning of the word stakeholder, and is the most generally accepted and used definition. In addition to individuals and groups, Bryson (2004) also views organizations as stakeholders.

A Stakeholder theory perspective views an organization’s success by its competence to satisfy not only shareholders, but also other stakeholders such as employees, suppliers, local communities, creditors and others who have an interest in the organization (Freeman, 1984; Kochan and Rubinstein, 2000).

Hillman (2014) emphasizes that stakeholder theory is centred on the morals and values taken into consideration during the management of an organization, and is linked with corporate social responsibility, market economy, and social contract theory. Harrison, Freeman and Abreu (2015) posit that stakeholder theory advocates for treating all stakeholders with objectivity, credibility, and even kindness.

Miles (2012) states that stakeholder theory revolves around relationships with the organization's stakeholders and observes that in order for these relationships to be stable, they have to be dependent on the sharing of core principles and values. In this way, stakeholder theory enables managers to integrate personal values into the creation and implementation of a strategic plan. Freeman (1984) posits that the purpose of the organization is to generate as much tangible value as is possible for its internal and external stakeholders. It is through stakeholder satisfaction that organizational objectives can be achieved. When there is evidence of stakeholders being valued, they will project the organization's image positively, thereby earning further trust of both stakeholders and customers.

Under the stakeholder theory, the stakeholder view of strategy does integrate both a resource-based view and a market-based view (Bourne, 2009). The normative approach of stakeholder theory identifies an organization's specific stakeholders under which the identified groups can be classified as stakeholders by an organization's management (Miles, 2012).

2.2.2 Stakeholder relationship management

Bourne (2010) maintains that corporate managers should be fully conscious of the importance of developing and preserving stakeholder relationships, and should be aware that not managing stakeholders properly can lead to the failure of an initiative. Haynes (2011) argues that it is essential to establish open communication with key stakeholders, customers and suppliers right from the start in order to safeguard the attainment of a project. In addition, it is of paramount importance to adequately consult stakeholders within the context of listening to their concerns and addressing them. Monitoring and fulfilling any commitments made to stakeholders is an important aspect of managing stakeholder relationships (Haynes, 2011).

The management of stakeholder relations begins with identifying the actual stakeholders and understanding the importance of communicating at the level of the different stakeholder groups, which is a central aspect of understanding issues (Hillman, 2014). According to Miles (2012), the identification of stakeholders is followed by determining the specific needs of various stakeholder groups as well as the roles they play in the change process. Clarifying the level of engagement with different stakeholder clusters is important. For instance, Miles (2012) indicates that some stakeholders will require constant updates on progress, while others are directly involved in influencing everyday project outcomes. Therefore, it is imperative to identify the most preferred outcomes and structure engagement with stakeholders in order to match both their needs and those of the organization. Stakeholder relationship management prospers where there is a clear vision of what must be attained, and the ability to engage continuously in order to adjust to stakeholder's needs and expectations that fluctuates unexpectedly (Bourne, 2010).

Bourne (2009) highlights that sharing information openly with stakeholders engenders trust through transparency regarding the status of business undertakings. Different levels of engagement include effective communication, which is important in order to effectively share the organization's vision with all identified stakeholders and provide them with the bigger picture of the project or change, which includes key deliverables and realistic timelines (Foster and Jonker, 2007). There is a need to listen to participants and obtain feedback, effectively decode their perspectives, suggestions and diverse concerns. Furthermore, there will be an increase in trust once stakeholders feel they are being listened to (Hammad, 2013; Freeman, 1984; Butt, Naaranoja and Savolainen, 2016).

2.2.2.1 Levels of stakeholder engagement

Stakeholder engagement is a process that is carried out in stages. The Stakeholder Circle is a five-step methodology developed by Bourne (2010). The methodology is a flexible yet structured approach to understanding and managing relationships. It is based on the approach that any activity should take place with the consensus of stakeholders, and that the probability of success will increase when stakeholder relationships are managed (Bourne, 2010). The five-step methodology of stakeholder engagement is discussed below.

Step 1: Identification of all stakeholders

The preliminary step to effective stakeholder engagement is the recognition of the correct stakeholders, development of goals of the project, and establishment of expectations of the stakeholders. These will increase the commitment and support of the stakeholders (Bourne, 2010). Furthermore, a list of stakeholders should be developed, and each stakeholder's expectation and their relationship to the organization or the project should be determined in this stage (Bourne, 2010). It is also important to note stakeholders' expectations (Bourne and Kasperczyk, 2009).

Step 2: Prioritization to determine who is important

Stakeholder prioritization is a critical task for the effective completion of any project (Elsaid, Salem and Abdul-Kader, 2017). The stakeholders should be distinguished by the influence each stakeholder has on the project (Elsaid et al., 2017). The prioritization of stakeholders clarifies the degree of involvement and how much power each stakeholder possesses to change or halt the project (Bourne, 2010). Walker, Bourne and Shelley (2008) assert that the valuation of each stakeholder's significance to the project is established from scores that the project team members allocate to each stakeholder based on the stakeholder's apparent power, proximity and urgency. The valuation of stakeholders will also empower the project team to increase the prospects of ensuring that the expectations of key stakeholders are clear, recognized and realized (Bourne, 2005).

Step 3: Visualization (mapping) to understand the overall stakeholder community

The information from step 1 (Identification of all stakeholders) and step 2 (Prioritization of stakeholders) is utilized to conceptualize stakeholder relationships. Visualization will reveal the different stakeholder relationships, which will differ from each project and each phase of the project (Walker et al., 2008). Stakeholders' influence and power may vary throughout the phases of any change process, and this will determine the allocation of time and effort in the management of relationships with these different stakeholders (Bourne, 2005).

Step 4: Engagement through effective communication

Butt et al. (2016) point out that stakeholders' expectations can be understood through effective communication practices. Mok, Shen and Yang (2015) postulate that inadequate communication and the absence of stakeholder integration are some of the factors that impact change projects negatively. Developing effective communication practices among stakeholders needs significant attention in the planning and the development stages of change projects (Butt et al., 2016). Furthermore, Ng'ong'a and Alang'o (2015) indicate that effective communication among the stakeholders throughout the change process is a significant aspect in ensuring that change objectives are achieved. In addition, a vision must be clarified and regularly shared with all stakeholders in order to facilitate active participation in the change management process (Ng'ong'a and Alang'o, 2015).

Step 5: Monitoring the effect of the engagement

According to Walker et al. (2008), stakeholder meetings should be held regularly. Regular meetings will provide information about any adjustments that should be made in terms of re-evaluating the stakeholders in case priorities and power have shifted. Ng'ong'a and Alang'o (2015) also found that in managing change, close observation of the stakeholders' involvement and influence enhances stakeholder participation.

2.2.3 Stakeholder inclusivity

Organizational success can be hindered by the way in which management involves its stakeholders (Foster and Jonker, 2007). According to Peltokorpi, Alho, Kujala, Aitamurto and Parvinen (2008) stakeholder theory provides a critical perspective of managing change projects due to the fact that organizational change is vastly dependent on the resources controlled by several stakeholder clusters, and the support of the main stakeholders. Stakeholder clusters refer to the different categories of stakeholders grouped according to their common interests in order to maximize dialogue and consensus forming (Duggan, Farnsworth and Kraak, 2013).

The support of stakeholders is required for the success of a change process. Davison, Deeks and Bruce (2004) emphasise the significance of including stakeholders during the entire change process. Stakeholders significantly impact a project's success, therefore it is imperative to recognize the impact they have on organizational change (Liang, Yu and Guo, 2017). Balancing stakeholder expectations is central to motivating employees to accept a planned change initiative. Consequently, a change initiative is likely to yield a greater degree of success if management comprehend the effect of stakeholders' resistance towards the change initiative (Peltokorpi et al., 2008).

Employees are important stakeholders in an organization. Puri and Borok (2002) posit that an organization's success is dependent on the knowledge and skills that employees possess. In order to decrease the extent of dissatisfaction and conflict experienced by employees within the workplace and help manage expectations, it is suggested by Cennamo and Gardener (2008) that employers and employees should share values and expectations from the beginning.

2.2.4 Organizational change

Organizational change may be defined as any adjustments that occur within a work environment. This could be changes in employee roles, technological changes, or changes in the whole structure of the organization (Karanja, 2015).

Organizations are faced with two types of pressures that cause change, these pressures may be external or internal (Rizescu, Tileaga, Balecescu and Blaga, 2016). According to Banutu-Gomez and Banutu-Gomez (2016), organizational change is vital for an organization to develop and adapt to market pressures. Organizational change occurs when an organization makes a transition from its present state to a desired future state.

A study conducted by Khan, Raza and Mujtaba (2016) indicated that poor communication with employees and poor capability within the workforce are some of the factors that lead to resistance to organizational change. In order for any change process to be successful, there should be a good communication plan and trust in management by the employees (Khan et al., 2016). Moreover, the aim of organizational change should be well understood by stakeholders, especially employees. It is important for employees to understand the importance of the change, as they will be better inclined to accept the change thereby making them more productive (Khan et al., 2016).

2.2.5 Change readiness

Change readiness is defined by Armenakis, Harris and Mossholder (1993, p. 681) as "beliefs, attitudes, and intentions regarding the extent to which changes are needed, and the organization's capacity to successfully make those changes". The opinions of employees concerning the organization's readiness to implement changes has been acknowledged as one of the important factors that assist in the understanding of the sources of resistance to massive organizational change (Eby, Adams, Russell and Gaby, 2000; Holt, Armenakis, Field and Harris, 2007). A significant number of large-scale organizational change initiatives fail due to omission of organizational assessment to establish readiness for change by both the organization and individuals (Faghihi and Allameh, 2012).

Various studies have shown that change readiness is a prerequisite for implementing successful organizational change. Ludviga and Sennikova (2016) indicate that the primary step in executing a change process is to assess readiness of both the organization and the employees, in order to facilitate support and acceptance of the change process by employees. According to Smith (2005), in order to accomplish effective organizational change, employee readiness is a central aspect that should be given attention. Employees are crucial to a successful change effort and may sometimes constitute a major impediment to accomplishing change. Smith (2005) claims that inability to appraise readiness for change might result in resistance to change, which management will have to address.

Armenakis et al. (1993) emphasize the importance of not only creating change readiness in the beginning, but maintaining it throughout the change process. Employees should be ready during the entire transformation. Baesu and Bejinaru (2013) assert that the responsibility of creating a favourable atmosphere for change within any organization resides with leaders. However, both managers and employees have to be prepared for any change process, more so the latter, since the success thereof is linked with their readiness to accept and embrace change. Employees may choose whether to work towards transformation or against it. If leaders want to ensure the success of a change process at the organization, then their employees must be prepared for the change.

Baesu and Bejinaru (2013) further stipulate that one measure of a leader’s effectiveness is the capability to manage employee resistance through moulding behaviours that ensure positive change implementation in the organization. It thus follows that leadership and change are inseparable, as the one cannot exist without the other.

2.2.6 Generational differences

According to Glass (2007) three main generations exist in the business world: Baby Boomers, Generation X, and Generation Y (also known as millennials). Glass (2007) further maintains that each generation possesses unique characteristics that affect work ethics and relationships, how change is managed, and perception of organizational hierarchy. Kicheva (2017) states that each and every generation within the workforce today exhibits distinct expectations, needs, values and working styles.

Haynes (2011) observed that the changing working environment that comprises three different generations comes with complexities because each generation has different expectations. Different generational groups have unique characteristics and expectations, a situation that must be acknowledged by management. In addition, it is incumbent upon management to identify the strengths and weaknesses of each generation, and adopt well-judged measures to accommodate their mixed expectations and perceptions (Angeline, 2011). Failing to implement the above will render organizations less productive and competitive (Angeline, 2011).

Different generations assign different meaning to work, influenced by the values they ascribe thereto (Cennamo and Gardner, 2008). According to the stakeholder theory, different generations have diverse work values and this has an impact on the communication and leadership styles they prefer (Srinivasan, 2012). Acknowledging different opinions of different generations presents an opportunity for change managers, human resources specialists and management to enhance communication and improve job satisfaction, which impact on employee commitment and productivity (Cennamo and Gardner, 2008).

2.2.6.1 Generational differences in reaction to change

Generations react to organizational change in different ways and this is mostly evident when the change is related to information technologies (Glass, 2007; Ludviga and Sennikova, 2016). Factors that influence organizational change are either internal or external. Internal factors include nature of work and communication, work values, as well as leadership and managerial deficiencies. External factors include market conditions, social, political, legal and economic factors.

Although all factors are important, two focal areas were selected because of their significance during organizational change. The type of leadership style and communication medium have an impact on the interaction with different internal and external stakeholders (Maak and Pless, 2006; Zerfass and Huck, 2007). Therefore, given the importance of these factors, every organization needs to develop a stakeholder approach to leadership and communication in order to sustain the interests of stakeholders, and by doing so, the organization will yield long-term success (Schneider, 2002; Zerfass and Huck, 2007). Stakeholders can have a positive view of change through appropriate communication and leadership (Berman, 2007).

A study conducted by Ludviga and Sennikova (2016) revealed that Generations X and Y were more dedicated to change than Baby Boomers. Therefore, it is crucial to take generational differences into consideration when evaluating how employees respond to organizational change and their interest in the change process. Ludviga and Sennikova (2016) maintain that the Baby Boomer Generation of employees might be less adaptable and content about forthcoming changes than Generations X and Y. Bourne (2015) also found that Generation Y is more flexible to organizational change than the other generations.

In order for change to thrive and produce a workplace that embraces change, it is significant to understand the expectations of different generations of employees (Kicheva, 2017). Managers of change, human resource practitioners and management that comprehend how different generations respond to change can advance communication and improve job satisfaction, commitment, productivity and performance (Cennamo and Gardner, 2008; Foster and Jonker, 2007).

2.2.6.2 Generational preferences in terms of communication

Effective communication is important for managing a workforce consisting of different generations (Tolbize, 2008). Diverse generations prefer different methods of communication. Baby Boomers prefer traditional communication methods such as face-to-face communication, telephone and electronic mail (Haynes, 2011; Ludviga and Sennikova, 2016; Kicheva, 2017). Hernaus and Vokic (2014) assert that Baby Boomers interact more at a personal level during communication and value feedback.

When management initiate change in organizations and use traditional methods of communication such as face-to-face, Baby Boomer employees would tend to respond more positively to the change than if the management used modern communication such as e-mail or online communication such as social media.

Generation X was raised in the development of high tech and was the first generation to use technology (Govitvatana, 2001; Singh and Gupta, 2015). Consequently, in comparison to Baby Boomers, this generation is more knowledgeable about and at ease with technology (Govitvatana, 2001; Kunreuther, 2003; Eletter, Sulieman and

AlNaji, 2017; Kicheva, 2017). Gursoy, Chi and Karadag (2013) also found that Baby Boomers were less comfortable with technology than Generations X and Y. Generation X prefer electronic methods of communication, especially electronic mail, and require immediate and direct feedback (Angeline, 2011; Haynes, 2011; Kicheva, 2017).

When management initiate change in organizations and use modern communication such as e-mail, Generation X employees would tend to respond more positively to the change than if the management used traditional communication such as face-to-face communication or online communication such as social media.

Generation Y use technology continuously, and therefore they prefer online communication (Kicheva, 2017; Anitha and Aruna, 2016). A digital working environment would be perfect for them as they are proficient at using social media (Anitha and Aruna, 2016). Kicheva (2017) states that Generation Y prefer engaging in regular, encouraging, and open communication in the workplace. Solnet and Kralj (2011) found that Generation Y always have high expectations of being listened to and their opinion being valued.

According to Kampf, Lorincová, Hitka and Stopka (2017), Generation Y is considered the most digitally skilled generation. They regard technology as their sixth sense, and they use and stay connected via technology twenty-four hours a day, seven days a week (Hershatter and Epstein, 2010; Haynes, 2011). Their comfortability with technology allows them to access information easily, as they have lived with it their entire lives (Hershatter and Epstein, 2010; Duchscher and Cowin, 2004).

When management initiate change in organizations and use online communication such as social media, Generation Y employees would tend to respond more positively to the change than if the management used traditional communication such as face-to-face communication or modern communication such as e-mail.

It is imperative for change agents to take the communication preferences of these different generations into consideration when developing a communication plan, to ensure that the information is being distributed in a method that fulfils the needs of each employee (Pothour, 2015). Kicheva (2017) considers a mix of different forms of communication channels most effective for the different generations of employees in an organization.

2.2.6.3 Leadership styles and generational theory

It is important for organizations to apply appropriate leadership styles in order to successfully implement change. This also aids employees to accept the change quicker. According to Thuijsman (2015), the leadership approach adopted by an organization greatly influences the acceptance of change by employees because employees respond differently to various leadership styles. Leaders can influence how employees view organizational change through the leadership style they use, which may in turn prevent resistance to change by employees (Thuijsman, 2015).

Leadership style is the method used by a leader to guide his or her followers towards a certain outcome (Farag, Tullai-McGuinness and Anthony, 2009). Literature provides a number of leadership styles, however, for the purpose of this study three leadership styles will be explored which are as follows: task-oriented leadership, relationship-oriented leadership and visionary leadership.

Guo, Dai and Yang (2016) describe task-oriented leadership as the type of leadership that focuses on goals. Relationship-oriented leadership is the kind of leadership where a leader is concerned with the well-being of the employees and promotes teamwork (Guo et al., 2016). Visionary leadership is the type of leadership that is characterized by leaders who construct an inspiring vision and share that vision with subordinates in order for the organization to move to greater heights (Dhammika, 2016). Kraus (2017) further states that visionary leaders are not dictatorial or authoritarian; they do not seek control over their employees, instead they allow them the freedom to determine the best path to actualize the new vision.

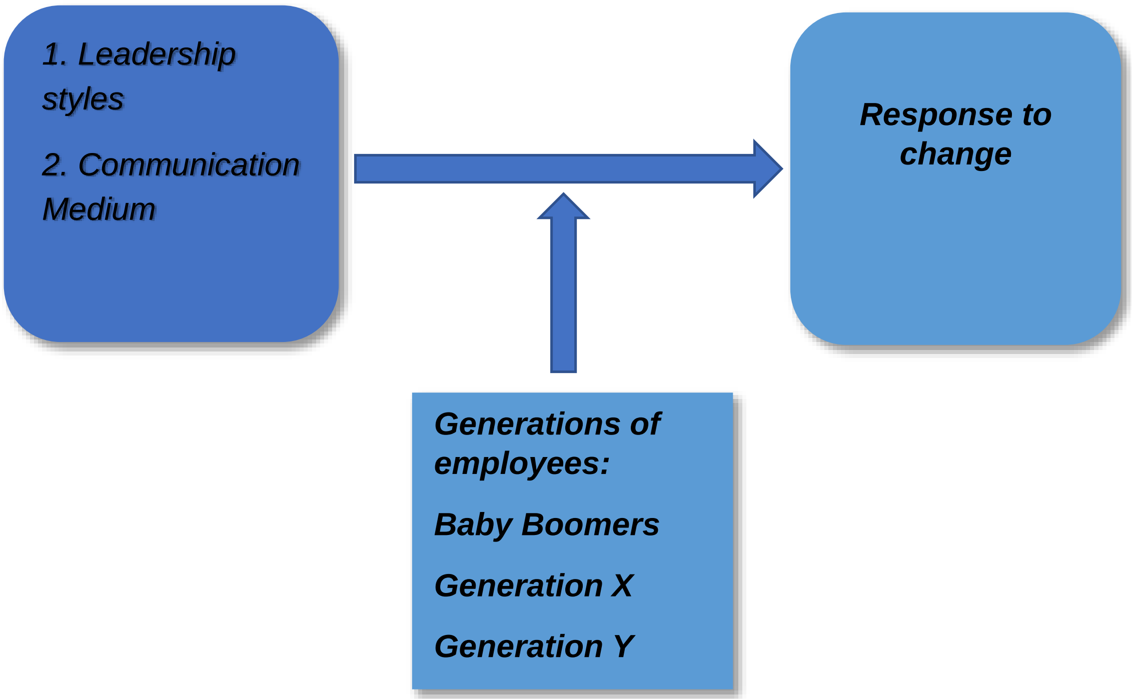
The three generations that are the focus of this study prefer different approaches when it comes to being led. Yu and Miller (2005) posit that Baby Boomers are hardworking, loyal to their employers and willing to work in groups. They are thus more responsive to a task-oriented leadership style. Therefore, when leaders initiate change in organizations and adopt a task-oriented leadership style, Baby Boomer employees would tend to respond more positively to the change than if the leader had adopted either a visionary leadership style or relationship-oriented leadership style.

Generation X prefer to be managed with a relationship-oriented leadership style (Yu and Miller, 2005). They are loyal to their profession instead of their employer, and wish to be regarded as a partner rather than a worker. When leaders initiate change in organizations and adopt a relationship-oriented leadership style, Generation X would tend to respond more positively to the change than if the leader had adopted either a task-oriented leadership style or a visionary leadership style.

Visionary leaders are inspired by what a company can become. Even though this leadership style is similar to a relationship-oriented style, which also focuses on building relations, a relationship-oriented leadership style includes the aspects of tasks and schedules with more focus on the welfare of employees and supporting subordinates, which is not the case with visionary leadership (Oni, 2017; Rüzgar, 2018).

Kraus (2017) argues that visionary leadership style resonates well with Generation Y. Furthermore, Generation Y prefers to work in a more relaxed environment than in a hierarchical structure, and also thrives on the receipt of continuous and instant feedback. Eisner (2005) maintains that Generation Y prefers a workplace that is adaptable and one that offers challenges continuously. When leaders initiate change in organizations and adopt a visionary leadership style, Generation Y would tend to respond more positively to the change than if the leader had adopted either a task-oriented leadership style or relationship-oriented leadership style.

2.3 Theoretical Framework



2.4 Chapter Summary

The management of stakeholder relations begins with the identification of the actual stakeholders, and understanding their level of importance and their priorities. In the context of the workplace, managing expectations of different generations during change is important if an organization desires to yield successful organizational change. Appreciating the differences amongst different generations in the work environment is the first step in managing employees' needs and expectations. The cooperation of employees is vital for organizational change to achieve its objectives. Therefore, understanding that diverse generations react in different ways to change is the initial step in managing organizational change. The type of communication style used is an important aspect in decreasing resistance to change. It has become essential for leaders to understand how to manage the differences and preferences of multigenerational employees.

Leadership style and medium of communication are some of the factors that influence employees' response to change within the organization. There are three main generations that exist in the business world, which include Baby Boomers, Generation X and Generation Y (who are also known as millennials). Different generations have different values which impact on the preferred communication and leadership style. In addition, each generation possesses unique characteristics that affect work ethics and relationships, how change is managed, and perception of organizational hierarchy. Generation Y is more adaptable to organizational change and prefers leaders that are competent, hardworking, determined and accountable for their actions. Baby Boomers are less adaptable to future changes than Generations X and Generation Y. Baby Boomers were also found to prefer traditional communication channels such as face-to-face communication, telephone and electronic mails. Based on these generational differences, it is important for management to know the types of communication methods and leadership styles preferred by different generations of employees.

Research propositions for the study

Proposition 1a: When leaders initiate change in organizations and adopt a task-oriented leadership style, Baby Boomer employees would tend to respond more positively to the change than if the leader had adopted either a visionary leadership style or relationship-oriented leadership style.

Proposition 1b: When leaders initiate change in organizations and adopt a relationship-oriented leadership style, Generation X would tend to respond more positively to the change than if the leader had adopted either a task-oriented leadership style or a visionary leadership style.

Proposition 1c: When leaders initiate change in organizations and adopt a visionary leadership style, Generation Y would tend to respond more positively to the change than if the leader had adopted either a task-oriented leadership style or relationship-oriented leadership style.

Proposition 2a: When management initiate change in organizations and use traditional communication such as face-to-face communication, Baby Boomer employees would tend to respond more positively to the change than if the management used modern communication such as e-mails or online communication such as social media.

Proposition 2b: When management initiate change in organizations and use modern communication such as e-mail, Generation X employees would tend to respond more positively to the change than if the management used traditional communication such as face-to-face communication or online communication such as social media.

Proposition 2c: When management initiate change in organizations and use online communication such as social media, Generation Y employees would tend to respond more positively to the change than if the management used traditional communication such as face-to-face communication or modern communication such as e-mails.

Chapter 3

Research Methodology

3.1 Introduction

This chapter describes the research design that was used in this study, how the research was carried out, and how the data was collected and analysed. The aspects of confirmability, credibility, transferability and dependability of the research methodology and how those were achieved are discussed. Furthermore, the chapter highlights the limitations of the study and indicates how ethical considerations were followed. The chapter ends with a summary.

3.2 Research Design

3.2.1 Research paradigm

The research methodology followed in this study is a qualitative approach. This study seeks to explain the expectations of different generations during organizational change. The research was based on a case study conducted at the Inland Revenue and Customs & Excise Departments in the Ministry of Finance which are earmarked for the formation of NAMRA.

Kivunja and Kuyini (2017, p.26) define a research paradigm as “the abstract beliefs and principles that shape how a researcher sees the world, and how s/he interprets and acts within that world. It is the lens through which a researcher looks at the world”. The postpositivist paradigm is suitable for this study. This research paradigm focuses on understanding and interpreting rather than predicting human experiences, which may in turn assist managers to understand what was experienced (Gale and Beeftink, 2005). According to Tuli (2010), the goal of the qualitative researcher is to obtain as much information as possible from an insider’s perspective.

Lune and Berg (2017) maintain that the qualitative method is applied when an in-depth investigation of the meaning and preferences of the subject of study is required. The use of the qualitative approach is suitable in this study, as the expectations and reactions to change during organizational change were understood from the perspective of the different generations of employees based on their experiences.

3.2.2 Research method

In order to understand the expectations and reactions of different generations in light of change, a case study method was used. Heale and Twycross (2018, p. 7) define a case study as “an intensive, systematic investigation of a single individual, group, community or some other unit in which the researcher examines in depth data relating to several variables”. The case study allows the researcher to closely explore the research question from an insider’s perspective (Tuli, 2010; Zainal, 2007). The case study is used when exploring difficult topics, mostly human behaviour and social interactions (Harrison, Birks, Franklin and Mills, 2017). Crowe, Cresswell, Robertson, Huby, Avery and Sheikh (2011) hold a similar view that the case study approach enables the researcher to contextualize complex issues in their everyday settings and explore a subject in more detail.

A descriptive case study was used in this study. A descriptive case study strives to describe, analyse and interpret a particular phenomenon (Fouché and Schurink, 2011). This type of case study is appropriate for this study because its purpose is only to describe the case being studied, not to extensively comprehend the phenomenon under study.

3.2.3 Data collection techniques

Data was collected by administering semi-structured, face-to-face interviews. Semi-structured, personal interviews afford interviewees an opportunity to voice their concerns without constraints and thereby enrich the discussion (Aleandri and Russo, 2015). A semi-structured interview was applied in this study as it provides sufficient information through a set of open-ended questions. The interviews were audio recorded with the consent of each participant.

An interview guide was used as an investigation tool. Bolderston (2012) states that an interview guide is used as a guideline, but allows room for clarification of any issues that may be raised. The interview guide is attached as Appendix D.

The interviews took place at the Ministry of Finance’s Head Office in Windhoek, Namibia. The interviews took on average thirty minutes per participant.

3.2.4 Population and Sampling

Participants for this study were selected through quota sampling, which is a type of nonprobability sampling. In nonprobability sampling, there is no guarantee that each individual in the population will have an equal chance of being selected to form part of the sample (Strydom, 2011). The sample was selected intentionally based on age and the level of position held in the organization. Quota sampling was applied to ensure that participants are representative of the three generations of interest in the study and could provide diverse perspectives on the research questions. Quota sampling is used when the components of the population vary from one another on a specific characteristic; this ensures a representation of each sub-group of the population in the sample (Alvi, 2016).

A total of twelve employees were selected for interviews but only ten were interviewed; four employees were from the Department of Customs and Excise and six from Inland Revenue Department, with a representation of at least three employees from each of the three generations of interest.

3.2.5 Data Analysis

Data was analysed using a deductive thematic analysis approach. Braun and Clarke (2006) suggest that deductive thematic analysis is an appropriate technique to evaluate qualitative data, and the technique is theoretically flexible. Yin (2003) emphasizes the importance of using theoretical propositions for analysing data in case studies. Data analysis in this study was based on theoretical propositions, thereby facilitating focus on the most important information as suggested by Yin (2009) and Kohlbacher (2006).

3.2.6 Confirmability, Credibility, Transferability and Dependability

Qualitative research is often criticized for being biased, small-scale, subjective, and lacking research rigour. However, when it is carried out properly, it is unbiased, in-depth, valid, reliable, credible and rigorous (Anderson, 2010). Leedy and Ormrod (2015) and Anderson (2010) posit that although the concepts of reliability and validity conventionally have been linked with quantitative research, they are increasingly being viewed as significant terms in qualitative research as well. Therefore, there needs to be a way of assessing the extent to which research findings are supported by convincing evidence in qualitative research. In this study, in order to address credibility concerns in respect of the qualitative research approach, the aspects of confirmability, credibility, transferability and dependability were taken into consideration.

3.2.6.1 Confirmability

Confirmability is the equivalent of objectivity in quantitative research. This occurs when the researcher's findings are in agreement with information provided by participants in the study; the interpretation of that information is therefore not made up by the researcher (Elo, Kääriäinen, Kanste, Pölkki, Utriainen and Kyngäs, 2014). In this study, confirmability was attained by recording the responses of the participants and keeping the data for verification. Recording data for verification would allow another researcher to verify the findings (Rabiee, 2004).

3.2.6.2 Credibility

Credibility is the equivalent of internal validity in quantitative research. To ensure credibility of the study, a strategy called member checking was used. Korstjens and Moser (2018) describe member checking as a technique in which the data, interpretations and conclusions are shared with the participants. Member checking incorporates the participant's assessment of the findings, and allows them to clarify, rectify mistakes and provide further information if required. Leedy and Ormrod (2015) call this technique respondent validation, where a researcher presents the conclusions of the findings to the participants and verifies that the conclusions are clear, understandable and aligned with their own experiences.

3.2.6.3 Transferability

Transferability is the equivalent of generalization in quantitative research. Transferability represents the degree to which the qualitative research findings can be relevant to other environments, contexts and populations. (Korstjens and Moser, 2018). Transferability was achieved through the thick description of the findings. Thick description entails explaining in detail all aspects of data collection, such as the research experiences, the context and research setting *(*Korstjens and Moser, 2018). Leedy and Ormrod (2015) maintain that description of data in an adequately rich and thick detail enables a reader to draw their own conclusions from the data presented.

3.2.6.4 Dependability

Dependability is the equivalent of reliability in quantitative research. Dependability is constancy of results over a period of time (Anney, 2014). In this study, the researcher has captured the reality of the study and documented the data, which can be verified by another external researcher, by clearly outlining the research process and keeping a traceable audio recording that can be rechecked.

3.3 Ethical clearance procedures

The researcher followed the ethical procedures of the Rhodes University. Permission was attained from the University's higher degrees committee in order to undertake the study. Ethics approval was obtained from the Rhodes University Ethical Standards Committee –Human Ethics sub-committee. Authorisation was obtained from the Ministry of Finance's Management (Institution consent form is attached as Appendix A). Informed consent forms were provided to the participants to obtain consent to partake in the study (Informed consent form is attached as Appendix B).

Confidentiality was preserved in line with ethical considerations. Participant's names were not mentioned in the study; they were kept anonymous and will not be disclosed. The researcher's contact details were provided to the institution and the participants upon acquiring consent.

3.4 Chapter Summary

This study followed a qualitative approach. Quota sampling was used to select participants for the study. The case study was carried out within a postpositivism paradigm. Face-to-face interviews were conducted with the participants. Data was analysed by means of deductive thematic analysis. The researcher described how confirmability, credibility, transferability and dependability were achieved. The chapter also discussed the ethical considerations that were followed.

Chapter 4

Presentation of the Findings of the Study

4.1 Introduction

This chapter presents the findings of the study. The characteristics of the participants are described, followed by findings on the experiences and expectations of the participants during the change process. Under each theme, examples of responses from the interviews are included as evidence of the experiences and expectations of participants during the change process. Generational differences with regards to preferences for leadership style and communication method during organizational change are presented. As the study followed a deductive thematic analysis approach, generational differences are presented in light of the six propositions of the study. Lastly, the chapter presents findings on change readiness during the two change processes; that is, readiness of the Inland Revenue and Customs & Exercise Departments so as employees for detachment from the Ministry to NAMRA, and the adoption of ITAS.

4.2 Characteristics of Participants

Ten participants were interviewed consisting of three Baby Boomers, three Generation X and four Generation Y employees from the Inland Revenue and Customs & Excise Departments. The tenure of the participants in the Ministry of Finance ranged between six and thirty-six years. The participants were drawn from different position levels in the organization. The characteristics of participants are presented in Appendix C.

4.3 Findings of the Study

4.3.1 Experiences and Expectations during the Change Process

Common themes emerged across the three generations about their personal experiences and expectations in respect of the organizational change regarding the detachment from the Ministry of Finance and the formation of NAMRA, and the move from TAXLIVE to ITAS. The themes include poor stakeholder consultation, inadequate understanding of the change processes by employees, lack of change readiness initiatives, disparate experiences in respect of the organizational change, and poor adaptation to and reception of the change processes.

4.3.1.1 Poor stakeholder consultation

Participants expressed dissatisfaction on how the organizational change process was managed. This manifested in lack of information, poor communication and lack of transparency, which led to participants not being fully aware of the change process and progress thereof. The change process was also characterised by delays and inefficiencies on the part of those charged with the facilitation of the process. The change in the Ministry brought about uncertainty amongst staff in relation to their livelihood and future in the new organization. While consultation was held with participants in the form of meetings and training sessions, the consultation was inadequate. Furthermore, the stakeholder engagement did not provide an opportunity for employees to raise expectations with management, and where an opportunity was afforded, the concerns were not addressed by management.

''It has not been great due to lack of information. There's no information on what to expect in the organization'' (Respondent six).

''This is causing so much uncertainty among staff members'' (Respondent two).

''For me the process is taking longer than I expected, there has been postponements of the inception date'' (Respondent nine).

''A couple of consultations were done on ITAS. Experts came in for presentations on the new system. With NAMRA, only two information sessions were done which was not sufficient'' (Respondent three).

4.3.1.2 Inadequate understanding of the change process

The participants indicated an understanding of the reasons for detachment from the Ministry of Finance to the formation of NAMRA as being to improve efficiency of revenue collection and service delivery. In addition, the detachment would bring about the independence of the revenue collection function. Participants reported that the change from TAXLIVE to ITAS would improve efficiency as the organization will move from a manual to an electronic system, thereby creating a paperless environment which will save time and improve operations. However, concerns were raised that the reasons for the change processes were not understood by everybody in the organization.

''For NAMRA to be an independent organization with less political influence and to maximize revenue. Not sure if reasons are understood by everyone'' (Respondent three).

''To improve service delivery. No, reasons are not understood by everyone'' (Respondent two).

''It was basically to improve the way we do things, from manual based system to a modern system. I don't believe the reasons are understood by everyone'' (Respondent three).

4.3.1.3 Lack of change readiness initiatives

At a personal level, participants indicated that they were partially prepared for the change, despite experiencing fear, uncertainty and lack of clarity on what to expect, particularly in respect of human resource matters. At an organizational level, Management has not done much to create change readiness and awareness so that employees understand the possible impact of the change. Management has not evaluated and maintained readiness for change throughout the change process. Participants mentioned skills audit as the only form of evaluation that they are aware of.

''They are doing nothing at all, the change is not clearly defined'' (Respondent two).

''I'm not aware of anything that's being done to ensure that I'm ready for the change. Only two information sessions were held'' (Respondent four).

''For ITAS-Training was done we got training. NAMRA- I'm not aware of anything'' (Respondent five).

''There wasn't any evaluation done as far as I know, except for the skills audit'' (Respondent nine).

''Yes, I'm ready but in fear, particularly on job security and the criteria for recruiting the staff members to NAMRA'' (Respondent one).

4.3.1.4 Disparate experiences of the organizational change processes

The personal experiences in respect of the organizational change, particularly with regards to the move from TAXLIVE to ITAS, were different for different generations. While Generations X and Y indicated both positive and negative experiences, Baby Boomers experienced the change as challenging and frustrating. The positive aspects of the move from TAXLIVE to ITAS were highlighted as improved efficiency and accessibility of services. Lack of preparedness in respect of the move from TAXLIVE to ITAS negatively impacted on the experiences of participants regarding the change process. The concern of Baby Boomers was adaptation to the new system. The move from TAXLIVE to ITAS was experienced as challenging due to fear of adjusting to the new system. Overall, the change process has not been smooth for participants. Lack of communication and frustration with the implementation of the system changes were cited as some of the challenges that were negatively impacting on the change process.

''It was a challenging experience for me'' (Respondent five).
"Not enough preparation was done (Respondent two).
''The accessibility of ITAS all the time. Availability of online services'' (Respondent two).
''It's a nice system because the returns are processed instantly. And it is available 24 hours'' (Respondent nine).

The experiences of the participants show that the change process has not been easy. There were challenges with regards to the implementation of the two change processes in the Ministry of Finance, thus being poor communication, uncertainty with regards to the future, and delayed implementation of the change process. The understanding of the change process was that it will improve revenue collection, service delivery and operational efficiencies. The Departments are not adequately prepared for change, resulting in uncertainties concerning adjustment to the new system and the establishment of NAMRA.

4.3.1.5 Poor adaptation to and reception of the change processes

Participants experienced doubts about the change process. Also, they showed differences in adapting to and accepting the two change processes. They were more adaptable to and accepting of ITAS than NAMRA. They have reservations about the new organization, NAMRA, due to lack of information.

''On ITAS yes, but it was a challenge. NAMRA it's still ongoing but there's limited information on the developments'' (Respondent five).
''For ITAS, I adapted but I didn't adapt easily. For NAMRA, the process is still ongoing but I'm sceptical on what to expect in the upcoming organization'' (Respondent six)
''For ITAS Yes. For NAMRA, sceptical due to limited information on the detachment'' (Respondent seven).

4.3.2 Generational Differences and Leadership Styles

4.3.2.1 Baby Boomers and leadership style

Proposition 1a: When leaders initiate change in organizations and adopt a task-oriented leadership style, Baby Boomer employees would tend to respond more positively to the change than if the leader had adopted either a visionary leadership style, or relationship-oriented leadership style.

(i) **The impact of leadership style on Baby Boomers during the organizational change process**

The Baby Boomer generation indicated that task-oriented leadership style best describes the leadership style of their superiors. Task- oriented leadership was not preferred by Baby Boomers during the change process as it focuses on completion of tasks rather than communication and the well-being of employees. The task-oriented leadership style adopted during the change process had a negative impact on the participants, while the relationship-oriented leadership was reported to have had a positive impact. The participants' reaction to change was therefore negatively influenced by the task-oriented leadership style.

''It did not impact me in a good way because there was a lack of communication on the development'' (Respondent five).
''It negatively impacted me because my supervisor is only focused on me completing the tasks and not on my well-being'' (Respondent six).
''It is influencing me negatively because the information is not sufficient'' (Respondent five).

(ii) **Baby Boomers' preferred leadership style**

Although task-oriented leadership was the leadership style displayed by their superiors during the change process, Baby Boomers indicated a preference for relationship-oriented leadership as they found it to be supportive. Task-oriented leadership was felt to be too autocratic. Baby Boomers also showed some preference for visionary leadership, which was found to be suitable for employees who take responsibility for their work. The findings indicate that the participants were not led with their preferred leadership style during the change process.

''Relationship-oriented leadership style because it's not focused on deadlines'' (Respondent eight).
''Task-oriented leadership style is too autocratic. Visionary leadership style is too much freedom'' (Respondent five).
''Task-oriented is too autocratic. Visionary leadership, I can also work well with visionary as I like to do my work within my time'' (Respondent six).

The findings of the study indicate that Baby Boomers did not respond positively to the change when task-oriented leadership was adopted. The study showed that Baby Boomers preferred relationship-oriented leadership during the change process. Therefore, Proposition 1a of the study is not supported by the findings.

4.3.2.2 Generation X and Leadership Style

Proposition 1b: When leaders initiate change in organizations and adopt a relationship-oriented leadership style, Generation X would tend to respond more positively to the change than if the leader had adopted either a task-oriented leadership style or a visionary leadership style.

(i) **The impact of leadership style on Generation X during the organizational change process**

Generation X reported that task-oriented leadership style best describes the leadership style of their superiors. Task-oriented leadership style was found to have a negative impact during the organizational change process because of lack of consultation and engagement. Relationship-oriented leadership of superiors had a positive impact on the respondents as they found their superiors to be open to suggestions and provided feedback to employees.

''Negatively impacted me/ negatively influenced me because it focuses on exercising autocratic leadership'' (Respondent one).
''Negatively, was not given an opportunity to air my expectations. Tasks are always given to you without consultation'' (Respondent two).

(ii) Generation X preferred leadership style

Participants indicated preference for relationship-oriented leadership style. Preference for a leadership style that has characteristics of both a visionary and relationship-oriented leadership style was also mentioned. Task-oriented leadership was not preferred because the leadership style only focuses on completion of tasks and does not provide opportunities for employees to raise their concerns. Visionary leadership style was perceived as providing too much freedom to employees, which could impact on productivity. The findings indicate that the participants were not led with their preferred leadership style during the change process.

''Prefers a leadership style that has characteristics of relationship-oriented leadership style and visionary'' (Respondent one).

''Relationship oriented leadership. Likes a leader who is motivating and promotes teamwork'' (Respondent ten).

''Task oriented leadership, it's only focused on completing tasks not on the wellbeing of the staff. Visionary leadership - Too much freedom, staff members might be reluctant to do their jobs'' (Respondent ten).

Generation X was not led with their preferred leadership style during the change process. The task-oriented leadership style, which was adopted during the change process, was found to have a negative impact on the process. The findings of the study indicate that Generation X preferred relationship-oriented leadership during the change process. Therefore, Proposition 1b of the study is supported by the findings.

4.3.2.3 Generation Y and Leadership Style

Proposition 1c: When leaders initiate change in organizations and adopt a visionary leadership style, Generation Y would tend to respond more positively to the change than if the leader had adopted either a task-oriented leadership style or relationship-oriented leadership style.

(i) The impact of leadership style on Generation Y during the organizational change process

Generation Y participants indicated that relationship-oriented leadership style best describes the leadership style of their superiors, and had a positive impact on them as it encourages team work and cooperation. In instances where task-oriented leadership style was displayed, it negatively influenced participants’ reaction to change.

‘’He encouraged us to work as a team by asking our team members who were more knowledgeable with ITAS to assist us with areas where we needed help with’’ (Respondent three).
It positively impacted me, he always promotes team work’’ (Respondent nine). *‘’Negative impact. The lack of information creates uncertainty’’ (Respondent four).*
‘’It has affected me positively. My supervisor understood my concerns and afforded me the patience when it came to completing my tasks’’ (Respondent seven).

(ii) Generation Y preferred leadership style

Generation Y showed preference for a visionary leadership style as it is flexible, motivating and inspirational. Task-oriented leadership was not preferred by Generation Y. While participants liked the aspect of teamwork in relationship-oriented leadership, they had concerns that the leadership style does not provide flexibility on how they want to do their job and prioritise relationships over work productivity. Other than relationship-oriented leadership, which best describes the leadership style of the superiors of Generation Y participants, task-oriented leadership was also displayed by leaders during the change process. The findings showed that participants were not led by their preferred leadership style, which is visionary leadership, during the two change processes.

‘’Visionary leadership style because I like to be led by a leader who has a vision and one who motivates his or her followers to share and achieve the same goals’’ (Respondent nine).
‘’Visionary leadership style because having people who contribute towards the vision by taking responsibility suits me’’ (Respondent four).

''Task oriented leadership - I don't like the fact that the focus is just on completing tasks. Relationship oriented leadership - I like the fact that it promotes teamwork and it's motivating'' (Respondent three).

Generation Y was not led with their preferred leadership style during the change process. Relationship-oriented leadership was adopted during change. The findings of the study indicate that while Generation Y preferred a visionary leadership style, they responded positively to a relationship-oriented leadership style. Therefore, the findings are contradictory to Proposition 1c of the study.

4.3.3 Generational Differences and Communication Methods

4.3.3.1 Baby Boomers and Preferred Communication Methods

Proposition 2a: When management initiate change in organizations and use traditional communication such as face-to-face communication, Baby Boomer employees would tend to respond more positively to the change than if the Management used modern communication such as e-mails or online communication such as social media.

(i) Preferred means of communication used during the change processes

Participants indicated that e-mail was the means of communication used during the adoption of ITAS. E-mail and letters were used as means of communication during the detachment from the Ministry of Finance to NAMRA. Baby Boomers indicated that they prefer face-to-face communication in regard to the system change and the move to NAMRA. Face-to-face communication is preferred by Baby Boomers as a source of change communication as it provides opportunities for personal interaction. Modern and online means of communication were not preferred because Baby Boomers are not comfortable using technology.

''Face-to-face. In order to have an opportunity to ask questions and raise your concerns'' (Respondent five).
''Face-to-face. I would like to get an opportunity to give input'' (Respondent six).
''I don't use social media. I don't check e-mails regularly. Might not be available to pick up the telephone'' (Respondent five).

''I don't like using e-mails, I'm not comfortable using technology, I would rather do face-to-face and hold conversations. The other one is social media; I don't use social media at all'' (Respondent six).

(ii) The impact of communication method on reaction to change

The means of communication used by the superiors of Baby Boomers was mainly e-mail, followed by face-to-face communication. Participants reported that the typical communication method used which are e-mail and face-to-face had a positive influence on their reaction to change. A concern was raised regarding the availability of e-mails due to network challenges. Participants felt that their superiors used their preferred communication methods during the two change processes.

''It is positively influencing me'' (Respondent five).
''E-mails are always off due to the network'' (Respondent six).
''Yes. A few face-to-face interactions, for example, the information sessions held'' (Respondent five).

The findings of the study are in support of proposition 2a. Baby Boomers indicated preference for traditional communication method such as face-to-face communication and responded positively when face-to-face communication was used during change.

4.3.3.2 Generation X and Preferred Communication Style

Proposition 2b: When management initiate change in organizations and use modern communication such as e-mails, Generation X employees would tend to respond more positively to the change than if the management used traditional communication such as face-to-face communication or online communication such as social media.

(i) Preferred means of communication used during the change processes

Participants indicated that e-mail was the means of communication used during the adoption of ITAS. Generation X showed preference for e-mail and face-to-face communication in regard to the system change. In addition, they preferred frequent communication. In respect of the detachment from the Ministry of Finance to NAMRA, e-mail and letter were used as a means of communication. However, Generation X preferred face-to-face communication. In addition, they regard regular communication, such as monthly updates, as ideal. Face-to-face communication was preferred as a means of change communication as it provides opportunities to ask questions and raise concerns about the change process.

The feeling towards the other communication methods, apart from the preferred method, was negative. Generation X indicated that they do not use social media. They also felt that availability to respond to telephonic communication would not be practical, and they would not like to receive information about change through this method of communication. The concern raised about e-mail communication is that it does not allow for interactive discussion.

*''Email'' (*Respondent one).

''Face-to-face. As the need arises'' (Respondent ten).

''Email and face-to-face, to be updated regularly. Face-to-face - To have an opportunity to ask questions'' (Respondent one).

''For Telephone – I Might not be prepared to hear such type of information on the phone. For Email – I might not get an opportunity to ask questions, which one can do in person. I don't use social media'' (Respondent ten).

(ii) The impact of communication method on reaction to change

The superiors of Generation X mostly used e-mail as the method of communication. Participants reported that the typical communication method used had a positive influence on their reaction to change. However, concerns were raised regarding insufficient information disseminated and the negative impact of network failure. Participants felt that their superiors used the preferred communication methods during the two change processes. However, they would have preferred that face-to-face communication to be used in addition to e-mail, in order to get an opportunity to ask questions and raise their concerns.

Positively influenced, we got information but the information was not enough'' (Respondent one).

''It is influencing me positively but there's always network failures which affect us badly'' (Respondent two).

''Yes, But I would have loved the NAMRA team to notify the staff face-to-face on the changes'' (Respondent ten).

''Yes, email but would have preferred face-to-face as well'' (Respondent one).

Generation X showed preference for both e-mail and face-to-face communication during the change processes. Although they would have preferred that face-to-face communication be used in addition to e-mails, Generation X responded positively to the change processes when e-mail was used as a communication method. The findings of the study are in support of proposition 2b.

4.3.3.3 Generation Y and Preferred Communication Style

Proposition 2c: When management initiate change in organizations and use online communication such as social media, Generation Y employees would tend to respond more positively to the change than if the management used traditional communication such as face-to-face communication or modern communication such as e-mails.

(i) Preferred means of communication used during the change processes

E-mail was the predominant means of communication used during the adoption of ITAS. Face-to-face communication was also used to some extent. Generation Y showed preference for instant communication such as e-mail communication in regard to the system change and they prefer communication on a monthly basis. E-mail and letters were used as a means of communication during the detachment from the Ministry of Finance to NAMRA. Similar to the adoption of ITAS, Generation Y preferred e-mail, received monthly, in regard to the transition to NAMRA.

Compared to Baby Boomers and Generation X, the findings of the study showed that Generation Y prefers to receive information instantly. Moreover, Generation Y indicated a variety of preferred means of communication. The preferred source of change communication was e-mail, and WhatsApp in addition for some participants. Face-to-face communication was preferred for receiving instant information and for consultation. Generation Y did not prefer the telephone as a method of communication due to the fact that availability to respond to telephonic communication would be a challenge, and they also viewed receiving information about change through this method of communication in a negative light. Some participants indicated that the difficulty of face-to-face communication is that they would not have proof of the discussions. While some participants indicated that they use social media, for some participants from Generation Y it was not a preferred means of communication at work.

''Emails. On a monthly basis'' (Respondent three).

''Instant communication such as e-mail and WhatsApp, regularly'' (Respondent seven).

"Emails, at least monthly'' (Respondent four).

''Email and Face-to-face. In order to get an opportunity to raise concerns and ask questions that I might have'' (Respondent nine).

''I don't use social media regularly and not everybody has access to internet or Wi-Fi to access social media, so it can cause a barrier for others. Telephone is not the best for this type of information as one might not be in the office all the time'' (Respondent four).

(ii) The impact of communication method on reaction to change

The superiors of Generation Y mostly used e-mail as the method of communication, followed by the telephone. Participants reported that e-mail had a positive influence on their reaction to change, although it has limitations such as lack of interaction. Telephonic communication had a negative impact as participants sometimes missed the communication. Participants felt that their superiors partially used the preferred communication methods during the two change processes (NAMRA and ITAS).

''Emails, positively because I have everything on record. Telephone calls negatively because one cannot follow up on missed calls'' (Respondent three).

''E-mail is positive because it's more formal but it's not sufficient. It might not address some of the questions one has immediately, which could be achieved by face-to-face'' (Respondent four).

''Positively influencing me but would have loved the NAMRA and ITAS team to update us at least monthly about the developments with Instant communication such as emails and WhatsApp in order to update the staff members often'' (Respondent seven).

Generation Y responded positively to change when e-mail communication was used. They also indicated preference for a variety of means of communication to address specific needs. While the findings of the study showed that Generation Y is open to receiving information through online communication compared to other generations, some participants did not regard online communication such as social media as an appropriate means of communication for change processes at work. The findings of the study are not in support of proposition 2c.

4.3.4 Change Readiness

Change readiness assessed whether the change process had created the right setting and provided the resources needed to sustain the change.

4.3.4.1 Attitude towards the use of the automated systems

Generation X and Y were more receptive and ready to use an automated system than Baby Boomers. Generation X likes the system because it allows for real time filling and processing, as well as provides the opportunity of moving away from the manual way of doing things. In addition to changing from manual to technology, Generation Y likes the system because it is user friendly, improves efficiencies and is available twenty-four hours a day.

Baby Boomers did not seem to be totally opposed to the usage of the automated system; they acknowledged being used to the manual way of working and being uncomfortable with technology in the beginning.

''I like the automated systems but I also like the manual way of doing things'' (Respondent six).
''It's frustrating in the beginning but once you have mastered it, it is exciting'' (Respondent eight).

4.3.4.2 Readiness for the new system (ITAS)

Generation Y and Baby Boomers at the Inland Revenue Department indicated that they were ready for the new system. The reason for their readiness was because they have received training. Those that are not ready, indicated that they are either waiting for more training to be conducted or that training that was conducted was not enough. Participants from the Customs and Excise Department indicated that they were not ready because they are not working directly with the system. Participants indicated that the Department is partially ready for the adoption of ITAS due to a lack of coordination and outstanding issues.

''In percentages, I would say 60% ready'' (Respondent six).
''The Department is ready but still need to sort out the issues on the new system.

Some of the important issues were overlooked in the development phase'' (Respondent seven).

''Not ready, there was no coordination on the two Departments (Customs & Inland Revenue)'' regarding the system change, this brought on challenges. (Respondent ten).

4.3.4.3 Readiness for the new organization (NAMRA)

The reasons for the transition to NAMRA are clear across the generations even though they differed, each participant had their own understanding. Generation Y indicated readiness for the new organization while Generation X and Baby Boomers indicated that they were not ready for NAMRA. The reasons for lack of readiness were cited as inadequate communication and information about NAMRA, and uncertainty about the new organization.

''Because there's no clear definition of the change (uncertainty)'' (Respondent two).

''Due to lack of communication'' (Respondent six).

Participants that are ready for NAMRA indicated that despite the uncertainty and inadequate information, they are ready for the organization because they look forward to a new environment, a new administration and policies, and they feel they have the requisite qualifications and experience.

''I Like to learn new things/ new environment as long as not negatively impacted'' (Respondent one).

''Based on experience and qualification even though there's so much uncertainty'' (Respondent five).

''Yes, Looking forward to new administration and new policies'' (Respondent seven).

Participants felt that both Departments are not ready for detachment from the Ministry to NAMRA. There are still a lot of outstanding matters that need to be in place such as an organizational structure, infrastructure and policies.

''At the moment it's far from ready. Policies should still be put in place. No infrastructure yet'' (Respondent seven).

''Not yet ready, there's still so much that needs to be done. *No office space. The staff recruitment and placement has not happened yet''* (Respondent eight).

''Not ready, no organizational structure, policies and building structure'' (Respondent ten).

4.3.4.4 Importance of readiness for change

Participants reported that change readiness is very important to them, personally, as it will enable them to manage their expectations of the change processes.

''It is important, it's important to know and be sure whether I'll be OK with the changes'' (Respondent two).
''It is very important so that I know what to expect'' (Respondent six).
''It is very important for me to be ready for any change and to know what to expect'' (Respondent nine).

4.3.4.5 Concerns with regards to the change process

The concerns raised by participants with regards to the change are lack of communication, inadequate consultation and training, uncertainty, and job security.

''Yes, uncertainty, job security'' (Respondent two).
''Yes, I feel that staff members were not properly trained on the new system. No proper consultation on both changes was done'' (Respondent seven).

The findings of the study pertaining to change readiness shows that Generations X and Y were more receptive and ready to use the automated system than Baby Boomers. However, the Inland Revenue Department was viewed as being partly ready for implementation of the system. While the reasons for the establishment of NAMRA were understood by participants, Both Departments have outstanding matters to resolve, such as the organizational structure, infrastructure and policies. Overall, change readiness was regarded as very important as employees need to be personally prepared to manage their expectations to change.

4.3.5 Chapter Summary

Ten employees from the Inland Revenue and Customs & Excise Departments, consisting of the three generations of the study, were interviewed. The experiences shared by the participants indicated challenges with regards to the implementation of the two change processes in the Ministry of Finance. Amongst challenges raised by participants were poor communication, uncertainty with regard to the future, and delayed implementation of the change process. The participants' understanding of the change process was that it will improve revenue collection, service delivery and operational efficiencies. Participants expressed fears regarding adjustment to the new system as they felt that the Inland Revenue Department was not adequately prepared for change. There was also concerns regarding lack of consultation on the establishment of NAMRA. Overall, the experiences of the participants showed that the change process has not been smooth.

Table 1 summarizes and presents the findings against the propositions.

The first part of the table presents the findings from the Baby Boomer generation. For proposition 1a, all the respondents rejected the proposition. All the respondents indicated they preferred relationship-oriented leadership, task-oriented leadership was not a preferred by any of the respondents as they felt it had a negative impact on how they responded to change. All the respondents confirmed proposition 2a, that is, that they preferred face-to-face communication as the means of communication.

The second part of the table presents the findings from Generation X. For proposition 1b, all the respondents confirmed the proposition, that is, that they preferred relationship-oriented leadership during change. This leadership style had a positive impact on the respondents. All these respondents confirmed proposition 2b, that is, that they responded positively when email was used as the means of communication.

The last part of the table presents the findings from Generation Y. All the respondents rejected proposition 1c, preferring instead visionary leadership during change. They, however, reacted positively to relationship-oriented leadership. All the respondents rejected proposition 2c. They stated that they preferred a combination of face-to-face and e-mail communications as the means of communication.

Table 1: Propositions summary

Different Generations	Respondents	Propositions					
		Proposition 1a	Proposition 1b	Proposition 1c	Proposition 2a	Proposition 2b	Proposition 2c
Baby Boomers	Respondent five	N	N/A	N/A	Y	N/A	N/A
	Respondent six	N	N/A	N/A	Y	N/A	N/A
	Respondent eight	N	N/A	N/A	Y	N/A	N/A
	Subtotal	N=3	-	-	Y=3	-	-
Generation X	Respondent one	N/A	Y	N/A	N/A	Y	N/A
	Respondent two	N/A	Y	N/A	N/A	Y	N/A
	Respondent ten	N/A	Y	N/A	N/A	Y	N/A
	Subtotal	-	Y=3	-	-	Y=3	-

Generation Y	Respondent three	N/A	N/A	N	N/A	N/A	N
	Respondent four	N/A	N/A	N	N/A	N/A	N
	Respondent seven	N/A	N/A	N	N/A	N/A	N
	Respondent nine	N/A	N/A	N	N/A	N/A	N
	Subtotal	-	-	N=4	-	-	N=4
Key: Y= confirmation of the proposition; N= proposition contradicted; N/A = Not applicable							

Regarding change readiness, Generation X and Y were more receptive and ready to use the automated system, ITAS, than Baby Boomers. While all Generations were aware and understood the reasons for the establishment of NAMRA, they felt that both Departments are far from being ready due to outstanding matters, such as the organizational structure, infrastructure and policies not being in place. In respect of ITAS, participants felt that the Inland Revenue Department was partly ready. Across all Generations, change readiness was regarded as very important as employees need to be personally prepared to manage their expectations of change.

Chapter 5

Discussion of the Findings of the Study

5.1 Introduction

This chapter will discuss the findings of the study in line with the research objectives and literature review.

The purpose of the study was to explore the expectations and reaction of the different Generations of employees who will be affected by the formation of NAMRA and the migration to ITAS. This was achieved through the use of face-to-face interviews, guided by the following objectives:

i. Explore the expectations and reactions of the different Generations during organizational change, in relation to leadership style and communication preference;
ii. Determine how generational differences impact on employee acceptance of, or resistance to change; and
iii. Establish how to better manage the expectations of different Generations of employees at Inland Revenue and Customs & Excise Departments in the Ministry of Finance.

This investigation further provided insights on how to improve the readiness of employees to support the implementation of NAMRA, and the migration to the new ITAS system.

5.2 Discussion of the findings

5.2.1 Generational differences on reaction to change

Baby Boomers found the change from TAXLIVE to ITAS processes to be challenging and frustrating. Baby Boomers expressed that they faced challenges because they are not technologically savvy. On the other hand, Generation X and Y adapted to the system change easily because they are comfortable using technology. These findings are supported by Glass (2007) and Ludviga and Sennikova (2016) who argued that generations react to organizational change in different ways, and this is mostly apparent when the change is related to information technologies.

Generation X and Y were more receptive to both the system change and the still ongoing detachment from the Ministry than the Baby Boomers. Ludviga and Sennikova (2016) point out that the Baby Boomer Generation of employees might be less flexible about and less receptive of future changes than Generations X and Y. Based on the findings of this study, Generation X and Y were more receptive and ready to use an automated system like the newly introduced ITAS than Baby Boomers. Baby Boomers recognize that they are more comfortable in manual ways to do things.

5.2.2 Generational differences and leadership styles

Leaders can influence how employees view organizational change through the leadership style they use, which may in turn prevent resistance to change by employees (Thuijsman, 2015).

5.2.2.1 Baby Boomers' preferred leadership style during change

Yu and Miller (2005) state that when leaders use task-oriented leadership style, Baby Boomers are more responsive to change. When leaders initiate change in organizations and adopt a task-oriented leadership style, Baby Boomer employees would tend to respond more positively to the change than if the leader had adopted either a visionary leadership style or relationship-oriented leadership style.

In this study, none of the Generations preferred to be led using a task-oriented leadership style due to its autocratic characteristics. Also, this leadership style had a negative impact on their reaction to change. The task-oriented leadership style only focused on deadlines and management did not share enough information as required regarding the changes. The task-oriented leadership style was not compatible with the expectations of the Baby Boomers as they preferred to be led using the relationship-oriented leadership style because of its focus on the well-being of employees.

The findings of this study are thus not consistent with those of Yu and Miller (2005). Baby Boomers preferred a relationship-oriented leadership style because they found it to be supportive. Relationship-oriented leadership style is concerned with the well-being of the employees and promoting teamwork (Guo et al., 2016).

5.2.2.2 Generation X's preferred leadership style during change

According to Yu and Miller (2005), Generation X prefer to be led with relationship-oriented leadership. Therefore, when leaders initiate change in organizations and adopt a relationship-oriented leadership style, Generation X would tend to respond more positively to the change than if the leader had adopted either a task-oriented leadership style or a visionary leadership style. The findings of this study indicate that Generation X prefer relationship-oriented leadership style. The findings are thus in support of the findings by Yu and Miller (2005).

5.2.2.3 Generation Y's preferred leadership style during change

Kraus (2017) argues that visionary leadership style resonates well with Generation Y. This type of leadership enhances employees' ability to realise their potential and to embrace new challenges. When leaders initiate change in organizations and adopt a visionary leadership style, Generation Y would tend to respond more positively to the change than if the leader had adopted either a task-oriented leadership style or relationship-oriented leadership style.

The findings of the study indicate that although Generation Y prefer a visionary leadership style, they responded positively to a relationship-oriented leadership style. Therefore, the findings are in support of Kraus (2017) who argues that a visionary leadership style appeals to Generation Y as they prefer to work in a more relaxed environment rather than in a hierarchical one, and also thrive on the receipt of continuous and instant feedback, however this Generation is open to other leadership styles. Eisner (2005) found that Generation Y prefers a workplace that is adaptable and one that provides challenges continuously. What emerged is that, the participants in this study work in a hierarchical environment that is rigid and regulated.

In the midst of change, it seems there is a preference for relational leadership across all the Generations, because this type of leadership is concerned with the well-being of the employees (Guo et al., 2016) and promotes activate participation from all employees regardless of their position (Uhl-Bien, 2006; Akram, Lei and Haider, 2017; Komives, Lucas and McMahon, 1998). Relational leadership is a process that involves people, irrespective of their position, working together towards a shared goal, such as positive change in the case of the Ministry of Finance (Komives, Lucas and McMahon, 1998). Relational leadership promotes being ethical, and open insofar as the opinions and input of others; resilience in that participants are encouraged to see the process through to the end; and positivity and connectedness across the whole organization, which bring about positive change (Hangeior, Ihagh and Umogbai, 2016).

5.2.3 Generational differences and communications methods

Effective communication is important for managing a diverse generational workforce (Tolbize, 2008). Different generations prefer different communication means.

5.2.3.1 Baby Boomer's preferred communication method during change

Studies conducted by Haynes (2011), Ludviga and Sennikova (2016) and Kicheva (2017) concluded that Baby Boomers prefer traditional communication channels such as face-to-face communication. When management initiate change in organizations and use traditional communication methods such as face-to-face communication, Baby Boomer employees would tend to respond more positively to the change than if the management use modern communication such as e-mails or online communication such as social media. During the adoption of the ITAS system Baby Boomers highlighted that they preferred face-to-face communication over e-mail was used as a method of communication. The detachment from the Ministry of Finance to NAMRA was communicated through e-mail and by letter. Baby Boomers preferred face-to-face communication and responded positively when face-to-face communication was used during change. The findings are thus in line with those of Haynes (2011), Ludviga and Sennikova (2016) and Kicheva (2017).

5.2.3.2 Generation X's preferred communication method during change

Angeline (2011), Haynes (2011) and Kicheva (2017) observed that Generation X prefer electronic methods of communication, especially electronic mail, and require instant and direct feedback. When management initiate change in organizations and use modern communication such as e-mails, Generation X employees would tend to respond more positively to the change than if the management used traditional communication such as face-to-face communication or online communication such as social media. Generation X responded positively to the change processes when e-mail was used as a communication method. The findings of the study thus support the findings by Angeline (2011), Haynes (2011) and Kicheva (2017).

5.2.3.3 Generation Y's preferred communication method during change

Generation Y use technology continuously and therefore prefer online communication (Kicheva, 2017; Anitha and Aruna, 2016). When management initiate change in organizations and use online communication such as social media, Generation Y employees would tend to respond more positively to the change than if the management used traditional communication such as face-to-face communication or modern communication such as e-mails. Generation Y responded positively to change when e-mail communication was used. Furthermore, they prefer a combination of means of communication such as e-mail and face-to-face communication during change. While Generation Y prefer online communication (Kicheva, 2017; Anitha and Aruna, 2016), some participants did not regard social media to be an appropriate means of communication for change processes in the workplace. The findings of the study are not in support of the research findings by Kicheva (2017) and Anitha and Aruna (2016).

In the midst of change, it seems there is a preference for face-to-face communication across all the Generations. Venter (2017) states that the best decisions are reached when face-to-face communication is utilized, as it allows for misunderstandings to be avoided as problems are dealt with as and when they arise. Face-to-face communication thus presents the perfect means for all the Generations to communicate and have their concerns addressed, as well as for management to inform employees of progress regarding the change process (Venter, 2017).

5.2.4 Change Readiness

Armenakis et al. (1993) stress the significance of maintaining change readiness throughout the entire change process, not only at the initial stage. Baesu and Bejinaru (2013) emphasise that a leader’s effectiveness can be measured through their ability to manage employees’ resistance to change, resulting in successful organizational change.

Change readiness is a necessity for an organization to ensure a successful change process. Ludviga and Sennikova (2016) argue that the initial step of executing a change process is to conduct change readiness activities for employees and the organization. This will increase the chances of employees supporting and accepting the change.

Participants who work with the ITAS system on a daily basis expressed their frustration with the adoption of the system as they did not receive enough training thereon. Although agreeing that it is good to have a new technology such as ITAS that enables efficient filing of returns on an online platform, the challenge lies in the lack of preparedness for migrating from the outdated system (TAXLIVE) to the new system (ITAS). The findings are in line with Ludviga and Sennikova (2016) as they illustrate the importance of implementing change readiness prior to an organizational change process so as to ensure that employees are prepared to support the change.

According to Smith (2005), the readiness of employees is a vital aspect during change efforts as employees may sometimes be the main hindrance to achieving successful change. To this end, change readiness should be given attention during organizational change. Smith (2005) posits that when management overlook to evaluate change readiness, they might have to deal with the consequences of a failed change initiative.

Although a skills audit was carried out, the audit findings were not shared with employees in order to provide a proper assessment of what to expect next. The participants were partially prepared for and remained unclear of the change process. Readiness for change was not evaluated by management for both changes from TAXLIVE to ITAS and to NAMRA, which is reflected in a number of aspects.

The findings of the study indicate that employees from the Inland Revenue and Customs & Excise Departments were not ready for the detachment as (1) there was a lack of information on the developments; (2) policies were still to be formulated; and (3) there was no infrastructure yet. Employees were unsure of the stage they were at in terms of moving towards the inception date of the new organization called NAMRA. The two Departments were not ready for the adoption of ITAS when the adoption took place because the training conducted on the new system was not sufficient. The Customs & Excise Department was affected due to lack of coordination between the two Departments and import numbers were not changed on time and this affected outside stakeholders, namely the agents and taxpayers.

The findings of this study are thus consistent with Smith (2005) as lack of evaluation and maintenance of readiness for change throughout the change process negatively impacted on the implementation of the change.

5.2.5 Stakeholders inclusivity

Wells and Walker (2016) recognize that there is a higher chance of change being accepted if there is transparency during the change process. Transparency creates open communication for employees. Bourne (2009) maintains that sharing information openly with stakeholders creates trust through transparency on the status of developments in the organization. Foster and Jonker (2007) highlight the significance of holding effective communication in order to share the organization’s vision, and give employees a bigger picture of changes that are taking place.

The importance of stakeholder inclusivity is evident in this study. The most important stakeholders, who are employees, expressed a concern of lack of inclusivity in the whole change process. Participants felt that Management and the NAMRA Task Team were not transparent, and there was lack of information. Inadequate consultation and lack of opportunity to give input made employees feel that they are not valued. It is important to include stakeholders, which employees are a part of, in the whole organizational change process.

Limited communication from management caused uncertainty and concern with regards to what to expect in the new organization. In the absence of proper dialogue and consensus, stakeholders could have a negative effect on the success of the project. What resulted were negative personal experiences about the whole organizational change process. The change process has not been easy nor smooth.

The findings are in line with Wells and Walker (2016) and Salazar (2017) in that when the management is withholding information, employees may be less receptive of the change (Wells and Walker, 2016; Salazar, 2017).

In this study, there has been limited or no consultation opportunity for employees to raise their expectations on the transition. Participants across Generations indicated that they expected more consultations and communication on the change process in order to be better informed thereon.

The findings are in line with other studies conducted by Davison, Deeks and Bruce (2004) and Liang, Yu and Guo (2017). Stakeholder inclusivity has a strong effect on project success (Davison, Deeks and Bruce, 2004; Liang, Yu and Guo, 2017).

5.2.6 Chapter Summary

This chapter focused on generational differences as regards to their experiences and expectations during the change process. Different Generations react to change differently. Findings showed that employees from all Generations had negative personal experiences about the organizational change, especially the formation of NAMRA. It is important for the management and the change agents to consult and engage employees through the entire change process.

Generation Y prefers to be led by a visionary leadership style. Baby Boomers and Generation X preferred a relationship-oriented leadership. It is imperative for management to lead different generations by their preferred leadership styles during any kind of organizational change process in order to minimise resistance to the change. None of the Generations preferred to be led by a task-oriented leadership style due to its autocratic characteristics, and this leadership style had a negative impact on their reaction to change. In the midst of change, it appears there is a preference for relational leadership across all the Generations, because this kind of leadership is concerned with the well-being of the employees and encourages activate participation from all employees regardless of their position.

Baby Boomers and Generation X preferred face-to-face as a means of change communication, and Generation Y preferred a combination of communication methods that include face-to-face and e-mail. During the change process, the leaders should use different communication channels to suit the different generations' preferences. In the midst of change, it seems there is a preference for face-to-face communication across all the Generations, because any concerns that arise are addressed immediately and this type of communication supports decision making.

Participants across the Generations felt that both Departments and the employees were not ready for the detachment from the Ministry to NAMRA. The adoption of ITAS has taken place, but came with a lot of challenges. The participants felt that there was a lot of uncertainty, lack of communication, and policies yet to be developed. This clearly indicates that if change readiness initiatives are conducted, the employees will accept the change easily and contribute to the success of the change process.

Chapter 6

Conclusion and Recommendations

6.1 Conclusion of the study

This study investigated how different generations of employees react to change and how to better manage their expectations. The experiences of participants suggested difficulties in the Ministry of Finance concerning the implementation of the two change processes. Poor communication, uncertainty about the future and delays in the inception date for the detachment from the Ministry to NAMRA were some of the challenges that are being faced. Change readiness initiatives were not implemented prior to and throughout the change process, which negatively affected the readiness of employees and the organization to implement change.

The findings indicate that the expectations and reactions of the different generations differ during change. Different generations preferred to be led by different leadership styles during the organizational change. It was found that Baby Boomers and Generation X preferred a relationship-oriented leadership style, while Generation Y preferred a visionary leadership. The findings also concluded that there is a preference for relational leadership across all the Generations. It was established that there were also generational differences in respect of preferred communication methods. Baby Boomers preferred face-to-face communication, Generation X preferred e-mail, and Generation Y preferred a combination of e-mail, and face-to-face methods of communication during the change process. The findings indicate that there is a preference for face-to-face communication across all the Generations.

6.2 Recommendations to Management

In order for Management to manage how different generations of employees react to change and how to better manage their expectations in future, the following are recommended:

Firstly, Management should include all stakeholders, particularly employees, during critical transition periods. Stakeholder inclusivity will enhance understanding of stakeholder’s expectations, and increase chances of the success of organizational change processes (Bourne, 2010).

Secondly, Management should include employees through active participation in the whole change process, by creating change agents comprising of employees from affected Departments who serve as proponents of change and a conduit between leadership and the employees (Ng’ong’a and Alang’o, 2015; Nikolaou, Gouras, Vakola and Bourantis, 2007).

Furthermore, during organizational change, the focus should not only be on holding meetings with Management. The contributions and inputs of employees should be sought at different levels in the workplace, and Management should respond and address concerns raised by employees (Khan et al., 2016; Haynes, 2011).

Moreover, Information on how the proposed changes will take place should be as detailed as possible as well spell out how change will affect the employees. The information should include progress and challenges, and should be communicated through regular meetings and consultations (Ng’ong’a and Alang’o, 2015; Haynes, 2011).

It is recommended that Management should consider using various leadership styles during a change initiative in order to meet the different generation’s preferences (Thuijsman, 2015). However, the adoption of relational leadership as a common approach is recommended, as it demonstrates that the leader is concerned with the well-being of the employees (Guo et al., 2016). It is also inclusive of everyone, regardless of their position, and thereby serves the ultimate aim of bringing about positive change (Uhl-Bien, 2006; Akram, Lei and Haider, 2017; Komives, Lucas and McMahon, 1998).

In addition, Management should consider using different communication means that suit Generational preferences (Tolbize, 2008). However, management should regularly use face-to-face communication as a common approach, as it is the preferred means of communication across all the Generations during change (Venter, 2017).

It is also recommended that the benefits and risks related to organizational change should be clearly communicated to the employees, in order to address uncertainties that the employees may have and enhance acceptance of the change (Khan et al., 2016).

Another recommendation is that change readiness initiatives should be conducted prior to and throughout the change process, in order to ensure readiness at both employee and organizational level (Armenakis et al. 1993; Ludviga and Sennikova, 2016; Smith, 2005).

Further, the implementation of wellness initiatives to support employees experiencing challenges with adapting to change should be put in place. Employees need to know that they have Management's support throughout the change process (Baesu and Bejinaru, 2013; Ludviga and Sennikova, 2016).

The researcher also recommends that regular stakeholder meetings should be held to provide information on any adjustments to be made and re-evaluate stakeholders' involvement in the event of a shift in priorities and influence of the stakeholder groups (Walker et al. 2008).

Lastly, when implementing new systems such as ITAS, consultation, training and system testing should be conducted to facilitate readiness and to ease the migration from the old to the new system. The impact and effectiveness of training initiatives should be assessed to establish the need for further training (Evans, Ashbury, Hogue, Smith and Pun, 2014).

6.3 Limitations, Delimitations and Recommendation for Future Research

6.3.1 Limitations of the study

The size of the sample was small, therefore results should be interpreted with caution as the views of the participants provide a limited perspective on organizational change processes. Future studies could include a larger sample of participants drawn from more sections of the organization. The researcher's presence during interviews could have affected how participants responded. A combination of qualitative and quantitative methods of data collection could address this limitation in future studies.

6.3.2 Delimiting the study

The target for the study was limited to two Departments that were undergoing change, and only included the Central Region of the Ministry of Finance. For future research, the study could be extended across the whole organization, inclusive of the regional offices, in order to attain a wider perspective and more experiences of change management initiatives. The study focused on the Public Sector. Future studies could focus on the Private Sector to obtain the experiences and reactions of employees from different generations in Private Sector organizations, and also test whether there would be sectoral differences in the experiences and reactions of employees from private and public sectors during organizational change.

6.3.3 Contribution of the study

The findings of this study have provided an understanding of the expectations and reactions of different generations of employees during organizational change. The study contributes to the body of knowledge on generational differences with regards to leadership and communication style preferences during organizational change. Future research is required on other factors that could affect readiness for and reaction to change, and the management of different generations as different stakeholders during change processes.

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APPENDICES

APPENDIX A- INSTITUTION CONSENT FORM

Institution participation form

An exploration of organizational expectations of different generations of employees

Institution Consent Form

Participation Consent
I consent for you to approach employees in Inland Revenue and Customs and Excise Departments to participate in an exploration of organizational expectations of different generations of employees
I acknowledge and understand:
• The role of the institution is voluntary. • I may decide to withdraw the institution's participation at any time without penalty. • Employees in the Inland Revenue and Customs and Excise Departments will be invited to participate and that permission will be sought from them too. • Only employees who consent will participate in the project. • All information obtained will be treated in strictest confidence. • The employees' names will not be used and individual employees will not be identifiable in any written reports about the study. • The institution will not be identifiable in any written reports about the study. • Participants may withdraw from the study at any time without penalty. • A report of the findings will be made available to the institution. • I may seek further information on the project from Mulemwa Kawana on +264812320130

Full Name:	Ericah Shafudah
Position:	Executive Director

Signature:	
Date:	01/10/2019

Please return to:	Mulemwa Susan Kawana Large Taxpayers Office 1st floor Ministry of Finance

APPENDIX B- INFORMED CONSENT FORM

RHODES UNIVERSITY

Supervisor

Tel: [+27] 046 603 8852

E-mail: N.Pearse@ru.ac.za

Research student

Cell: [+264]812320130

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INFORMED CONSENT FORM

Department of Rhodes Business School

Research Project Title:	An exploration of organizational expectations of different generations of employees
Principal Investigator(s):	Prof Noel Pearse Mulemwa Susan Kawana

Participation Information
• I understand the purpose of the research study and my involvement in it • I understand the risks of participating in this research study • I understand the benefits of participating in this research study • I understand that I may withdraw from the research study at any stage without any penalty • I understand that participation in this study is done on a voluntary basis • I understand that while information gained during the study may be published, I will not be identified and my personal information will remain confidential • I understand that I will receive no payment for participating in this study • I understand that the interview will be recorded and permission is granted.

Information Explanation
The above information was explained to me by: Mulemwa Kawana
The above information was explained to me in: □English □Afrikaans □isiXhosa □isiZulu □Other: and I am in command of this language

Voluntary Consent	
I,………………………………………………………………, hereby voluntarily consent to participate in the above-mentioned research.	
Signature:	Date: / /

Investigator Declaration	
I, Mulemwa Kawana declare that I have explained all the participant information to the participant and have truthfully answered all questions asked by the participant. I also declare that although I'm an employee of the organization, I formally commit to not discuss any responses with other management staff within the workplace or outside the workplace.	
Signature:	Date: / /

APPENDIX C- QUESTIONNAIRE ON CHARACTERISTICS OF PARTCIPANTS

Please state which Department at the Ministry of Finance you work in:

Inland Revenue ☐

Customs and Excise ☐

Which of the generations below do you fall under?

Baby Boomer (Born 1946 to 1964) ☐

Generation X (Born 1965 to 1976) ☐

Generation Y (Born in 1977 to1995) ☐

What is your current position? ………………………………………………

How long have you been an employee of the Ministry of Finance?...........

APPENDIX D- INTERVIEW GUIDE

INTERVIEW PROTOCOL MATRIX FOR STUDY ON AN EXPLORATION OF ORGANIZATIONAL EXPECTATIONS OF DIFFERENT GENERATIONS OF EMPLOYEES

Script prior interview:

In advance, thank you for accepting to serve as a participant in my research study. The purpose of my study is to explore the expectations of the different generations of employees who will be affected by the formation of NAMRA and its migration to ITAS. This research is focusing on Baby Boomers, Generation Xers, and Generation Ys. The research objectives are to:

- Explore the different expectations that the generations have in relation to the change, in terms of leadership style and communication preference.
- Determine how generational differences impact employee acceptance or resistance of change.
- Establish how to better manage the expectations of different generations of employees at NAMRA.

The interview will last approximately an hour and I will be asking you questions centred on leadership styles, communication channels and readiness for change. Thank you for signing the consent form.

I believe and would like to confirm that you have signed a consent form as I will be using a recording device to document our interview so that I do not miss any important points. If you feel uncomfortable at any point please do not hesitate to notify me.

Do you have any questions before the interview commences?

Introductory questions:

What is your personal experience in respect of the organizational change with regards to the detachment from Ministry of Finance and the formation of NAMRA?

From your understanding, what are the reasons given for detachment from the Ministry of Finance to the formation of NAMRA? Are these reasons well understood by everyone?

What was your personal experience in respect of the organizational change with regards to the move from TAXLIVE to ITAS?

From your understanding, what are the reasons given for the change from TAXLIVE to ITAS? Are these reasons well understood by everyone?

How much consultation was held with the staff about the changes?

Were you afforded the opportunity to raise your expectations and state your concerns with regards to the change with the management?

Is there anything missing in the change process?

Was the change process smooth?

In your view, what is the management doing to ensure that you are ready for the change?

In what ways do you think management evaluated and maintained readiness throughout the change process?

Do you personally feel you are ready for the proposed changes?

What change readiness initiatives were conducted by the Ministry to ensure the success and acceptance of the proposed changes?

Did you easily adapt and were you receptive of the changes that took place (the formation of NAMRA and the development of ITAS)?

Research questions	**Proposition 1**: When leaders initiate change in organizations and adopt a task-oriented leadership style, Baby Boomers employees would tend to respond more positively to the change than if the leader had adopted either a visionary leadership style, or relationship-oriented leadership style.	**Proposition 2:** When leaders initiate change in organizations and adopt a relationship-oriented leadership style, Generation X would tend to respond more positively to the change than if the leader had adopted either a task-oriented leadership style or a visionary leadership style.	**Proposition 3:** When leaders initiate change in organizations and adopt a visionary leadership style, Generation Y would tend to respond more positively to the change than if the leader had adopted either a task-oriented leadership style or relationship-oriented leadership style.	**Proposition 4:** When management initiate change in organizations and use traditional communication such as face-to-face communication, Baby Boomers employees would tend to respond more positively to the change than if the management used modern communication such E-mails or online communication such as social media.	**Proposition 5:** When management initiate change in organizations and use modern communication such as E-mails, Generation X employees would tend to respond more positively to the change than if the management used traditional communication such as face-to-face communication or online communication such as social media.	**Proposition 6:** When management initiate change in organizations and use online communication such as social media, Generation Y employees would tend to respond more positively to the change than if the management used traditional communication such as face-to-face communication or modern communication such as E-mails.
According to literature, generational theory tells us that different generations respond differently to different leadership styles. As a consequence, there is not a "one size fits all" approach to leadership. A few styles in leadership that have been proposed to address the multi-generational workforce. These are;						

<table>
<tr><td colspan="7">1. A Relationship oriented leadership style: This type of leader focuses on building relationships, shows concern, respects followers, and looks out for their wellbeing. It promotes team work and is motivating. It is less focused on deadlines.
2. Task oriented leadership: This type of leader focuses on completing tasks at hand and tends to exercise autocratic methods of leadership. Meeting deadlines for this type of leadership is important.
3. Visionary leadership. This style of leadership inspires others to share the same vision, they are not authoritarian or autocratic, and they do not seek control over employees. They provide freedom to their followers to decide the path that will realize the vision.</td></tr>
<tr><td>Of the above, which leadership style best describes that of your superior?</td><td>X</td><td>X</td><td>X</td><td></td><td></td><td></td></tr>
<tr><td>Follow up: Given what you said above; by referring to specific examples or incidents, please explain how you were impacted by this leadership style</td><td>X</td><td>X</td><td>X</td><td></td><td></td><td></td></tr>
</table>

during the organizational change process?						
How is this leadership style positively or negatively influencing your reaction to the change?	X	X	X			
What is your preferred leadership style? And why?	X	X	X			
Apart from your preferred leadership style, how do you feel about the other two leadership styles mentioned above?	X	X	X			

Has your leader displayed these other styles during change process, and if so, what effect did it have on you?	X	X	X			
Do you feel you were led by your preferred leadership style during the two changes (NAMRA and ITAS) that took place?	X	X	X			
Due to the different generations that make up a workforce, organizations need to use multiple communication channels when communicating to their staff. It may be appropriate to use telephone calls, to meet face-to-face in other instances, whilst instant communication through social media such as Facebook, WhatsApp and e-mail may be more appropriate in another situation.						
What means of communication was used during the adoption of ITAS?				X	X	X

Follow up: What means of communication would you have preferred in regard to the system change? And how regularly?				X	X	X
What means of communication was used during the detachment from the Ministry of Finance to NAMRA?				X	X	X
Follow up: What means of communication				X	X	X

would you preferred in regard to the move to NAMRA? And how regularly?						
Which communications means do you prefer as a source of change communication and why?				X	X	X
Apart from your preferred means of communication, how do you feel about the other two communication methods?				X	X	X
Of the above, which means of				X	X	X

communicating is mostly used by superiors when communicating with you?						
How is this typical communication method positively or negatively influencing your reaction to the change?				X	X	X
Do you feel your superiors used your preferred communication methods during the two changes (NAMRA and ITAS)?				X	X	X
Change readiness is having the right settings and resources in place to sustain the change process.						

How do you feel about the use of the automated systems such as the newly introduced ITAS?				X	X	X
Are you ready for the new system (ITAS)? Please explain.	X	X	X	X	X	X
Are you ready for the new organization namely NAMRA?	X	X	X	X	X	X
Follow up: If yes why do you say so? If no give the reasons why?	X	X	X			
Have you been made aware of the reasons why the	X	X	X			

transition to NAMRA?						
In your opinion, how ready is the Department for the detachment from the Ministry to NAMRA?	X	X	X	X	X	X
In your opinion, how ready is the Department for the adoption of ITAS?	X	X	X	X	X	X
How important is readiness for change to you personally?	X	X	X			
Did you have any concerns with	X	X	X	X	X	X

regards to the change?						
Do you have anything else to say?						